

NOVA SCOTIA WORKERS' COMPENSATION APPEALS TRIBUNAL

Appellant: **Mime'j Seafoods Limited (Employer)**

Participant entitled to
respond to the appeal:

The Workers' Compensation Board of Nova Scotia (Board)

APPEAL DECISION

Representatives: D. Bruce Clarke for the Employer
Paula Arab and Madeleine Hearn for the Board

Form of Appeal: Oral Hearing, Halifax, N.S., October 24, 2006

Firm & Division No.(s): 182485, 11

Date of Decision: January 24, 2007

Decision: The appeal of the June 21, 2006 Workers' Compensation Board Hearing Officer decision is denied, according to the reasons of Appeal Commissioners Louanne Labelle, Andrea Smillie and Glen Johnson.

CLAIM HISTORY AND APPEAL PROCEEDINGS:

This appeal is brought by Mime'j Seafoods Limited ("Mime'j"), a company incorporated under the laws of the Province of Nova Scotia. Mime'j is not registered as an employer under the *Workers' Compensation Act*, S.N.S. 1994-95, c.10, as amended [the "Act"].

By decision dated October 11, 2005, the Board's Manager of Field Services determined that Mime'j was subject to mandatory coverage under the *Act*. As Mime'j had not registered with the Board nor provided the Board with any payroll records, the decision also made a provisional assessment against Mime'j.

Mime'j appealed the October 11, 2005 decision. In a decision dated June 21, 2006, the Hearing Officer denied the appeal, finding that:

1. Mime'j was an employer as defined by the *Act*;
2. The issue as to whether (T.S.) was a worker under the *Act* should be referred back to the Case Worker for determination in the first instance;
3. Arguments raised by Mime'j did not bring them outside of the *Act*; and
4. The Duty to Consult was not applicable to the case.

Mime'j appealed the Hearing Officer decision to this Tribunal by Notice of Appeal dated July 21, 2006. Mime'j raised two issues in the Notice of Appeal:

1. Whether the Hearing Officer erred in finding that Mime'j was an employer within the scope of coverage provided for under the *Workers' Compensation Act*; and
2. Whether Mime'j was liable for the specific assessment and penalties levied against it by the Board in the October 11, 2005 decision.

At the outset of the hearing counsel agreed that the backdating issue, relating to liability for assessments prior to October 11, 2005, was resolved in favour of Mime'j. Therefore, the only issue on appeal was whether Mime'j was an employer subject to mandatory coverage under the *Act*.

The appeal proceeded by way of oral hearing before a panel of three Appeal Commissioners. Mime'j and the Board participated in the appeal and were represented by their respective counsel. Mime'j called four witnesses in support of the appeal - Grace Conrad, Chief and President of the Native Council of Nova Scotia, Tim Martin - President of Mime'j, Vernon O'Toole and Richard Nickerson - Captains of fishing vessels owned by Mime'j.

Mime'j filed additional documentary evidence to be considered in the appeal. An appeal book was filed prior to the hearing on September 28, 2006. A list of the documents

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contained in the appeal book is attached to this decision as Appendix A. Following the hearing, Mime'j also filed a copy of the *Aboriginal Communal Fishing Licences Regulations* pertaining to the Aboriginal fishery under the federal *Fisheries Act* and sample schedules to the Captain's Contract and Deckhand Contract.

The Board did not call any evidence at the hearing. The Board provided a copy of Assessment Guideline 1.19 prior to the hearing. Post-hearing submissions were received from Mime'j on November 7, 2006 and November 29, 2006. Post-hearing submissions were received from the Board on November 20, 2006.

In addition, pursuant to s.246 of the *Act*, the panel has considered the contents of the Board's assessment file and the decision under appeal.

ISSUE AND OUTCOME:

Is Mime'j an employer subject to mandatory coverage under the *Act*?

