

IN THE COURT OF KING'S BENCH OF NEW BRUNSWICK  
IN BANKRUPTCY AND INSOLVENCY  
JUDICIAL DISTRICT OF SAINT JOHN

IN THE MATTER OF THE RECEIVERSHIP OF IFOODEQUIPMENT.COM INC., D&P GOODER  
HOLDING LTD. and IBC FOOD EQUIPMENT INC.

PURSUANT TO SECTION 33 OF THE *JUDICATURE ACT*, R.S.N.B. 1973, CH. J-2, RULE 41 OF  
THE RULES OF COURT, N.B. REG 82-73 and SECTION 243 OF THE *BANKRUPTCY AND  
INSOLVENCY ACT*, R.S.C. 1985, C. B-3

BETWEEN:

ROYAL BANK OF CANADA,

APPLICANT

- and -

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

RESPONDENTS

**AFFIDAVIT OF SERVICE**  
(FORM 18B)

I, **Janice Barrieau** of the City of Moncton, County of Westmorland and Province of New  
Brunswick, **MAKE OATH AND SAY AS FOLLOWS:**

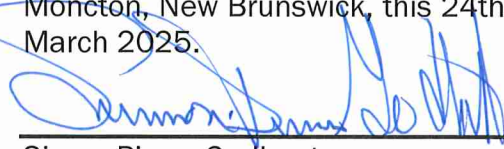
1. I am a legal assistant in the law offices of Cox & Palmer, solicitors for the Court  
appointed Receiver, Deloitte Restructuring Inc. (the "Receiver"), and as such, I  
have personal knowledge of the matters herein deposed to unless otherwise stated.
2. On the 19th day of March, 2025, I served a copy of the Notice of Motion dated March  
18, 2025, the Affidavit of Jordan Sleeth dated March 11, 2025, the Affidavit of George  
L. Cooper, K.C. dated March 13, 2025, and the Second Report of the Receiver, dated  
March 11, 2025, upon the Service List, attached hereto and marked Exhibit "A", via  
email on March 19, 2025, at 9:21 a.m. A copy of my email is attached hereto and  
marked Exhibit "B".

SWORN TO BEFORE ME at the City of Moncton,) )  
in the County of Westmorland, and Province ) )  
of New Brunswick, this 24 day ) )  
of March, 2025. ) )

  
**A COMMISSIONER OF OATHS**  
Being a Solicitor

  
Janice Barrieau

This is Exhibit "A" of the Affidavit of Service  
of Janice Barrieau sworn before me, at  
Moncton, New Brunswick, this 24th day of  
March 2025.



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Simon-Pierre Godbout  
A Commissioner of Oaths  
Being a Solicitor

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IBC FOOD EQUIPMENT INC.

RESPONDENTS

SERVICE LIST

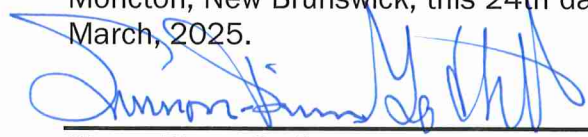
<p><b>COX &amp; PALMER</b> Blue Cross Centre 644 Main Street, Suite 500 Moncton, New Brunswick E1C 1E2</p> <p>George L. Cooper, K.C. <a href="mailto:gcooper@coxandpalmer.com">gcooper@coxandpalmer.com</a></p> <p>Simon-Pierre Godbout <a href="mailto:spgodbout@coxandpalmer.com">spgodbout@coxandpalmer.com</a></p> <p>Solicitors for the Applicant, Royal Bank of Canada</p>	<p><b>BUSINESS BANK OF DEVELOPMENT CANADA</b> 1234 Main Street, 5th floor Moncton, NB E1C 1H7</p> <p>Patrick Caissie <a href="mailto:Patrick.CAISSIE@bdc.ca">Patrick.CAISSIE@bdc.ca</a></p>
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<b>DEPARTMENT OF FINANCE - REVENUE ADMINISTRATION DIVISION</b> PO BOX 3000 Fredericton, NB E3B 1B0  <a href="http://www.fin@gnb.ca">wwwfin@gnb.ca</a>	<b>ROYAL BANK OF CANADA</b> 1871 Hollis Street, 7th Floor Halifax, NS B3J 1M7  Joel Robbins <a href="mailto:joel.robbsins@rbc.com">joel.robbsins@rbc.com</a>
<b>CANADA REVENUE AGENCY, INSOLVENCY DIVISION</b> 145 Hobsons Lake Drive, PO Box 638, Stn Central Halifax, NS B3J 2T5  Devon Steele <a href="mailto:DEVON.STEELE@CRA-ARC.GC.CA">DEVON.STEELE@CRA-ARC.GC.CA</a>	<b>BODKIN</b> 102-1465 North Service Rd E Oakville, ON L6H 1A7  <a href="mailto:michellec@benningtonfinancial.ca">michellec@benningtonfinancial.ca</a>
<b>BANK OF NOVA SCOTIA</b> 40 Temperance Street Toronto, ON M5H 0B4  Janet Cooper <a href="mailto:JANET.COOPER@SCOTIABANK.COM">JANET.COOPER@SCOTIABANK.COM</a>	<b>LOUNSBURY LEASING LTD.</b> 1655 Mountain Road Moncton, NB E1G 1A5  Gerry Naugler <a href="mailto:gerry.naugler@lounsburys.com">gerry.naugler@lounsburys.com</a>
<b>HONDA CANADA FINANCE INC.</b> 180 Honda Blvd., Suite 200 Markham, ON L6C 0H9  <a href="mailto:cs@honda.ca">cs@honda.ca</a>	<b>DELAGE LANDER FINANCIAL SERVICES CANADA INC.</b> 5046 Mainway, Unit 1 Burlington, ON L7L 5Z1  <a href="mailto:clientservices-ca@leasedirect.com">clientservices-ca@leasedirect.com</a>

