

Clerk's Stamp

COURT FILE NO. 25-2719774

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL  
OF GS E&R CANADA INC.

DOCUMENT **SEVENTH REPORT OF MNP LTD., TRUSTEE UNDER THE DIVISION I  
PROPOSAL OF GS E&R CANADA INC.**

FILED JANUARY 12, 2022

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

COUNSEL  
LAWSON LUNDELL LLP  
1100, 225 – 6<sup>th</sup> Avenue SW  
CALGARY, AB T2P 1N2

ATTN: ALEXIS TEASDALE  
TEL: 403.218.7564  
FAX: 403.269.9494  
EMAIL: [ateasdale@lawsonlundell.com](mailto:ateasdale@lawsonlundell.com)

PROPOSAL TRUSTEE  
MNP LTD.  
1500, 640 – 5 AVENUE SW  
CALGARY, AB T2P 3G4

ATTN: VICTOR P. KROEGER  
TEL: 403.298.8479  
EMAIL: [vic.kroeger@mnp.ca](mailto:vic.kroeger@mnp.ca)

**EXHIBITS**

- EXHIBIT A Interim Statement of Receipts and Disbursements for the period of September 17, 2021 to January 10, 2022 and Interim Dividend Sheet
- EXHIBIT B Section 149 Notice Requiring Person to Prove Claim and Affidavit of Mailing
- EXHIBIT C Claims Register as of January 11, 2022

## INTRODUCTION

1. On March 11, 2021 (the “Filing Date”), GS E&R Canada Inc. (the “**Company**” or “**E&R CANADA**”) filed a Notice of Intention to Make a Proposal (“**NOI**”) pursuant to Part III, Division I of the *Bankruptcy and Insolvency Act* (the “**BIA**”). MNP Ltd. consented to act as the Trustee under the NOI.
2. The original documentation was erroneously filed under the name E&R CANADA Ltd. MNP Ltd. provided the Office of the Superintendent of Bankruptcy (the “**OSB**”) with updated filing documentation on March 16, 2021. On March 18<sup>th</sup>, 2021 the OSB issued a new certificate of filing reflecting the Company’s correct name.
3. On August 16, 2021, the Court of Queen’s Bench of Alberta (the “**Court**”) granted a Sale Approval and Vesting Order and Enhanced Trustee’s Powers order (the “**Enhanced Powers Order**”). The Enhanced Powers Order provides, among other things, that, upon the resignation of the directors of the Company, MNP Ltd.’s powers as Proposal Trustee (in such capacity, the “**Trustee**”) will be enhanced to include, among other things, taking possession and exercising control over all of the assets, undertakings and property (the “**Property**”) of E&R CANADA.
4. On August 17, 2021 the Company filed a Proposal to its Creditors (the “**Proposal**”) . At the meeting of the Company’s creditors held on September 7<sup>th</sup>, 2021 (the “**Creditors’ Meeting**”), the Proposal was approved by the required majority of creditors. The Proposal was subsequently approved by this Honourable Court on September 17, 2021. At the Creditors’ Meeting no Inspectors were appointed.
5. The directors of E&R CANADA resigned on September 17, 2021.
6. This is the Trustee’s seventh report to the Court (the “**Seventh Report**”). Defined terms used in the Seventh Report will have the same meaning as all prior reports.
7. All references to currency are in Canadian dollars unless otherwise stated.
8. All relevant documents in the Company’s restructuring proceedings are available on the Trustee’s website at: <https://mnpdebt.ca/en/corporate/corporate-engagements/gs-eandr-canada>.

## REPORT LIMITATIONS

9. In preparing the Seventh Report and making comments herein, the Trustee has relied upon, certain unaudited, draft or internal financial information, including the Company’s books and records, and information from other third-party sources (collectively, the “**Information**”). The Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with generally accepted assurance standards or other standards established by the Chartered Professional Accountants of Canada (the “**Standards**”). Additionally, none of the Trustee’s procedures were intended to disclose defalcations or other irregularities. If the Trustee were to perform additional procedures or to undertake an audit examination of the Information in accordance with the Standards, additional matters may have come to the Trustee’s attention. Accordingly, the Trustee does not express an opinion, nor does it provide any other form of assurance on the financial or other information presented herein. The Trustee may refine or alter its observations as further information is obtained or brought to its attention after the date of the Seventh Report.

