

Federal Court



Cour fédérale

**Date: 20220711**

**Dockets: T-1836-17  
T-1837-17**

**Citation: 2022 FC 1013**

**Ottawa, Ontario, July 11, 2022**

**PRESENT: The Honourable Madam Justice Heneghan**

**ADMIRALTY ACTION *IN REM* AGAINST THE SHIP M/V “INUKSUK I” AND  
*IN PERSONAM* AGAINST THE OWNERS, CHARTERERS AND ALL OTHERS  
INTERESTED IN THE SHIP M/V “INUKSUK I”**

**Docket: T-1836-17**

**BETWEEN:**

**SEALAND MARINE ELECTRONICS  
SALES AND SERVICES LTD**

**Plaintiff**

**and**

**THE OWNERS, CHARTERERS AND ALL  
OTHERS INTERESTED IN THE SHIP M/V  
“INUKSUK I” AND INUKSUK FISHERIES  
LTD. AND BAFFIN FISHERIES  
COALITION**

**Defendants**

**ADMIRALTY ACTION *IN REM* AGAINST THE SHIP M/V “SIVULLIQ” AND  
*IN PERSONAM* AGAINST THE OWNERS, CHARTERERS AND ALL OTHERS  
INTERESTED IN THE SHIP M/V “SIVULLIQ”**

**Docket: T-1837-17**

**BETWEEN:**

**SEALAND MARINE ELECTRONICS  
SALES & SERVICES LTD.**

**Plaintiff**

**and**

**THE OWNERS, CHARTERERS AND ALL  
OTHER INTERESTED IN THE SHIP M/V  
“SIVULLIQ” AND REMOY FISHERIES LTD.  
AND BAFFIN FISHERIES COALITION**

**Defendants**

**REASONS AND ORDER**

[1] By a Judgment issued on August 26, 2021, in cause number T-1836-17, liability was assessed against the Owners, Charterers and all other interested in the Ship M/V “Inuksuk I” and Inuksuk Fisheries Ltd. and Baffin Fisheries Coalition (the “Defendants”) in the amount of \$13,368.06, together with interest and costs.

[2] By a Judgment issued on August 26, 2021, in cause number T-1837-17, liability was assessed against the Owners, Charterers and all other interested in the Ship M/V “Sivulliq” and Remoy Fisheries Ltd. and Baffin Fisheries Coalition (the “Defendants”) in the amount of \$171,396.46, together with interest and costs.

[3] Following communication with the Court by letter dated October 15, 2021 from counsel for the Plaintiff, a case management conference was held on November 8, 2021 to discuss the timing for the parties to address interest and costs.

[4] Pursuant to a Direction issued on November 23, 2021, a hearing was set for Monday, January 11, 2021. The parties filed written submissions and authorities in December 2021.

[5] The Plaintiff seeks an award of pre-judgment interest at the rate of 2% compounded. It relies on the decision in *Platypus Marine Inc. v. Tatu (Ship)*, 2017 FCA 184, which cites *Canadian General Electric Co. v. Pickford & Black Ltd.*, [1972] S.C.R. 52. In that decision, the Supreme Court of Canada discussed the rationale for awarding pre-judgment interest in admiralty matters.

[6] The Plaintiff also relies on the decision in *Bank of America v. Mutual Trust*, [2002] 2 S.C.R. 601, in which the Supreme Court of Canada discussed the basis for awarding compound interest, that is *restitutio in integrum*, that is to make the successful party “whole” and to award compound interest to restore the value of money lost, in the course of litigation.

[7] As well, the Plaintiff seeks costs, on an elevated basis, that is ranging from the high end of the Column IV of the Tariff, pursuant to the *Federal Courts Rules*, S.O.R./98-106 (the “Rules”), to solicitor and client costs. It relies upon the broad discretion over costs afforded by Rule 400.

[8] The Plaintiff also seeks post-judgment interest.

[9] The Defendants argue that the Plaintiff is not entitled to pre-judgment interest at the rate of 2% since there is no “positive” evidence that these parties had agreed to a charge of 2% interest on overdue accounts. They submit that the invoices were not presented until after the goods and services were provided and the terms and conditions on the Work Orders do not refer to interest. A copy of those terms and conditions was entered as Exhibit P-2 at trial.