Yes. Mime'j owns 12 vessels and is the holder of multiple fishing licences leased to Captains and Deckhands who are workers employed in the fishing industry. It is therefore an employer subject to mandatory coverage under the *Act*.

ANALYSIS:Factual background

The Aboriginal commercial fishery: The Native Council of Nova Scotia was formed in 1974 and is registered under the *Nova Scotia Societies Act*. It is an Aboriginal representative organization; it represents more than 20,000 off-reserve Mi'kmaq/Aboriginal people in Nova Scotia.

The N.C.N.S. Netukulimkew'e'l Commission was established by the Native Council in 1986 following the landmark decision of the Supreme Court of Canada in *R. v. Simon* [1985] 2 S.C.R. 387. The Commission acts as a Natural Life Management Authority to manage the access by community members to natural resources.

In order for the Native Council to separate its food, social and ceremonial harvesting management plan from its plan for the commercial fishery, Mime'j was incorporated in 1995 under the *Nova Scotia Companies Act*. It is a body corporate limited by guarantee. It has non-profit status with Revenue Canada. Mr. Tim Martin is the sole director of the corporation. He holds his share in trust for the Native Council.

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Mime'j's role is to permit the Aboriginal community to receive and hold title to Aboriginal Communal Fishing licences, fishing vessels, fishing gear, fishing equipment and facilities. Mime'j promotes Aboriginal Communal fishing activities as a registered fishing enterprise and manages the Aboriginal Communal fishing licences so that community members can participate in a commercial fishery. Any surplus of revenue over expenses in any given year is redirected to acquire more communal fishing licences, gear, vessels, equipment, facilities and such assets as required to provide more access to more community members.

The *Aboriginal Communal Fishing Licences Regulations* enacted pursuant to s. 43 of the *Fisheries Act* relate to fishing carried on in accordance with aboriginal communal fishing licences. The Minister of Fisheries and Oceans is authorized to issue a communal licence to an aboriginal organization to carry on fishing and related activities.

"Aboriginal organization" is defined at s. 2 of the *Regulations* as including an Indian band, Indian band council, a tribal council and an organization that represents a territorially based aboriginal community.

The Minister may designate, in a licence, the persons who may fish under the authority of the licence, and the vessels that may be used to fish under the authority of the licence. If the Minister does not designate the persons who may fish under the authority of the licence, the Aboriginal organization may designate, in writing, those persons. If the Minister does not designate the vessels that may be used to fish under the authority of the licence, the Aboriginal organization may designate, in writing, those vessels [s. 4].

No person other than a designated person may fish under the authority of a licence [s. 8]. No person carrying on fishing or any related activity under the authority of a licence shall contravene or fail to comply with any condition of the licence [s. 7].

On January 26, 2005, the N.C.N.S. Netukulimkewe'l Commission, by its representatives, Grace Conrad, Chief of the Native Council, and Tim Martin, Commissioner, entered into an Aboriginal Fisheries Arrangement with the Department of Fisheries and Oceans [DFO]. The Arrangement recognizes the Commission as the Natural Life Management Authority for Mi'kmaq/Aboriginal Peoples living off-reserve represented by the Native Council.

The Arrangement provides specifically that it is not to be interpreted as a treaty under s. 35 of the *Constitution Act*, 1982 and is made without prejudice to the positions taken by either party with respect to aboriginal and treaty rights.

The provisions pertaining to the N.C.N.S. Netukulimkewe'l Commission Off-Reserve Aboriginal Communal Commercial Fishery Access are set out in Schedule K-1 to the Arrangement. Under the Arrangement, DFO renews or issues to the Commission, prior to the start of the annual commercial fishing season(s), Communal Commercial Fisheries

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Access Licences (CCFAL). DFO also facilitates the provision of additional Communal Commercial Fishing Licences, quotas, permits, tags, registrations, vessels and gear. The Commission and DFO negotiate the annual technical support and annual financial assistance required for quota(s), licence(s), permit(s), vessels, gear and equipment.