## Email Service List

[spgodbout@coxandpalmer.com](mailto:spgodbout@coxandpalmer.com); [gcooper@coxandpalmer.com](mailto:gcooper@coxandpalmer.com); [Patrick.CAISSIE@bdc.ca](mailto:Patrick.CAISSIE@bdc.ca);  
[wwwfin@gnb.ca](mailto:wwwfin@gnb.ca); [joel.robbsins@rbc.com](mailto:joel.robbsins@rbc.com); [Devon.Steele@cra-arc.gc.ca](mailto:Devon.Steele@cra-arc.gc.ca);  
[michellec@benningtonfinancial.ca](mailto:michellec@benningtonfinancial.ca); [janet.cooper@scotiabank.com](mailto:janet.cooper@scotiabank.com); [gerry.naugler@lounsburys.com](mailto:gerry.naugler@lounsburys.com);  
[cs@honda.ca](mailto:cs@honda.ca); [clientservices-ca@leasedirect.com](mailto:clientservices-ca@leasedirect.com);

This is Exhibit "B" of the Affidavit of Service  
of Janice Barrieau sworn before me, at  
Moncton, New Brunswick, this 24<sup>th</sup> day of  
March, 2025.



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Simon-Pierre Godbout  
A Commissioner of Oaths  
Being a Solicitor

## Barrieau, Janice (Moncton)

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**From:** Barrieau, Janice (Moncton) <jbarrieau@coxandpalmer.com>  
**Sent:** March 19, 2025 9:21 AM  
**To:** Patrick.CAISSIE@bdc.ca; wwwfin@gnb.ca; joel.robbs@rbc.com; Devon.Steele@cra-arc.gc.ca; michellec@benningtonfinancial.ca; janet.cooper@scotiabank.com; gerry.naugler@lounsbury.com; cs@honda.ca; clientservices-ca@leasedirect.com; JSantimaw@boynecclarke.ca; Enrico A. Scichilone  
**Cc:** Godbout, Simon-Pierre (Moncton); Cooper, George L. (Moncton)  
**Subject:** Receivership of D&P Gooder Holding Ltd, iFoodEquipment.com Inc. and IBC Food Equipment, Inc. // Court File No.: SJM-245-2024 // Our File No.: 50070282-00001  
**Attachments:** Letter to Clerk - Filing Notice of Motion - March 18, 2025 - 1380-7559-2724.1.pdf; Affidavit of Jordan Sleeth - 1403-8717-6724.1.pdf; Affidavit of George Cooper - 1399-3412-6356.1.pdf; Notice of Motion - March 18, 2025 - 1387-3154-2804.1.pdf; Final - Ifood Second Report 03.11.2025 - 1395-0439-8100.1.pdf

Good morning,

Please find attached the letter to the Court dated yesterday's date, the Notice of Motion of the Receiver, Receiver Report of the Monitor dated March 11, 2025, the Affidavit of Jordan Sleeth, and the Affidavit of George L. Cooper, K.C., which is being served upon you.

Please be advised that the Court has confirmed a hearing date of March 25, 2025, at 10:00 am for the Receiver's Motion. We have requested leave of Court to allow participants to join the hearing via telephone conference. We will provide confirmation of the dial-in particulars upon receipt from the Court.

Kindly acknowledge receipt.

Should you have any questions, please do not hesitate to contact us.

**Janice Barrieau**

Legal Assistant | Cox & Palmer

P/T 506 856 9800

E/C [jbarrieau@coxandpalmer.com](mailto:jbarrieau@coxandpalmer.com)

F/T 506 856 8150

Blue Cross Centre, 500 - 644 Main Street, Moncton, NB E1C 1E2/ Centre Croix Bleue, 500 - 644 rue Main, Moncton, NB E1C 1E2

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