[10] The Defendants, relying on the decision in *Deep Shore Marine Contracting Inc. v. Polish Princess (Ship)*, 2005 FC 1469, also submit that the question of interest upon an invoice for goods and services is a matter of contract and that the basic elements of agreement must be proven, by evidence. They argue that no such evidence was led at trial.

[11] The Defendants argue that there is no basis for an award of compound interest and that pre-judgment interest should be awarded at the rate applied to monies paid into Court, or in the alternative, at the rate of 5% simple interest, the rate usually awarded in admiralty cases. The monies paid into Court earn interest at a rate prescribed by the *Financial Administration Act*, R.S.C., 1985, c. F-11.

[12] The Defendants further submit that, pursuant to subsection 37(1) of the *Federal Courts Act*, R.S.C. 1985, c. F-7, post-judgment interest should be awarded in accordance with the terms of the *Judgment Interest Act*, R.S.N. 1990, c. J-2, section 5, since the “cause of action” arose in the Province of Newfoundland and Labrador. The legislation of Newfoundland and Labrador

provides that post-judgment interest is currently awarded at the rate of 2% calculated as simple interest.

[13] Further, the Defendants argue that there is no basis for the award of elevated costs in these matters.

[14] The Plaintiff seeks the recovery of pre-judgment interest and post-judgment interest upon the judgments entered in the within actions. Subsection 36(1) and subsection 37(1) of the *Federal Courts Act, supra* are relevant and provide as follow:

**Prejudgment interest –  
cause of action within  
province**

**36 (1)** Except as otherwise provided in any other Act of Parliament, and subject to subsection (2), the laws relating to prejudgment interest in proceedings between subject and subject that are in force in a province apply to any proceedings in the Federal Court of Appeal or the Federal Court in respect of any cause of action arising in that province.

...

**Judgment interest – causes  
of action within province**

**37 (1)** Except as otherwise provided in any other Act of Parliament and subject to subsection (2), the laws relating to interest on

**Intérêt avant jugement —  
Fait survenu dans une  
province**

**36 (1)** Sauf disposition contraire de toute autre loi fédérale, et sous réserve du paragraphe (2), les règles de droit en matière d'intérêt avant jugement qui, dans une province, régissent les rapports entre particuliers s'appliquent à toute instance devant la Cour d'appel fédérale ou la Cour fédérale et dont le fait générateur est survenu dans cette province.

...

**Intérêt sur les jugements —  
Fait survenu dans une seule  
province**

**37 (1)** Sauf disposition contraire de toute autre loi fédérale et sous réserve du paragraphe (2), les règles de droit en matière d'intérêt pour

judgments in causes of action between subject and subject that are in force in a province apply to judgments of the Federal Court of Appeal or the Federal Court in respect of any cause of action arising in that province.	les jugements qui, dans une province, régissent les rapports entre particuliers s'appliquent à toute instance devant la Cour d'appel fédérale ou la Cour fédérale et dont le fait générateur est survenu dans cette province.
--	---

[15] The parties agree that pre-judgment interest is payable. The dispute lies with the rate of interest and whether it is simple or compound interest.

[16] The only evidence at trial about interest on unpaid invoices came from Mr. Harold Young, the principal and owner of the Plaintiff, a body corporate. On January 18, 2021, he testified as follows at page 31, lines 21 to 28 and page 32, lines 1 to 6:

Q. Okay, and back to the left again there's a comment there, there's a comments box and a note about interest. What does that say?

A. It says interest is 2 percent per month charged on all accounts.

Q. Okay, so is that something that you do?

A. Most cases I don't because I don't have a problem with my accounts. My customers I have known for years and I know them really well and they pay on time and this industry, your honour, is an industry where they have to get out and get their fish, so sometimes I'll give them 60 days, 90 days, you know, give them a chance to get their fish and get their payment before they pay me. I like to have my money in 30 days, but it doesn't always work that way.

[17] Mr. Young further testified on January 18, 2021 at page 60, lines 6 to 18:

Q. Okay. And after he had taken it out and had a purchase order applied, if there was going to be one applied, you know, how soon thereafter could you expect to get payment?

A. Like I said, with a lot of these companies the boat is going up north, depending on the sale of their fish and that, it takes anywhere between 30 and 90 days. I have companies that pay on a regular basis of 90 days; I have some that pay 30 days. It's, you know, it depends on the fishery and how long it takes them to generate money.