Mime'j is identified as the Commission's commercial fishery management enterprise under ss. 5(3) of Schedule K-1. The Commission or its designate Mime'j is responsible for ensuring the upkeep of the vessels, gear and equipment as well as ensuring that all is done to complete the transfer of ownership of any vessel, gear or equipment to the Commission or Mime'j. The Commission or Mime'j is responsible to carry necessary insurance and to keep the vessels, gear and equipment free and clear from all liens, financial obligations and other charges.

The Commission designates Aboriginal Communal members of the Native Council to fish under the authority of its CCFAL by issuing a Communal Commercial Fisheries Access Card (CCFAC). The Commission may also designate non-Aboriginal persons to fish under the authority of its CCFAL to assist CCFAC holders by issuing Non-Aboriginal Communal Commercial Fisheries Access Cards (NACCFAC).

The Commission is responsible for incorporating the terms of the CCFAL into the terms and conditions of the CCFAC and/or NACCFAC to fish the CCFAL.

The Commission or Mime'j is responsible for all costs, damages, losses, or charges associated with the fishing activities of the quota, licences, permits, tags and registration, and the storage, transfer, movement, use and operation of the vessels, gear or equipment in their possession.

Mr. Martin confirmed in his testimony that Mime'j is responsible for the day to day management of the fishing licences and the assets including vessels, gear and equipment covered by the Arrangement with DFO.

The fisheries industry is a highly regulated industry. Mime'j is responsible to ensure that the conditions of the Arrangement with DFO are observed in order to avoid sanctions.

Mime'j owns 12 vessels and related gear and equipment. It has over 60 commercial licences. In 2001, 165 community members expressed a desire to participate in the commercial fishery. Mime'j tries to accommodate the largest number and will attempt to put together a crew if at least one Aboriginal person wishes to fish. Not all licences will be fished. Crews must have at least one Aboriginal person.

Mime'j provides all the equipment necessary and provides all funds necessary to operate a vessel. Any given fishing trip might just break even or run at a loss. The object is to get Aboriginal people into the commercial fishing industry. If a trip is run at a loss, crew

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members remain liable and will reimburse Mime'j from the proceeds of future trips.

Captain's contract and Deckhand contract: Mime'j enters into a lease contract with each crew member accepted to fish a CCFAL on a vessel owned by Mime'j.

The contracts are standard contracts, however, each one is identified by a Lease contract number and refers to a specific DFO Licence number. These contracts are very detailed.

Under the Captain's contract filed as Tab 5 of the Mime'j appeal book, Mime'j entered into a lease contract arrangement with the Captain to lease a Long Line Swordfish/Yellow Fin/Big Eye/Albacore/Blue Fin Tuna licence under the terms set out in the agreement and the eight Schedules attached to the agreement. The Captain leased Mime'j's licence, vessel and gear as the Captain. The Captain fished the licence as per the DFO licence from June 22, 2005 to December 31, 2005 or until the quota was caught. The Captain conducted the fishing activities from Mime'j's vessel, the Northern Edge.

In this particular case, the Captain had to abide by the terms and conditions of his NACCFAC; by the terms of Schedule "A" (the Captain's Responsibilities); of Schedule "B" (the DFO licence); of Schedule "C" (the DFO Swordfish/Shark Longline and Trolling Monitoring document); of Schedule "D" (the Barrington Catch Monitoring Centre and Interactive Voice recognition terms and conditions); of Schedule "E" (the Nova Scotia Swordfishermen's Association Contract Agreement); of Schedule "F" (the Mime'j weekly captain/crew activity logsheet); of Schedule "G" (the typical duties of a commercial fisherperson); and of Schedule "H" (the collaborative arrangement volunteer agreement).

Schedule "A" outlines the Captain's responsibilities and includes a clause which lists the designated deckhands on the vessel and a condition that all changes to the crew members must be pre-approved by Mime'j. This particular vessel had 4 crew members, one being an Aboriginal fisher.