10. The Trustee assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of Seventh Report. Any use, any party makes of the Seventh Report, or any reliance or decision to be made based on the Seventh Report by any party, is the sole responsibility of such party.

#### **PURPOSE OF THE SEVENTH REPORT**

11. The purpose of the Seventh Report is to provide this Honourable Court with an update in respect of the activities of the Trustee, pursuant to the Proposal and the Enhanced Powers Order, since the Fifth Report and to provide information in respect of an application by the Trustee seeking the following relief:
- a. Approval of the activities of the Trustee since the Fifth Report, in administering these proceedings in accordance with the Enhanced Powers Order, provided that only the Trustee, in its personal capacity and with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approvals; and
  - b. Authorizing the Trustee to pay dividends to all Unsecured Creditors with Proven Claims in accordance with the distribution provisions of the Proposal, as detailed in the attached Statement of Receipts and Disbursements (the "**SRD**") attached as Exhibit "A" and Dividend Sheet (the "**Dividend Sheet**") attached as Schedule 1 to the SRD.

#### **TRUSTEE'S REPORTED ACTIVITIES**

12. Since the date of the Fifth Report, the Trustee has undertaken the following activities, pursuant to and in accordance with the Enhanced Powers Order and the Proposal, as applicable:
- a. Took steps to collect August 2021 production revenues and any prepaid deposits for the benefit of the Company;
  - b. Issued Section 149 Notice Requiring Person to Prove Claim ("**30-day Notice**") on September 20, 2021 that expired on October 20, 2021, and review all proofs of claims received to date, including claims from Canada Revenue Agency ("**CRA**") for pre and post Filing Date source deduction obligations;
  - c. Contacted and continued to follow up with CRA to initiate a GST audit;
  - d. Paid post filing obligations pursuant to paragraph 15(e) of the Enhanced Powers Order and in accordance with Section 2.7 of the Proposal;
  - e. Reviewed and executed certain conveyancing documentation associated with the sale of assets to Bench Creek Resources Ltd. ("**Bench Creek**"), in accordance with the Enhanced Powers Order ;
  - f. Provided bi-weekly reporting packages to the sole shareholder of the Company, GS E&R Corp. (the "**Shareholder**"), at the request of the Shareholder; and
  - g. Considered and discussed with the Shareholder the process and options in relation to the winding-up and dissolution of the Company.

## DISTRIBUTION OF DIVIDENDS / CLAIMS PROCESS

13. On September 20, 2021, the Trustee issued via regular mail the 30-day Notice with an expiration date of October 20, 2021. Attached as Exhibit “B” is the 30-day Notice and the corresponding Affidavit of Mailing.
14. As of the date of this report, as shown on the Dividend Sheet, the Trustee has received a total of \$209,357.33 in Proven Claims. In addition, the following claims listed on the Claims Register (the “Claims Register”) that is attached hereto as Exhibit “C”, have been satisfied:
  - a. The BC Oil and Gas Commission claim for \$4,748,309.29 was assumed as part of the sale to Bench Creek, as reported in the Fourth Report and the Confidential Supplement to the Fourth Report dated August 9, 2021; and
  - b. The Northern Rockies Regional Municipality claim of \$440,955.38 for property taxes due up to August 1 2021 was fully repaid by the Company on September 17, 2021, in order to facilitate the sale to Bench Creek.
15. Of the thirty-four creditors listed on the Claims Register and after taking into account the creditors listed in sections 14(a) and 14(b) of this Report, the Trustee received seventeen proofs of claims, sixteen of which were proven, leaving fifteen creditors who did not file a proof of claim. The Trustee disallowed one proof of claim, received from Mr. Frazer Myram, which disallowance was not appealed. The fifteen creditors that did not file a POC had debts totaling approximately \$44,930 on the Claims Register.
16. The Trustee seeks approval to distribute to all Unsecured Creditors having a Proven Claim, pursuant to Section 6.5 of the Proposal and Section 122(2) of the BIA, the total amount of their Proven Claim, net of any applicable levy payable to the OSB, plus 5% interest per annum, as the Proposal Proceeds exceed the amount necessary to pay all Unsecured Creditors’ Proven Claims in full. The proposed distribution to Unsecured Creditors is detailed in the Dividend Sheet appended to Exhibit “A”, which has been calculated on the assumption the dividend will be paid on January 21, 2022.
17. As the creditors present at the Creditors’ Meeting did not appoint any Inspectors in these proceedings, the Trustee is seeking Court approval to proceed with the proposed distribution.