Q. Okay, so how did Baffin compare in that respect in terms of payment of invoices?

A. Baffin were pretty good, they were usually within 60 days.

[18] The Defendants argue that this evidence is insufficient to show that the parties were *ad idem* with respect to any interest rate, or that interest would be compounded.

[19] I agree with the submissions of the Defendants that there is no evidence of agreement between the parties about a 2% interest rate or that pre-judgment interest would be awarded on the basis of compounded interest.

[20] The Plaintiff's reliance on the decision in *Bank of America v. Mutual Trust, supra* is sound insofar as the Court explains the rationale for awarding compound interest. However, reliance upon jurisprudence does not establish the right to compound interest in a particular case. I am not satisfied that the Plaintiff has shown that compound interest should be awarded in this case.

[21] The inclusion of the words “interest of 2% per month charged on all amounts” indicates an intention that interest would be charged on overdue accounts. The within actions were undertaken to collect payment on three invoices, that is invoice number 103366, Exhibit P-3; invoice number 103367, Exhibit P-5; and invoice number 103386, Exhibit P-6.

[22] I refer to the *Interest Act*, R.S.C. 1985, c. I-15. Sections 3, 4 and 5 are relevant and provide as follows:

**Interest rate when none provided**

**3** Whenever any interest is payable by the agreement of parties or by law, and no rate is fixed by the agreement or by law, the rate of interest shall be five per cent per annum.

**When per annum rate not stipulated**

**4** Except as to mortgages on real property or hypothecs on immovables, whenever any interest is, by the terms of any written or printed contract, whether under seal or not, made payable at a rate or percentage per day, week, month, or at any rate or percentage for any period less than a year, no interest exceeding the rate or percentage of five per cent per annum shall be chargeable, payable or recoverable on any part of the principal money unless the contract contains an express statement of the

**Taux d'intérêt lorsque non fixé**

**3** Chaque fois que de l'intérêt est exigible par convention entre les parties ou en vertu de la loi, et qu'il n'est pas fixé de taux en vertu de cette convention ou par la loi, le taux de l'intérêt est de cinq pour cent par an.

**Lorsque le taux par an n'est pas indiqué**

**4** Sauf à l'égard des hypothèques sur immeubles ou biens réels, lorsque, aux termes d'un contrat écrit ou imprimé, scellé ou non, quelque intérêt est payable à un taux ou pourcentage par jour, semaine ou mois, ou à un taux ou pourcentage pour une période de moins d'un an, aucun intérêt supérieur au taux ou pourcentage de cinq pour cent par an n'est exigible, payable ou recouvrable sur une partie quelconque du principal, à moins que le contrat n'énonce expressément le taux d'intérêt



yearly rate or percentage of interest to which the other rate or percentage is equivalent.

ou pourcentage par an auquel équivaut cet autre taux ou pourcentage.

**Recovery of sums paid otherwise**

**Recouvrement des sommes payées**

**5** If any sum is paid on account of any interest not chargeable, payable or recoverable under section 4, the sum may be recovered back or deducted from any principal or interest payable under the contract.

**5** En cas de paiement d'une somme à compte d'un intérêt non exigible, payable ou recouvrable en vertu de l'article 4, cette somme peut être recouvrée ou déduite de tout principal ou de tout intérêt à payer en vertu du contrat.

[23] Section 3 provides that the legal rate of interest is 5% simple interest. Section 4 prohibits the award of interest calculated on a daily or monthly or at any rate or percentage for any period less than a year basis unless the maximum charge on a yearly basis is set out. Section 5 provides that if there is an intention to charge interest but the rate is not recoverable pursuant to section 4, then the amount recoverable is 5% simple interest.

[24] The Defendants, although advocating that pre-judgment interest be set at the rate prescribed by the *Financial Administration Act, supra*, that is the interest paid upon monies paid into Court, did not submit any evidence to show what that rate may be.

[25] In the alternative, the Defendants propose that pre-judgment interest be set at the rate of 5% simple interest, pursuant to the *Interest Act, supra*.

[26] I refer to subsection 36(7) of the *Federal Courts Act, supra* which provides as follows:

**Canadian maritime law**

7 This section does not apply in respect of any case in which a claim for relief is made or a remedy is sought under or by virtue of Canadian maritime law.