The Captain purchases the bait to be used which is invoiced from the supplier. The invoice is provided to Mime'j and deducted from the settlement proceeds. Purchases of fuel, groceries, propane, observer coverage, wharfage, cell phone charges, hooks, association dues, bouy batteries, lines, Association quota overrun penalties, black box service and dockside monitoring are treated in the same manner as are the purchases of any additional gear and equipment or replacement equipment. The Captain must obtain prior approval from Mime'j to order or purchase any other necessary equipment unless it is an immediate health or safety item. The Captain is responsible for all labour costs associated with the operation, protection, transportation, washing, and safe wharfage of the vessel and storage of the gear and equipment during the term of the agreement.

Mime'j requires that the entire 100% landed fishing trip catch be sold to a named buyer. From the gross landed catch value, Mime'j authorizes the buyer to pay 40% of the gross

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value to Mime'j as the Captain and Deckhands' lease payment to Mime'j. The Captain gets 3% of the catch value before all expenses charged in the name of Mime'j are deducted from the remaining gross landed value to reimburse Mime'j for all the expenses that are the responsibility of the Captain and Deckhands. Then Mime'j authorizes the buyer to divide the remaining proceeds between the Captain and the Deckhands equally.

The Captain and the Deckhands are not authorized to settle the "Landings Account" at any time without the express authorization of Mime'j.

The contract provides that the Captain and his crew are carrying on business as independent self-employed contractors and not as employees of Mime'j as understood under the Canada Labour Relations Act or any other federal or provincial statute, with the intention that the Captain and/or the Deckhands shall not be a servant, an employee, a partner or an agent of Mime'j.

During the term of the contract, the vessel, equipment, gear and Deckhands are under the direction of the Captain. The Captain agrees that the vessel shall be securely and safely docked at a named wharf in Nova Scotia.

The Captain agrees to fish and use the vessel, licence and gear to maximum potential with due regard to the safety of himself and the Deckhands.

The Captain agrees to teach the Deckhands and that all the Deckhands will learn the typical duties of a commercial fisher person as identified in Schedule "G".

Mime'j undertakes to keep in force policies of insurance covering the operation and actions of the vessel and its operators. Mime'j warrants to the Captain that he will have peaceful possession and the right to use the licence during the term of the contract.

Mime'j, with due notice to the Captain, can cancel or amend any or all parts of the contract for any reason at any time during the term of the contract.

In Schedule "F", the activity report, the crew reports on daily activities including whether they fished, charged bait or fuel and/or lost gear, whether they had contact with DFO or sold any catch.

Under the standard Deckhand contract filed as Tab 6 of the Mime'j appeal book, the Deckhand agrees to lease the vessel, licence and gear as the Deckhand and to take direction from the designated Captain for the vessel. The Deckhand agrees to abide by the conditions of his NACCFAC and the attached Schedule "A" (Deckhand's responsibilities); of Schedule "B" (DFO licence conditions); and, of Schedule "C" (typical duties of a commercial fisher).

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The Deckhand contract provides that all arrangements regarding what are deemed expenses have been made with the Captain. It also stipulates that Mime'j has made arrangements for fish buyers of the catch, dockside monitoring, observer coverage and DFO administration paperwork. The arrangements are firm.

The Deckhand fishes under the direction of the Captain and pays a penalty if absent from fishing unless by illness.

The Deckhand's responsibilities include many of the same conditions as the Captain's responsibilities. The same provisions are made for the settlement of the catch. The Deckhand also agrees that he is not a servant, employee, partner or an agent for Mime'j or of the Captain or of the other Deckhands. The Deckhand is an independent self-employed contractor.

Both contracts provide that the Captain and Deckhands accept the risk associated with fishing, fully understanding the hazards and perils of the sea.

Mime'j has a contractual arrangement with all persons embarking on a vessel. If a last minute replacement intends to fish or if a person, such as a friend or crew family member, just goes along, Mime'j requires that a Volunteer Agreement be signed.

A typical settlement letter dated September 12, 2005 is found in the Board's assessment file. Mime'j addresses the settlement letter directly to the buyer relating to Swordfish settlement # 1 for the Northern Edge. The letter states that Mime'j is the owner of the vessel, licence and gear and has leased the vessel, licence and gear to the named crew which includes the Captain and 4 Deckhands.

The settlement letter outlines the payments to each member of the crew as well as the payment to Mime'j. The payment to Mime'j includes lease payments, personal invoice payments and expense reimbursement to Mime'j. In view of cash advances made by the buyer, Mime'j undertakes to pay these upon receiving an invoice from the buyer. Mime'j also indicates to the buyer that each of the crew request that 20% of the gross landed value after lease and expense payments be deducted for income tax purposes.

Attached to the settlement letter is a detailed accounting of all payments and deductions prepared by Mime'j.

Other examples of settlement letters are found at Tabs 10, 11, 12 and 13 of the Mime'j appeal book. Again the buyer makes deductions for income tax purposes for each crew member. The buyer is reimbursed by Mime'j for bait and gear expenses paid by the buyer. The buyers are required to provide T4s and Records of Employments for each individual fisherman at the end of the calendar year for purposes of income tax and employment insurance.

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These more recent settlement letters stipulate that Mime'j has entered into written joint venture arrangements with the crew to fish their vessels.

Mime'j produces a summary of the fishing activity for each individual fisherman under their various contracts for the calendar year. The accounting also includes an accounting of all the invoices paid to Mime'j under the contracts (expenses paid by Mime'j but deducted from the landed value). Examples of such accounting are found at Tabs 8 and 9 of the Mime'j appeal book.

Mr. Martin testified that there may be some negotiation with the Captain and Deckhands as to their respective shares of the proceeds from the catch. Captains O'Toole and Nickerson, experienced fishermen, testified that they are consulted with regards to the choice of the buyer, the choice of the crew and the choice of the wharf. They are of course in charge of fishing activities on the vessel and decide with the crew when to fish and when to settle.

Nevertheless, because of the unique character of this fishery, Mime'j must approve all crew members. Mime'j hires the Captains and has the ultimate say on who is part of the crew. The contracts provide in great detail the conduct of the fishing activity. This is necessary to ensure that the purpose of the fishery is attained -that is, to promote access for community members to the commercial fishery, to ensure the observance of all DFO regulations and to ensure the integrity of the vessels and gear. Mime'j settles directly with the buyer to ensure that Mime'j receives the lease payments and is reimbursed for all operating expenses incurred in its name for each particular fishing trip.

Is Mime'j an employer subject to mandatory coverage under the Act?

Mime'j argues that it is not in control of fishing activities, it is not the boss. For each vessel, a joint venture is established. Each combination of vessel and crew is a separate joint venture. It relies on previous Tribunal authority, *Decision 2000-254-AD* (September 25, 2000, NSWCAT).

The Board argues that Mime'j is the master of the fishing operations including its Captains and Deckhands. Mime'j is an employer and the Captains and Deckhands are workers under the *Act*.

The *Act* requires employers with three or more workers, operating in industries designated by regulation as subject to mandatory registration, to register for coverage under the *Act*.

The *Workers' Compensation General Regulations*, N.S. Reg. 22/96 as amended by N.S. Reg. 146/2002 provide at s. 2 that employers and workers engaged in, about or in connection with the industries listed in Appendix A are subject to the operation of the *Act*. Appendix A includes the following industries: fishing, sealing, whaling and dredging.

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Section 15 of the Regulations provides that every business or undertaking is excluded from the application of the *Act* until at least three workers are, at the same time, employed in the business or undertaking.

Under s. 2(n) of the *Act*, “employer” means an employer within the scope of Part 1 and includes:

(i) every person having in the person’s service under a contract of hiring or apprenticeship, written or oral, express or implied, any person engaged in any work in or about an industry within the scope of Part I,...