## DEEMED TRUST CLAIM

18. The Trustee received a proof of claim from CRA for source deductions accrued up to the NOI filing date in the amount of \$25,265.44. The Trustee reviewed CRA’s proof of claim upon receipt and determined that \$100 of the claimed amount is an unsecured claim and \$25,165.44 constitutes a deemed trust amount (the “**Deemed Trust Claim**”).
19. Pursuant to Section 6.3 of the Proposal, Proven Claims of any Source Deduction Creditors are to be paid immediately after the making of the Approval Order. No Proven Claim for source deductions existed immediately after the making of the Approval Order, however, the Trustee paid the Deemed Trust Claim in full immediately after determining the CRA’s Claim as a Proven Claim, as shown on the SRD.
20. CRA has further advised that there will be a post-filing amount owing as a result of the payroll audit facilitated by the Company, in the amount of \$13,736.34, plus accrued interest. The Trustee has not

yet received the statement of account confirming the amount owing, however will also pay this amount once it is received and approved.

21. CRA has advised that there was no outstanding GST amount as of the date of the filing of the NOI, and that it may file a claim for pre-filing GST following a GST audit. The Trustee has requested CRA complete a GST audit of the Company's books and records, CRA has advised the Trustee that due to the insignificance of the GST account prior to the filing of the NOI, and as a result of staffing restrictions resulting from the COVID-19 pandemic, this request has not been nor is it likely to be processed at this time. CRA has not provided the Trustee an indication of when, or if any, audit will be undertaken.
22. Given that there was no outstanding amount as of the NOI filing date, the Trustee does not anticipate a material balance owing for pre NOI filing GST.
23. The Trustee has attempted to obtain access to file outstanding GST returns on behalf of the Company; however, as of the date of the Seventh Report, CRA has not provided access to the Trustee, primarily due to a backlog of requests as a result of staffing restrictions due to the COVID-19 pandemic. GST amounts owing continue to be tracked on the SRD, the net liability owing to the CRA as of the date of the Seventh Report shown on the SRD is \$15,592.80.

#### **BRITISH COLUMBIA MINISTRY OF FINANCE**

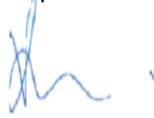
24. The British Columbia Ministry of Finance (the "**Ministry of Finance**") has advised the Trustee that there is no amount owing for pre-NOI filing PST, and therefore they will not be filing a proof of claim. The Trustee has filed all post NOI filing PST returns, all of which indicate there is no post-filing PST owing.
25. The Trustee received a further proof of claim from the Ministry of Finance for carbon tax in the amount of \$45,491.96. The Trustee reviewed this proof of claim and confirmed the claim set out therein as a Proven Claim, as shown on the attached Dividend Sheet. The Ministry of Finance has advised the Trustee that E&R Canada's account shows approximately \$7,380 in post NOI filing obligations. The Ministry of Finance has yet to provide the invoice for this post-NOI filing amount, due to an administrative error on its end. The Trustee will pay the post-filing obligation as soon as it has received and approved the invoice.

#### **CONCLUSION**

26. The Proposal Trustee submits the Seventh Report in support of its application for an Order:
  - a. Approving the reported actions of the Trustee since the Fifth Report, in administering these proceedings in accordance with the Enhanced Powers Order, provided that only the Trustee, in its personal capacity and with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approvals; and
  - b. Authorizing the Trustee to pay dividends to all Unsecured Creditors with Proven Claims in accordance with the distribution provisions of the Proposal, as detailed in the SRD and Dividend Sheet.