**Droit maritime canadien**

7 Le présent article ne s'applique pas aux procédures en matière de droit maritime canadien.

[27] The within actions are for goods and services provided to two fishing vessels. The claims fall within the jurisdiction of this Court pursuant to paragraphs 22(2)(m) and 22(2)(n) of the *Federal Courts Act, supra*. The claims fall within the body of Canadian maritime law.

[28] In the exercise of my discretion and having regard to the evidence and the arguments, I adopt the rate of 5% simple interest for pre-judgment interest.

[29] The Plaintiff pursued its claims as actions *in personam* and *in rem* in the Federal Court, rather than in the Supreme Court of Newfoundland and Labrador. Proceedings in the Federal Court afforded the Plaintiff with the opportunity to arrest the Defendant vessels, for the purpose of obtaining security for its claims, and it exercised that right.

[30] Subsequently, in order to obtain the release of the Defendant vessels from arrest, the Defendants tendered monies into Court.

[31] On December 29, 2017, the amount of \$14,704.86 was paid into Court, in cause number T-1836-17, to obtain the release of the Defendant vessel "Inuksuk I".

[32] On January 3, 2018, the amount of \$188,536.11 was paid into Court, in cause number T-1837-17, to obtain the release of the Defendant vessel “Sivulliq”.

[33] The *Federal Courts Act*, *supra* recognizes that the award of interest in admiralty proceedings attracts special considerations; see subsection 36(7) of the *Federal Courts Act*, *supra*. This point was addressed by the Federal Court of Appeal in its decision in *Platypus Marine, Inc. v. Tatu (Ship)*, *supra*.

[34] The Federal Court of Appeal, per Justice Nadon, said the following at paragraphs 40 and 41:

40 ...Platypus is correct that in the absence of an agreement on interest, it would have been entitled to claim pre-judgment interest starting from the date of the breach (or rather, in this case, ten different dates of breach). In *Canadian General Electric Co. v. Lake Bosomtwe (The)* (1971), [1972] S.C.R. 52 (S.C.C.), the Supreme Court of Canada made it clear that in admiralty matters, interest was owed from the time the debt became payable. Ritchie J., who wrote for a unanimous court, made the following comments at pages 56 and 57:

The rule in the Admiralty Court is the same as that in force in admiralty matters in England, and in my view the position is accurately stated by Mr. Justice A. K. McLean, sitting as President of the Exchequer Court, in the case of *The Pacifico v. Winslow Marine Railway and Shipbuilding Company*, where he said:

The principle adopted by the Admiralty Court in its equitable jurisdiction, as stated by Sir Robert Phillimore in *The Northumbria* (1869), 3 A. & E. 5, and as founded upon the civil law, is that interest was always due to the obligee when payment was delayed by the obligor, and that, whether the obligation arose ex contractu or ex delicto. It seems that the view adopted by the Admiralty Court has been, that the person liable in debt or damages,

having kept the sum which ought to have been paid to the claimant, ought to be held to have received it for the person to which the principal is payable. Damages and interest under the civil law is the loss which a person has sustained, or the gain he has missed. And the reasons are many and obvious I think, that a different principle should prevail, in cases of this kind, from that obtaining in ordinary mercantile transactions.

(emphasis added and footnote omitted)

41 More recently, in *Kuehne + Nagel Ltd. v. Agrimax Ltd.*, 2010 FC 1303, 196 A.C.W.S. (3d) 3 (F.C.), Harrington J. of the Federal Court, at paragraph 24 of his reasons, made the same point as follows:

[24] The provisions with respect to pre-judgment interest set out in section 36 of the *Federal Courts Act* do not, as provided in subsection 7 thereof, apply in respect to claims under Canadian maritime law. There is a great wealth of jurisprudence which establishes that pre-judgment interest in maritime cases is a function of damages, is at the Court's discretion, and if properly pleaded runs from the date the debt was due. One of the early cases is *Bell Telephone Co. of Canada v. Mar-Tirenno (The)*, [1974] 1 F.C. 294, affirmed by the Federal Court of Appeal at [1976] 1 F.C. 539.

(emphasis added)

[emphasis in original]

[35] The next question is the date upon which this interest is payable.

[36] The invoices in question bear different dates. Invoice number 103366, that is Exhibit P-3, is dated August 7, 2017. Invoice number 103367, that is Exhibit P-5, is dated August 8, 2017.

Invoice number 103386, that is Exhibit P-6, is dated September 12, 2017.

[37] I refer again to the decision in *Platypus, supra* at paragraphs 42 and 44 where the Court said the following:

42 Consequently, irrespective of the oral agreement, Platypus would have been entitled to claim interest from the date of the invoices (by "date of invoice" I mean the date upon which the invoice was delivered to or received by Platinum) which clearly indicated that the amount covered thereunder was payable upon receipt. Thus, the oral agreement must be characterized and understood in the light of the fact that interest was indeed owed by Platinum on the amounts covered by the ten invoices.

...

44 Thus, in my view, interest should therefore be calculated using the date of each invoice. However, given the Judge's finding, based on Mr. Linnabury's testimony, that the invoices were not always delivered on the date shown on the invoice, a two-day grace period to account for delivery seems appropriate and fair in the circumstances.

[38] The Plaintiff seeks recovery of pre-judgment interest calculated 30 days from the date of each invoice.

[39] According to the evidence of Mr. Young, the Plaintiff would "like" payment within 30 days but at times, the payment period extended to 60 or 90 days.

[40] On the basis of the evidence at trial and of the parties' submissions on costs, I determine that pre-judgment interest is awarded at the rate of 2% simple interest, calculated from 30 days after the date of each invoice.

[41] The parties agree that post-judgment interest is governed by the *Judgment Interest Act*, *supra* of Newfoundland and Labrador. That statute currently allows post-judgment interest at the rate of 2%, simple interest.

[42] Finally, there remains the issue of costs.

[43] The Plaintiff seeks costs at the high end of Column IV or solicitor and client costs, on the grounds that the Defendants advanced claims of fraud, conspiracy and conversion that ultimately failed. The Plaintiff cited *Exeter v. Canada (Attorney General)*, 2014 FCA 119, and *Hamilton v. Open Window Bakery Ltd.*, [2004] 1 S.C.R. 303, among others.

[44] The Defendants submit that they should not be penalized in costs for advancing a defence that was not established, that is the defence of equitable set off.

[45] I note that the allegations of fraud, conspiracy and conversion were not raised by the Defendants as “causes” of action but as the foundations for the defence of equitable set off.

[46] I see no difference in principle between raising these allegations by way of a defence and raising them as allegations in a statement of claim or counterclaim. Although the Defendants had at one point filed a Counterclaim, which would have invited debate as to the jurisdiction of the Court to entertain that plea, the Counterclaim was discontinued and the Defendants opted to pursue these allegations by way of the defence of equitable set off.

[47] The Plaintiff, in its submissions, refers to the Reasons for judgment and notes that the Defendants failed to call certain persons whose evidence may have touched on the allegations of fraud, conspiracy and conversion. Among other things, it refers to the failure of the Defendants to introduce the forensic audit into evidence.

[48] Rule 400 affords full discretion to the Court in the matter of costs and provides as follows:

**Discretionary powers of Court**

**400 (1)** The Court shall have full discretionary power over the amount and allocation of costs and the determination of by whom they are to be paid.

**Pouvoir discrétionnaire de la Cour**

**400 (1)** La Cour a le pouvoir discrétionnaire de déterminer le montant des dépens, de les répartir et de désigner les personnes qui doivent les payer.

[49] Rule 400(3) outlines a number of factors that the Court may consider in awarding costs. In my opinion, paragraphs (3)(a), (b) and (c) of Rule 400 are relevant to the disposition of costs in this matter:

**Factors in awarding costs**

**400 (3)** In exercising its discretion under subsection (1), the Court may consider:

**(a)** the result of the proceeding;

**Facteurs à prendre en compte**

**400 (3)** Dans l'exercice de son pouvoir discrétionnaire en application du paragraphe (1), la Cour peut tenir compte de l'un ou l'autre des facteurs suivants :

**(a)** le résultat de l'instance;

(b) the amounts claimed and the amounts recovered;	(b) les sommes réclamées et les sommes recouvrées;
(c) the importance and complexity of the issues;	(c) l'importance et la complexité des questions en litige;
...	...

[50] With respect to Rule 400(3)(a), the Plaintiff was wholly successful upon the two claims.

[51] Considering Rule 400(3)(b), the Plaintiff successfully obtained judgment for the amounts it claimed.

[52] With respect to Rule 400(3)(c), the nature of the claim was straightforward, that is a claim for goods and services provided to two ships, pursuant to paragraphs 22(2)(m) and (n) of the *Federal Courts Act, supra*. The issues became complicated in response to the defence of equitable set off raised by the Defendants.

[53] In pursuing this defence, the Defendants introduced a myriad of invoices and work orders in their attempts to establish their allegations of fraud, conspiracy and conversion.

[54] The Plaintiff provided a draft Bill of Costs on the basis of Column III of the Tariff, as well as a draft Bill of Costs on the basis of Column IV. It did not provide a draft Bill of Costs on the basis of Column V or upon solicitor and own client costs.



[55] The draft Bill of Costs on the basis of Column III shows a total of \$52,255.00. The draft Bill of Costs on the basis of Column IV shows a total of \$78,992.50.

[56] The Court can decide the basis upon which costs will be awarded and either fix costs itself by way of a lump sum, pursuant to Rule 400(4), or send the matter to an Assessment Officer, pursuant to Rule 400(5).

[57] The evidentiary stage of the trial lasted 8 days, that is January 18, 19, 20, 21, 22, 25, 26 and 27, 2021. Oral submissions were made on February 25, 2021, for a duration of 7 hours, 32 minutes.

[58] In this matter, oral submissions were heard on January 11, 2022, for a duration of 2 hours, 51 minutes.

[59] Upon consideration of the length of the evidence and the time spent reviewing many invoices other than the three invoices in issue, the unsuccessful pursuit of allegations of fraud, conspiracy and conversion as the underpinning of the defence of equitable set off, and the ultimate result, in the exercise of my discretion, I award costs in the amount of \$85,000.00 as a lump sum, inclusive of fees, disbursements and applicable taxes.

[60] The costs award is subject to post-judgment interest at the current rate of 2% simple interest.

[61] The interest payable by the Defendants will be credited by the amount of interest earned on the monies deposited by the Defendants in cause number T-1836-17 and cause number T-1837-17, in respect of the release of the Defendant vessels from arrest.

[62] An Order will issue in respect of these Reasons.

**ORDER in T-1836-17 and T-1837-17**

**THIS COURT'S ORDER is that** pre-judgment interest is awarded on the basis of 5% simple interest from 30 days after the date on each of invoice number 103366, invoice number 103367 and invoice number 103386.

Post-judgment interest is awarded at the rate of 2% simple interest from the date of entry of judgment in each of cause number T-1836-17 and cause number T-1837-17.

In the exercise of my discretion pursuant to the *Federal Courts Rules*, S.O.R./98-106, costs are awarded to the Plaintiff in respect of both cause number T-1836-17 and cause number T-1837-17 in a lump sum in the amount of \$85,000.00 inclusive of fees, disbursements and applicable taxes.

The Defendants will be credited with the interest earned on the monies paid into Court.

"E. Heneghan"

---

Judge

**FEDERAL COURT**

**SOLICITORS OF RECORD**

**DOCKETS:** T-1836-17  
T-1837-17

**STYLE OF CAUSE:** SEALAND MARINE ELECTRONICS SALES AND SERVICES LTD. v. THE OWNERS, CHARTERERS AND ALL OTHERS INTERESTED IN THE SHIP M/V “INUKSUK I” AND INUKSUK FISHERIES LTD. AND BAFFIN FISHERIES COALITION AND SEALAND MARINE ELECTRONICS SALES AND SERVICES LTD. v. THE OWNERS, CHARTERERS AND ALL OTHER INTERESTED IN THE SHIP M/V “SIVULLIQ” AND REMOY FISHERIES LTD. AND BAFFIN FISHERIES COALITION

**PLACE OF HEARING:** HELD BY WAY OF VIDEOCONFERENCE

**DATE OF HEARING:** JANUARY 11, 2022

**REASONS AND ORDER:** HENEGHAN J.

**DATED:** JULY 11, 2022

**APPEARANCES:**

Brad Leyte FOR THE PLAINTIFF

Philip J. Buckingham FOR THE DEFENDANTS

**SOLICITORS OF RECORD:**

CBS Legal Services FOR THE PLAINTIFF  
Barristers & Solicitors  
Conception Bay South,  
Newfoundland and Labrador

Goodland Buckingham FOR THE DEFENDANTS  
Barristers & Solicitors  
St. John’s, Newfoundland and  
Labrador