(ix) any person operating a boat, vessel, ship, dredge, tug, scow or other craft usually employed or intended to be employed in an industry to which Part I applies and, with respect to the industry of fishing, the owner or operator of a boat or vessel rented, chartered or otherwise provided to a worker employed in the fishing industry and used in or in connection with an industry carried on by the employer to which Part I applies, and...

Under s. 2(ae) of the *Act*, a “worker” means a worker within the scope of Part I, and includes in respect of the industry of fishing, a person who becomes a member of the crew of a vessel under any profit-sharing arrangement.

Board Counsel relies on Assessment Guideline 1.19 to aid in the interpretation and application of the *Act*. The Guideline approved on July 21, 1998 deals with the fishing industry. The Guideline provides as follows:

The holder of the fishing license is considered the employer and when this person meets the minimum requirements under the *Act*, coverage is mandatory.

When a fishing vessel settles with the fish buying company, this company may make up the T4s for the crew on the vessel. This is a matter of convenience and the holder of the fishing license is still considered the employer.

The owner of the vessel is of secondary importance in that the owner may not be the employer but could still be held liable for the assessment as the Board could establish a lien against the vessel if the license holder does not comply with the WCB regulations.

Counsel for Mime’j says that the Guideline does not reflect the reality of the fishing industry as DFO Regulations provide that licence holders must fish their licence personally and also that the vessel must be in the name of the licence holder. The panel also notes that some

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of the DFO provisions apply to vessels of a certain size. Furthermore, there may be exceptions under certain “grandfather” clauses.

In any event, Mime’j is both the owner of the 12 vessels used in the aboriginal fishery and the holder of multiple licences granted under the *Aboriginal Communal Fishing Licences Regulations*. It leases vessels and licences to Captains and Deckhands. Therefore, the panel finds that Mime’j is an employer under the *Act*, as the owner of vessels provided to workers employed in the fishing industry.

Mime’j argues that there are no employers and no workers under the arrangements between Mime’j and the Captains and Mime’j and the Deckhands. It says that even if the crew are paid under a profit-sharing arrangement, they are not otherwise employees. Therefore, Mime’j as an owner of the vessels, is not an employer as the vessels are not provided to workers employed in the fishing industry.

The panel finds to the contrary. The Deckhands as well as the Captains are workers employed in the fishing industry. They are hired by Mime’j directly under contracts called lease contracts. The contracts demonstrate the extent of control by Mime’j over every aspect of the fishing activity except for the actual fishing. Mime’j provides the vessels, gear, licences; underwrites the operating expenses; and, Mime’j is in complete control of the disbursement of the proceeds of the landed catch value. The relationships reflect in reality more of an employer/employee relationship than lease arrangements or joint venture partnerships. The Captain of a larger crew acts more as a foreman, including training novice crew members, than as a business partner.

The extent of control exercised by Mime’j distinguishes the facts in this appeal from those considered in *Decision 2000-254-AD*. In that decision, the Tribunal found that notwithstanding a “lease” arrangement, the vessel owner and licence holder was in a joint venture or in partnership with the Captain, operator of the vessel. The panel notes that the Tribunal did not consider whether the crew were workers as there were only two other crew members. The Tribunal relied primarily on the fact that the all crew were paid by settlement of a share of the catch and referred to s. 5 of the *Partnership Act* to characterize the relationship.

Section 2 (ae) of the *Act*, however, has specifically addressed the unique arrangements in the fishing industry by including in the definition of worker a person who becomes a member of the crew of a vessel under a profit-sharing arrangement. The panel notes that s. 2 (ae) was not considered in *Decision 2000-254-AD*. Mime’j as owner of the vessels is therefore an employer under the *Act*.

As Mime’j owns 12 vessels and has between 1 and 4 workers on each boat, it is subject to mandatory coverage under the *Act*.

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The panel makes two further observations. We find that the contact between the Board and Mime'j prior to 2005 is of little relevance to the issue on appeal.

The panel also notes that Counsel for Mime'j does not contest that the *Act* can apply to Aboriginal people. In that regard, the panel adopts the principles enunciated in *Decision 2004-184-AD* (November 10, 2004, NSWCAT) to the extent that they may be applicable to this appeal.

We recognize the uniqueness of the fishery and the particular characteristics of the fishery including its communal aspects. However, these characteristics support the view that Mime'j is an employer under the *Act*. Mime'j, as the commercial fishing arm for the Native Council, is an employer which hires workers in the commercial fishery, as part of its management of the communal aboriginal fishery for the benefit of the community.

CONCLUSION:

The appeal is denied. Mime'j owns 12 vessels and is the holder of multiple fishing licences leased to Captains and Deckhands who are workers employed in the fishing industry. Mime'j is therefore an employer subject to mandatory coverage under the *Act*.

DATED AT HALIFAX, NOVA SCOTIA, THIS 24th day of January, 2007.

Louanne Labelle, Appeal Commissioner

Andrea Smillie, Appeal Commissioner

Glen Johnson, Appeal Commissioner

APPENDIX "A"

1. Off-Reserve Aboriginal Communal Commercial Fishery Development Strategy - Native Council of Nova Scotia - Netukulimkewe'l Commission - April 2001- Page 17 to 37.
2. Legal Aspects of Aboriginal Business Development by Dwight Dorey and Joseph Magnet - Part I Aboriginal Entrepreneurship, Joint Ventures and Investments - Pages 31 to 49.
3. The Historical Ethnography of the Micmac of the Sixteenth and Seventeenth Centuries by Bernard Gilbert Hoffman, Dissertation, 1946. Pages 591 to 605.
4. Paper entitled "*Harvesters and Traders of Ocean Quality Seafoods*" prepared by Mime'j Seafoods Limited, providing an organization chart and brief write up of the activities and goals.
5. Form of Captain's Contract of Mime'j Seafoods Limited.
6. Form of Deckhand's Contract of Mime'j Seafoods Limited.
7. Form of Schedule "H" Collaborative Arrangement Volunteer Agreement with Mime'j Seafoods Limited.
8. Copy of September 27, 2006, letter to Vernon E. O'Toole of West Arichat, Nova Scotia, from Tim Martin President of Mime'j Seafoods Limited, re Lease/Expenses Paid to Mime'j Seafoods Limited for the Calendar Year 2005.
9. Copy of September 27, 2006, letter to Richard Nickerson of Clam Point, Nova Scotia, from Tim Martin President of Mime'j Seafoods Limited, re Lease/Expenses Paid to Mime'j Seafoods Limited for the Calendar Year 2005.
10. Memorandum dated July 5, 2006, to Selene DeRoche of Premium Seafoods Ltd. From Tim Martin, President, re Request for Lobster Settlement #8 for Mime'j Vessel, the Kitpu (Eagle) IV, CFV #102988.
11. Memorandum dated July 21, 2006, to Cynthia or Sharon of Scotia Garden Seafoods Incorporated, from Tim Martin, President, re Request for Swordfish/Other Tunas Settlement #1 for Mime'j Vessel, the Northern Edge, CFV# 103445.
12. Memorandum dated June 20, 2006, to Selene DeRoche of Premium Seafoods Ltd, from Tim Martin, President, re Request for Lobster Settlement #6 for Mime'j Vessel, the Kitpu (Eagle) V, CFV# 6380.

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13. Memorandum dated August 31, 2006, to Shannon of Stoney Island Fisheries Limited from Tim Martin, President, re Request for Groundfish Settlement #3 revised for Mime'j Vessel, the Kitpu (Eagle) I, CFV # 103614.
14. The Mi'kmaq Treaty Handbook.
15. Mi'kmaq Fisheries Netukulimk Handbook.