All of which is respectfully submitted this 12<sup>th</sup> day of January 2022.

**MNP Ltd.** in its capacity as Proposal Trustee in  
the Division I Proposal of GS E&R Canada Inc.  
and not in its personal or corporate capacity



Per: \_\_\_\_\_  
Victor P. Kroeger CPA, CA, LIT, CIRP, CFE  
Senior Vice President

# EXHIBIT A

District of Alberta  
 Division No. 02 - Calgary  
 Court No. 25-2719774  
 Estate No. 25-2719774

In the matter of the Proposal of  
 GS E&R Canada Inc.  
 Interim Statement of Receipts and Disbursements  
 For the Period September 17, 2021 to January 10, 2022

**RECEIPTS**

Cash on hand - September 17, 2021	\$	1,736,532.39
August 2021 Revenue		444,294.32
Sale of asset - Kia Sportage		19,000.00
PST Collected		-
GST Net		15,592.80
Collection of prepaid expenses		37,930.05
Insurance refund		5,070.00
Miscellaneous refunds		36.50
Interest earned		1,068.53

**TOTAL RECEIPTS** 2,259,524.59

**DISBURSEMENTS**

Trustee fees/disbursements		88,049.20
Operating Expense		43,684.48
Deemed trust claim		25,165.44
Legal fees/disbursements		21,581.51
Other refunds - Crescent Point Energy		13,766.49
Rental expense		3,700.00
Accounting services		5,104.00
Auctioneer commission		395.00
Fees paid to official receiver		153.30
Payroll services re T4's		84.55
Repairs & maintenance		40.00
Bank charges		109.20

**TOTAL DISBURSEMENTS** 201,833.17

**Net Cash Receipts over Cash Disbursements represented by Cash in Bank** \$ 2,057,691.42

Amount available for distribution \$ 2,057,691.42

Levy payable under section 147 of the Act 10,922.42

Unsecured creditors

Proven claims of 209,357.33

Current dividend 104.34% 218,448.44

**Amount retained in the Trust account by the Trustee** \$ 1,839,242.98

District of Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Dated at the city of Calgary in the Province of Alberta, this 11th day of January 2022.

MNP Ltd. - Licensed Insolvency Trustee  
Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

District of Alberta  
 Division No. 02 - Calgary  
 Court No. 25-2719774  
 Estate No. 25-2719774

Schedule 1

**DIVIDEND SHEET**

In the matter of the Proposal of  
 GS E&R Canada Inc.  
 of the city of Calgary, in the Province of Alberta

Date declared: January 21, 2022

	Claim \$	Dividend \$	Total Levy \$	Payment \$	Interim Payment \$	Dividend \$	Current Levy \$	Payment \$
<b>Deemed Trust Claim</b>								
CRA - Tax - Prairies	25,165.44	25,165.44	0.00	25,165.44	25,165.44	0.00	0.00	0.00
<b>Total:</b>	25,165.44	25,165.44	0.00	25,165.44	25,165.44	0.00	0.00	0.00
<b>Unsecured</b>								
Adam Arsenaault	9,800.00	10,225.56	511.28	9,714.28	0.00	10,225.56	511.28	9,714.28
AGAT Laboratories	2,977.70	3,107.00	155.35	2,951.65	0.00	3,107.00	155.35	2,951.65
Baron Oilfield Supply Ltd.	20.54	21.43	1.07	20.36	0.00	21.43	1.07	20.36
BC Ministry of Finance	45,491.96	47,467.40	2,373.37	45,094.03	0.00	47,467.40	2,373.37	45,094.03
Christine Capot-Blanc	9,800.00	10,225.56	511.28	9,714.28	0.00	10,225.56	511.28	9,714.28
Corpro Canada Inc.	10,419.15	10,871.59	543.58	10,328.01	0.00	10,871.59	543.58	10,328.01
CRA - Tax - Prairies	100.00	104.34	5.22	99.12	0.00	104.34	5.22	99.12
Energetic Services Inc	4,735.50	4,941.13	247.06	4,694.07	0.00	4,941.13	247.06	4,694.07
Gasfield Energy Services	2,770.13	2,890.42	144.52	2,745.90	0.00	2,890.42	144.52	2,745.90
Hyewon Lee	5,550.00	5,791.00	289.55	5,501.45	0.00	5,791.00	289.55	5,501.45
Ken Walker	9,800.00	10,225.56	511.28	9,714.28	0.00	10,225.56	511.28	9,714.28
Kevin Davis	8,400.00	8,764.76	438.24	8,326.52	0.00	8,764.76	438.24	8,326.52
Lindsey Wood	2,480.00	2,587.69	129.38	2,458.31	0.00	2,587.69	129.38	2,458.31
Save on Foods Fort Nelson	2,547.25	2,657.86	132.89	2,524.97	0.00	2,657.86	132.89	2,524.97
Secure Energy Services Inc.	588.00	613.53	30.68	582.85	0.00	613.53	30.68	582.85
Sheldon Sandau	76,500.06	79,822.00	3,991.09	75,830.91	0.00	79,822.00	3,991.09	75,830.91
Vision Integrity Engineering Ltd	15,201.38	15,861.48	793.07	15,068.41	0.00	15,861.48	793.07	15,068.41
Wide Sky Disposal (1989) Ltd.	270.00	281.72	14.09	267.63	0.00	281.72	14.09	267.63
Worksafe BC	1,905.66	1,988.41	99.42	1,888.99	0.00	1,988.41	99.42	1,888.99
<b>Total:</b>	209,357.33	218,448.44	10,922.42	207,526.02	0.00	218,448.44	10,922.42	207,526.02

# EXHIBIT B

CANADA  
Province of Alberta  
District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Affidavit of Mailing

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

I, Alyssa Wells Zorgdrager, of the Trustee's office of MNP Ltd., 1500, 640 - 5 Avenue SW, Calgary, AB, T2P 3G4, hereby make oath (or solemnly affirm) and say:

That on the 20th day of September 2021, I did cause to be sent by prepaid ordinary mail to All Proven Creditors of the Above Named Debtor, whose names and addresses appear on the paper writing marked exhibit "A" annexed hereto, a copy of: Notice Requiring Person to Prove Claim(sec 149).



Alyssa Wells Zorgdrager  
Phone: (403) 538-3187  
Fax: (403) 537-8437

SWORN (or SOLEMNLY DECLARED) before me in the city of Calgary in the Province of Alberta, this 6th day of January 2022.



Hajara Thaha, Commissioner of Oaths  
For the Province of Alberta  
Expires October 9, 2024

Account No:

Air Liquide  
101, 3750 - 46 Ave SE  
Calgary AB T2B 0L1

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

BC Ministry of Finance  
PO BOX 9443 STN PROV GOVT  
Victoria BC V8W 9N3

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

BC Ministry of Finance  
PO BOX 9447 STN PROV GOVT  
Victoria BC V8W 9N3

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

BC Oil and Gas Commission  
PO BOX 9331 STN PROV GOVT  
Victoria BC V8W 9N3

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Christine Capot-Blanc  
PO Box 953  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

CRA - Service Canada  
140 Promenade Du Portage Phase IV 2nd Flr.  
Gatineau QC K1A 0J9

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

CRA - Tax - Pacific  
Surrey National Verification and Collection Centre  
9755 King George Blvd  
Surrey BC V3T 5E1

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Cross North Communications Ltd  
PO Box 1083  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Distinction Energy Corp.  
2300, 333 - 7th Ave SW  
Calgary AB T2P 2Z1

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Frazer Myram  
PO Box 3174  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Gasfield Energy Services  
Box 1079  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Gowling WLG (Canada) LLP (formerly Gowling LaFleur Henderson LLP) - Calgary Office  
1600 - 421 7th Ave SW  
Calgary AB T2P 4K9

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Hyewon Lee  
405-3820 Brentwood Rd NW  
Calgary AB T2L 2L5

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

IGA Fort Nelson  
Box 1050  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Ketek Group Inc.  
20204-110 Avenue  
Edmonton AB T5S 1X8

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Kevin Davis  
927 St. David Street  
Nanaimo BC V9S 2H8

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Linde Canada Inc.  
PO Box 2531 STN M  
Calgary AB T2P 0S6

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Lindsey Wood  
RR#1 Mile 308 Box 27  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Matt Parker  
#2 Southridge F  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Northern Metallic Sales (FT. NELSON) Ltd.  
PO Box 987, 4604-49 Ave  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Northern Rockies Regional Municipality  
Bag Service 399  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

NorthRiver Midstream Operations LP  
888 3 ST SW #1400  
Calgary AB T2P 5C5

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Save on Foods Fort Nelson  
PO Box 570, 5104 Airport Road  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Secure Energy Services Inc.  
Brookfield Place, 2300-225 6th Ave SW  
Calgary AB T2P 1N2

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Sheldon Sandau  
226 Hawkville Close NW  
Calgary AB T3G 3N6

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

TD Canada Trust C/O FCT Default Solutions  
PO Box 2514, Station B  
London ON N6A 4G9

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Vision Integrity Engineering Ltd  
Suite 301, 620-12 Avenue SW  
Calgary AB T2R 0H5

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Westcoast Energy Inc. (Enbridge)  
200 - 425 First Street SW  
Calgary AB T2P 3L8

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No:

Wide Sky Disposal (1989) Ltd.  
Box 1570  
Fort Nelson BC V0C 1R0

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

Account No: 855278

Worksafe BC  
PO Box 5350 St Terminal  
Vancouver BC V6B 5L5

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-2719774  
Estate No. 25-2719774

Notice requiring person to prove claim (sec. 149)

In the matter of the of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: March 11th, 2021

Take notice that a final dividend is intended to be declared in the above matter and that if you do not prove your claim on or before the 20th day of October 2021 or within such further time as the Court may allow, we shall proceed to make a final dividend without regard to claims which have not been filed.

Dated at the city of Calgary in the Province of Alberta, this 20th day of September 2021.

MNP Ltd. - Licensed Insolvency Trustee

Per:



---

Victor Kroeger - Licensed Insolvency Trustee  
1500, 640 - 5 Avenue SW  
Calgary AB T2P 3G4  
Phone: (403) 538-3187 Fax: (403) 537-8437

# EXHIBIT C

**MNP Ltd.****Claims Register**

In the matter of the Proposal of  
GS E&R Canada Inc.  
of the city of Calgary, in the Province of Alberta

Insolvency Date: 11-Mar-2021  
Estate Number: 25-2719774

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
<b>Unsecured creditors</b>						
1. Adam Arsenault	Yes	Admitted			9,800.00	9,800.00
2. AGAT Laboratories	Yes	Admitted		2,977.70	2,977.70	2,977.70
3. Air Liquide	No	Not proved		50.72		
4. Baron Oilfield Supply Ltd.	Yes	Admitted		20.54	20.54	20.54
5. BC Ministry of Finance	Yes	Admitted		8,281.52	45,491.96	45,491.96
6. BC Ministry of Finance	No	Not proved		1.00		
7. BC Oil and Gas Commission	No	Not proved		4,748,309.29		
8. Christine Capot-Blanc	Yes	Admitted			9,800.00	9,800.00
9. Corrpro Canada Inc.	Yes	Admitted		10,419.15	10,419.15	10,419.15
10. CRA - Service Canada	No	Not proved		1.00		
11. CRA - Tax - Prairies	Yes	Admitted		1.00	100.00	100.00
12. Cross North Communications Ltd	No	Not proved		288.31		
13. Distinction Energy Corp.	No	Not proved		236.43		
14. Energetic Services Inc	Yes	Admitted		4,735.50	4,735.50	4,735.50
15. Frazer Myram	Yes	Disallowed			9,940.00	
16. Gasfield Energy Services	Yes	Admitted		4,840.08	2,770.13	2,770.13
17. