

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 SIMON-PIERRE GODBOUT

I, Simon-Pierre Godbout, make oath and say as follows:

1. I am a Partner with the law firm Cox & Palmer ("**Cox & Palmer**"), solicitors for the Court Appointed Receiver, Deloitte Restructuring Inc. ("**Deloitte**"), 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 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 February 1 to December 31, 2025 (the "**Period**").
4. As detailed in the Invoices, from the period of February 1 to December 31, 2025, Cox & Palmer's invoiced fees amount to \$39,348.00 and Cox & Palmer incurred and invoiced disbursements in the amount of \$1,688.20, plus Harmonized Sales Tax (HST) on fees and disbursements in the amount of \$5,969.94 for a total of \$47,006.14.

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 108.4 hours at an average hourly rate of approximately \$362.99. To the best of my knowledge and belief, the rates charged by Cox & Palmer throughout these proceedings are comparable to the rates charged by other 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 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 insolvency 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 Applicant when rendered and all have been approved by the Applicant, 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 Receiver, for, among other things, the approval of the fees and disbursements of Cox & Palmer.

SWORN TO before me at Moncton, New Brunswick)
 on February 26, 2026.)


 _____)
 A commissioner of Oaths)
 Being a solicitor)


 _____)
 Simon-Pierre Godbout)
)
)
)
)
)

*This is Exhibit "A" referred to in the Affidavit of
Simon-Pierre Godbout sworn before me on the 26th
day of February, 2026.*

A handwritten signature in blue ink, appearing to be 'Caroline', written over a horizontal line.

A Commissioner of Oaths, being a Solicitor

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

February 28, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY

Invoice # 500151146

RE: iFoodEquipment.com Inc. and David Flanagan

Fees for this Invoice	\$3,657.50
Taxable Disbursements for this Invoice	2.45
Non-Taxable Disbursements for this Invoice	0.00
HST	549.00
Total Invoice	\$4,208.95
BALANCE NOW DUE	\$4,208.95

Payment Instructions:

File Number: 50070282-00001

Bill Number: 500151146

Balance Due: \$4,208.95

Paying by cheque or cash: Please return this page with your payment.

Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

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

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

February 28, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500151146

For professional services rendered in connection with this matter:
RE: iFoodEquipment.com Inc. and David Flanagan

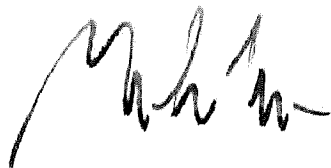
<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
February 4, 2025	Instruct A Robert re tender research	GLC	0.30	157.50
February 5, 2025	Research re: Sale of assets outside court-approved sale process.	AR	2.50	437.50
February 5, 2025	Review of research results and report to Deloitte	GLC	0.40	210.00
February 13, 2025	Review of transaction documents and further matters	GLC	0.40	210.00
February 20, 2025	Call with Mathieu Laforest	GLC	0.20	105.00
February 20, 2025	File review re accepted offers	GLC	0.30	157.50
February 21, 2025	Review of file and initial preparation of materials for approval motion	GLC	0.60	315.00
February 21, 2025	Receipt and review of email from J Foran	GLC	0.10	52.50
February 21, 2025	Email to James Foran	GLC	0.20	105.00
February 27, 2025	Prepare draft Notice of Motion requesting Approval and Vesting Order.	AR	1.50	262.50
February 27, 2025	Review and revise drat report by receiver and comment on same	GLC	1.30	682.50
February 27, 2025	Emails to and from Deloitte re time estimate for attendance before court and draft receiver's reports	GLC	0.20	105.00
February 28, 2025	Prepare draft Notice of Motion requesting Sale Approval and Vesting Order.	AR	4.00	700.00
February 28, 2025	File review and emails to Deloitte	GLC	0.30	157.50
To our fee				\$3,657.50

TAXABLE DISBURSEMENTS:

Photocopies	\$2.45
Total Taxable Disbursements:	<u>\$2.45</u>

SUMMARY:

Fees	\$3,657.50
Disbursements	<u>\$2.45</u>
Subtotal	\$3,659.95
HST Fees	\$548.63
HST Disbursements	<u>\$0.37</u>
Subtotal	\$549.00
TOTAL INVOICE	<u>\$4,208.95</u>
BALANCE NOW DUE	<u>\$4,208.95</u>



George L. Cooper, KC

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

March 31, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY

Invoice # 500152875

RE: iFoodEquipment.com Inc. and David Flanagan

Fees for this Invoice	\$19,837.50
Taxable Disbursements for this Invoice	1,368.17
Non-Taxable Disbursements for this Invoice	0.00
HST	3,180.86
Total Invoice	\$24,386.53
BALANCE NOW DUE	\$24,386.53

Payment Instructions:

File Number: 50070282-00001

Bill Number: 500152875

Balance Due: \$24,386.53

Paying by cheque or cash: Please return this page with your payment.

Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

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

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

March 31, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500152875

For professional services rendered in connection with this matter:

RE: iFoodEquipment.com Inc. and David Flanagan

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
March 3, 2025	Prepare draft Approval and Vesting Order for AVO Application.	AR	0.80	140.00
March 4, 2025	Prepare draft Approval and Vesting Order re: 713060 NB Ltd.	AR	1.50	262.50
March 4, 2025	Prepare draft Approval and Vesting Order re: MacDougal Auctioneers.	AR	1.80	315.00
March 4, 2025	Prepare draft Approval and Vesting Order re: Edge Foods.	AR	0.50	87.50
March 4, 2025	Prepare draft Ancillary Order for AVO Application.	AR	0.50	87.50
March 4, 2025	Emails to and from Purchaser's counsel	GLC	0.20	105.00
March 4, 2025	Review of file re preparation of motion materials	GLC	0.30	157.50
March 4, 2025	Email to purchaser's counsel	GLC	0.40	210.00
March 4, 2025	Email to Deloitte re email to counsel and timing of motion	GLC	0.10	52.50
March 5, 2025	Prepare draft Ancillary Order for AVO Application.	AR	1.50	262.50
March 6, 2025	Revise draft Orders for Approval and Vesting Order application.	AR	0.30	52.50
March 6, 2025	Review and revise Notice of Motion and four draft orders; circulate to client	GLC	1.20	630.00
March 11, 2025	Attend to finalize the Motion for Approval; Execution and review of Affidavits; emails with Deloitte;	SPG	1.60	672.00
March 14, 2025	Preparation of Notice of Motion for Filing; Correspondence with client;	SPG	1.70	714.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
	Correspondence with the Court;			
March 17, 2025	Review and update service list;	SPG	0.40	168.00
March 17, 2025	Review recent considerations on leave to Receiver to assign into Bankruptcy in preparation for approval motion;	SPG	1.30	546.00
March 17, 2025	Email to Mathieu Laforest re: do you have the most recent service list on hand?	SPG	0.20	84.00
March 18, 2025	Email to Clients re: sending the revised draft orders along with the necessary changes that were done.	SPG	0.20	84.00
March 18, 2025	Email from Mathieu Laforest re: no further comments on the draft materials	SPG	0.10	42.00
March 18, 2025	Email to Client re: we are still waiting for the court date.	SPG	0.10	42.00
March 18, 2025	Review, amend and update the draft orders; attend to filing; emails with client;	SPG	1.60	672.00
March 18, 2025	Correspondence with the Court re: Hearing Date; Emails with Deloitte;	SPG	0.30	126.00
March 18, 2025	Email to Client re: advising the client of the Court date of March 25, 2025 at 10:00 a.m.	SPG	0.10	42.00
March 18, 2025	Email from James Foran re: can you please confirm with the Court regarding attending virtually?	SPG	0.10	42.00
March 18, 2025	Email from SPG re: will provide dial-in particulars once we have them.	SPG	0.20	84.00
March 19, 2025	Discussion with SPG to receive instructions re: draft lease.	KH	0.10	29.00
March 19, 2025	Reviewed email correspondence forwarded by SPG, including lease terms.	KH	0.10	29.00
March 19, 2025	Prepared draft lease.	KH	3.20	928.00
March 19, 2025	Emailed SPG draft lease and details to be confirmed.	KH	0.20	58.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
March 19, 2025	Correspondence to the Service List re: Notice of Motion for AVO and correspondence with the Court re: Telephone conference dial in;	SPG	0.60	252.00
March 19, 2025	Email from Gerry Naughler re: confirmation of receipt.	SPG	0.10	42.00
March 19, 2025	Email to Service List re: confirmation of telephone conference and dial-in information.	SPG	0.20	84.00
March 19, 2025	Email to Enrico Scichilone re: we sent the documents to you our of an abundance of caution after seeing your name and can you please provide us with the address of Mr. Flanagan.	SPG	0.20	84.00
March 20, 2025	Reviewed email and attached lease documents from SPG.	KH	0.10	29.00
March 20, 2025	Responded to SPG via email re: draft lease documents.	KH	0.10	29.00
March 20, 2025	review and amend lease agreemeent;	SPG	1.00	420.00
March 21, 2025	Emails to and from Deloitte,, re GoDaddy	GLC	0.20	105.00
March 21, 2025	Emails to and from counsel to GoDaddy	GLC	0.30	157.50
March 21, 2025	Drafting and preparing Record on Motion.	MG	0.70	112.00
March 21, 2025	Record on Motion and correspondence;	SPG	1.50	630.00
March 21, 2025	GoDaddy Order;	SPG	0.60	252.00
March 21, 2025	Email from SPG re: serving the Record on Motion on Service List.	SPG	0.20	84.00
March 23, 2025	Drafting Pre-Hearing Brief;	SPG	2.70	1,134.00
March 24, 2025	Review of Record on Motion in preparation for approval motion scheduled for March 25, 2025.	GLC	1.50	787.50
March 24, 2025	Email to Court re: filing Receiver's Brief, Affidavit of Service of Janice Barrieau, and updated draft Approval and Vesting Orders.	SPG	0.20	84.00
March 24, 2025	Email to Service List re: serving	SPG	0.20	84.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
	Receiver's Brief, Affidavit of Service of Janice Barrieau, and updated draft Approval and Vesting Orders.			
March 24, 2025	Email from Court re: acknowledging receipt of Brief.	SPG	0.10	42.00
March 24, 2025	Finalize pre-hearing Brief; research criteria leave to assign into bankruptcy per directive from J. Stephenson.	SPG	6.10	2,562.00
March 24, 2025	Preparation for hearing: update orders; correspondence with court and service list;	SPG	1.90	798.00
March 24, 2025	Correspondence with receiver re lease and dial-in;	SPG	0.40	168.00
March 25, 2025	Attend New Brunswick Court of King's Bench in Saint John N.B.	GLC	5.50	2,887.50
March 25, 2025	Email from Court - Approval and Vesting Orders signed by Justice Stephenson.	SPG	0.10	42.00
March 25, 2025	Prepare Addendum to Confidential Supplement per J. Stephenson;	SPG	1.60	672.00
March 25, 2025	Emails with Deloitte; review and update bid summary; further emails with Deloitte; Receipt of copies of the AVOs;	SPG	0.80	336.00
March 25, 2025	Email to Deloitte providing the signed Approval and Vesting Orders.	SPG	0.10	42.00
March 26, 2025	Review and comment on revised draft orders	GLC	0.30	157.50
March 26, 2025	Email to Court re: providing clean copy of Ancillary Order for signature by Justice Stephenson.	SPG	0.20	84.00
March 28, 2025	Review of transaction documents and structure re asset sales	GLC	0.50	262.50
March 28, 2025	emails with deloitte; preliminary drafting of Edge Food closing documents;	SPG	0.60	252.00
March 31, 2025	Prepare Closing Checklist for Sale of	AR	1.00	175.00

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

August 31, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY

Invoice # 500159515

RE: iFoodEquipment.com Inc. and David Flanagan

Fees for this Invoice	\$6,043.50
Taxable Disbursements for this Invoice	107.08
Non-Taxable Disbursements for this Invoice	170.00
HST	861.08
Total Invoice	\$7,181.66
BALANCE NOW DUE	\$7,181.66

Payment Instructions:

File Number: 50070282-00001

Bill Number: 500159515

Balance Due: \$7,181.66

Paying by cheque or cash: Please return this page with your payment.

Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

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

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

August 31, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500159515

For professional services rendered in connection with this matter:

RE: iFoodEquipment.com Inc. and David Flanagan

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
June 25, 2025	Sale of Parcels 1A and 1B: Prepared Bill of Sale for HVAC Equipment, CLE for registration of Receivership Order on Land Titles, CLE for registration of AVO on Land Titles	AR	2.00	370.00
June 25, 2025	Emails with purchaser's counsel; emails with deloitte re: sale document for real estate;	SPG	0.30	126.00
June 30, 2025	Prepare HST Certificate for the sale of 170 Millennium Blvd.	AR	0.20	37.00
June 30, 2025	Email exchange with James Fowler re: providing our draft documents to him for approval and comments.	SPG	0.20	84.00
July 2, 2025	Email exchange with Margo Chase regarding the Receivership Order being submitted for registration.	SPG	0.20	84.00
July 2, 2025	Email from James Fowler re: will provide a better timeline once we received the financing letter this afternoon.	SPG	0.10	42.00
July 2, 2025	Attend to registration of Receivership Order; Draft Certificate of Legal Effect; Update draft sale document re: Naming Convention;	SPG	0.80	336.00
July 2, 2025	Emails and follow ups with Deloitte re: Bankruptcy;	SPG	0.70	294.00
July 3, 2025	Review of various closing docs	GLC	0.40	210.00
July 3, 2025	Email to Fowler Law re: providing update on Receivership Order being	SPG	0.20	84.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
	registered and will provide a copy of CRO upon receipt.			
July 3, 2025	Emails with Mathieu Laforest; Emails with Department of Finance re Proof of Claim and Property Taxes; Further emails and telephone call with opposing counsel re adjustments and impending closing;	SPG	1.10	462.00
July 3, 2025	Review and amendments on purchaser documents and tax certificates; update closing documents;	SPG	0.30	126.00
July 3, 2025	Email exchange with Fowler Law re: HST Certificate and a change, along with requesting an update on financing.	SPG	0.20	84.00
July 4, 2025	Review of various matters re closing and closing documents	GLC	0.30	157.50
July 4, 2025	Meet with James Foran for execution of conveyancing documents; emails to/from Simon-Pierre Godbout re same;	NCGM	0.40	166.00
July 4, 2025	Email exchange with Fowler Law re: providing new Tax Certificate and advising the potential of closing in escrow subject to funding; being advise Fowler has inquired about funding; confirmation of extension until July 7, 2025.	SPG	0.20	84.00
July 4, 2025	Email exchange with Mathieu Laforest re: confirmation of adjustments to purchase price.	SPG	0.20	84.00
July 4, 2025	Telephone call with opposing counsel - closing logistics and extension;	SPG	0.30	126.00
July 4, 2025	Emails with Halifax Counsel re: Execution of sale documents by James Foran;	SPG	0.40	168.00
July 7, 2025	Email from Fowler Law re: providing us with their draft Statement of Adjustments.	SPG	0.10	42.00
July 7, 2025	Email exchange with Fowler Law re: providing us with the water and sewer	SPG	0.20	84.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
	certificate, and providing revised draft Statement of Adjustments along with undertaking.			
July 7, 2025	Email exchange with Mathieu Laforest re: providing update on Statement of Adjustment.	SPG	0.20	84.00
July 7, 2025	Email from Fowler Law re: requesting additional Vendor's undertaking.	SPG	0.10	42.00
July 7, 2025	Email to Fowler Law re: advising that we are ready to close.	SPG	0.10	42.00
July 7, 2025	Email to Mathieu Laforest re: we are in receipt of the funds and working through the last few post-closing items before releasing the funds.	SPG	0.20	84.00
July 7, 2025	Email to Fowler Law re: we have released the Transfer and the CLE for the Vesting Order has been submitted for registration.	SPG	0.20	84.00
July 8, 2025	Email exchange with Fowler Law re: requesting confirmation not to release the funds until the re-release of the Transfer, and providing confirmation of holding funds.	SPG	0.20	84.00
July 8, 2025	Email to Mathieu Laforest re: providing him with a copy of the Receiver's Certificate for review and execution.	SPG	0.20	84.00
July 8, 2025	Attend to closing; revisions to transfer; emails with Deloitte;	SPG	0.80	336.00
July 9, 2025	Emails with opposing counsel re: Post closing matters re Registration of Vesting Order and update to Transfer;	SPG	0.80	336.00
July 10, 2025	Email exchange with Fowler Law re: advising we can now release the funds and providing our thanks for the update and their cooperation.	SPG	0.20	84.00
July 10, 2025	Email to Client re: advising that all registrations are now completed and funds should be arriving soon.	SPG	0.20	84.00
July 10, 2025	Email from James Foran re: providing	SPG	0.10	42.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
	us with a copy of the Receiver's Certificate.			
July 10, 2025	Email from Mathieu Laforest re: seeking an update on the security opinion.	SPG	0.10	42.00
July 10, 2025	Review and update Receiver's Certificate;	SPG	0.30	126.00
July 11, 2025	Receipt of Receiver's Certificate;	SPG	0.20	84.00
July 14, 2025	Correspondence with counsel for RBC re: Security Package; Correspondence with Deloitte;	SPG	0.30	126.00
August 6, 2025	emails with counsel for RBC re: Follow up on security package;	SPG	0.20	84.00
August 8, 2025	Attend to filing receiver's certificates;	SPG	0.40	168.00
August 11, 2025	Emails with Deloitte re: Missing Receiver's Certificates for 2/3 transactions;	SPG	0.30	126.00
August 19, 2025	Initial review of security docs	GLC	1.00	525.00
August 19, 2025	Receipt of RBC security package;	SPG	0.30	126.00
To our fee				\$6,043.50

<u>LAWYER</u>	<u>INITIALS</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
George Cooper	GLC	1.70	525.00	892.50
Simon-Pierre Godbout	SPG	10.90	420.00	4,578.00
Nicholas C. Mott	NCGM	0.40	415.00	166.00
Alexandre Robert	AR	2.20	185.00	407.00

NON-TAXABLE DISBURSEMENTS:

Registration costs (NT)	\$170.00
Total Non-Taxable Disbursements:	\$170.00

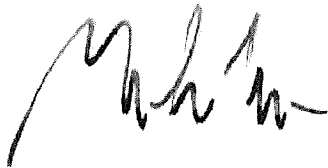
TAXABLE DISBURSEMENTS:

Bank Fees	\$25.00
Delivery & courier	52.28
Photocopies	4.90

Printing (in-house)	4.90
Tax Certificate	20.00
Total Taxable Disbursements:	<u>\$107.08</u>

SUMMARY:

Fees		\$6,043.50
Disbursements		<u>\$277.08</u>
	Subtotal	\$6,320.58
HST Fees		\$846.09
HST Disbursements		<u>\$14.99</u>
	Subtotal	\$861.08
TOTAL INVOICE		<u>\$7,181.66</u>
BALANCE NOW DUE		<u>\$7,181.66</u>



George L. Cooper, KC

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

September 30, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY

Invoice # 500161041

RE: iFoodEquipment.com Inc. and David Flanagan

Fees for this Invoice	\$3,066.00
Taxable Disbursements for this Invoice	30.00
Non-Taxable Disbursements for this Invoice	0.00
HST	433.44
Total Invoice	\$3,529.44
BALANCE NOW DUE	\$3,529.44

Payment Instructions:

File Number: 50070282-00001

Bill Number: 500161041

Balance Due: \$3,529.44

Paying by cheque or cash: Please return this page with your payment.

Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

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

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

September 30, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500161041

For professional services rendered in connection with this matter:

RE: iFoodEquipment.com Inc. and David Flanagan

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
September 8, 2025	Emails and telephone call with Deloitte re: Security Opinion;	SPG	0.20	84.00
September 23, 2025	Security Review;	SPG	1.10	462.00
September 24, 2025	Security Review;	SPG	1.10	462.00
September 25, 2025	Security Review and drafting Opinion;	SPG	4.10	1,722.00
September 26, 2025	Emails with M. Laforest and J. Santimaw re: Priority Agreement;	SPG	0.80	336.00
To our fee				\$3,066.00

<u>LAWYER</u>	<u>INITIALS</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
Simon-Pierre Godbout	SPG	7.30	420.00	3,066.00

TAXABLE DISBURSEMENTS:

PPSA - Search	\$30.00
Total Taxable Disbursements:	\$30.00

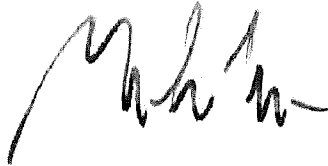
SUMMARY:

Fees	\$3,066.00
Disbursements	\$30.00
Subtotal	\$3,096.00
HST Fees	\$429.24
HST Disbursements	\$4.20
Subtotal	\$433.44

TOTAL INVOICE
BALANCE NOW DUE

\$3,529.44

\$3,529.44



George L. Cooper, KC

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

December 31, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY

Invoice # 500166578

RE: iFoodEquipment.com Inc. and David Flanagan

Fees for this Invoice	\$6,743.50
Taxable Disbursements for this Invoice	10.50
Non-Taxable Disbursements for this Invoice	0.00
HST	945.56
Total Invoice	\$7,699.56
BALANCE NOW DUE	\$7,699.56

Payment Instructions:

File Number: 50070282-00001

Bill Number: 500166578

Balance Due: \$7,699.56

Paying by cheque or cash: Please return this page with your payment.

Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

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

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

December 31, 2025
File #50070282-00001
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500166578

For professional services rendered in connection with this matter:
RE: iFoodEquipment.com Inc. and David Flanagan

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
October 2, 2025	Review and comment on security opinion	GLC	0.50	262.50
October 2, 2025	Emails with Deloitte and counsel for RBC re priority Agreement with BDC;	SPG	0.40	168.00
October 3, 2025	Update opinion re: No Priority Agreement amongst BDC and RBC;	SPG	1.30	546.00
October 16, 2025	Update Security Review re RBC / BDC Priority Agreement;	SPG	1.40	588.00
October 17, 2025	Email to Julia Parent re: requesting a copy of the BDC's security in relation to the Debtors.	SPG	0.20	84.00
October 17, 2025	update opinion re: BDC Security;	SPG	0.80	336.00
October 20, 2025	Receipt and review of BDC Security; update security opinion;	SPG	1.00	420.00
October 21, 2025	Finalize revised opinion;	SPG	1.10	462.00
October 22, 2025	Finalize revised opinion to Deloitte re: BDC Security;	SPG	1.30	546.00
November 3, 2025	Emails with Deloitte re closign;	SPG	0.30	126.00
November 14, 2025	Emails with deloitte;	SPG	0.40	168.00
November 17, 2025	Emails with Deloitte; review mortgages; telephone call with Deloitte;	SPG	0.60	252.00
November 21, 2025	Receipt of Third Report; emails with Deloitte;	SPG	0.20	84.00
December 16, 2025	Prepare Motion seeking Discharge and Distribution: Review the First Report, Second Report, and Confidential Supplement to the Second Report of	AR	0.50	95.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LWY</u>	<u>TIME</u>	<u>AMOUNT</u>
	the Receiver filed in these receivership proceedings.			
December 16, 2025	Prepare Motion seeking Discharge and Distribution: Review draft Third Report of the Receiver.	AR	0.80	152.00
December 16, 2025	Prepare Motion seeking Discharge and Distribution: Draft Relief Sought section of Notice of Motion.	AR	2.50	475.00
December 16, 2025	Prepare Motion seeking Discharge and Distribution: Draft Grounds section of Notice of Motion.	AR	3.80	722.00
December 16, 2025	Prepare Motion seeking Discharge and Distribution: Conduct research regarding submissions required to obtain Court approval for discharge prior to final distributions.	AR	1.00	190.00
December 17, 2025	Prepare Motion seeking Discharge and Distribution: Draft Discharge and Distribution Order (Schedule B to Notice of Motion).	AR	2.00	380.00
December 17, 2025	Prepare Motion seeking Discharge and Distribution: Draft Receiver's Certificate (Schedule C to Notice of Motion).	AR	0.30	57.00
December 17, 2025	Review Discharge Motion and draft orders;	SPG	1.50	630.00
	To our fee			\$6,743.50

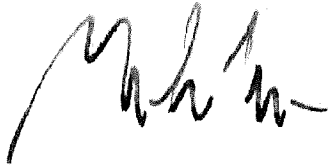
<u>LAWYER</u>	<u>INITIALS</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
George Cooper	GLC	0.50	525.00	262.50
Simon-Pierre Godbout	SPG	10.50	420.00	4,410.00
Alexandre Robert	AR	10.90	190.00	2,071.00

TAXABLE DISBURSEMENTS:

Photocopies	\$10.50
Total Taxable Disbursements:	\$10.50

SUMMARY:

Fees		\$6,743.50
Disbursements		<u>\$10.50</u>
	Subtotal	\$6,754.00
HST Fees		\$944.09
HST Disbursements		<u>\$1.47</u>
	Subtotal	\$945.56
TOTAL INVOICE		<u>\$7,699.56</u>
BALANCE NOW DUE		<u><u>\$7,699.56</u></u>



George L. Cooper, KC

This is Exhibit "B" referred to in the Affidavit of Simon-Pierre Godbout sworn before me on the 26th day of February, 2026.

A handwritten signature in blue ink, appearing to read "Cardine", written over a horizontal line.

A Commissioner of Oaths, being a Solicitor

In the matter of the receivership of
D&P GOODER HOLDING LTD.
IFODEEQUIPMENT.COM INC.
IBC FOOD EQUIPMENT, INC.
 Summary of Invoices of Cox & Palmer
 For the period February 1, 2025 to December 31, 2025
 Prepared on January 26, 2026

Invoice #	Period	Hours	Net Fees	Average Rate	Disbursements	HST	Total
500151146	February 1, 2025 to February 28, 2025	12.30	3,657.50	297.36	2.45	549.00	4,208.95
500152875	March 1, 2025 to March 31, 2025	51.70	19,837.50	383.70	1,368.17	3,180.86	24,386.53
500159515	June 1, 2025 to August 31, 2025	15.20	6,043.50	397.60	277.08	861.08	7,181.66
500161041	September 1, 2025 to September 30, 2025	7.30	3,066.00	420.00	30.00	433.44	3,529.44
500166578	October 1, 2025 to December 31, 2025	21.90	6,743.50	307.92	10.50	945.56	7,699.56
		108.40	39,348.00	1,806.58	1,688.20	5,969.94	47,006.14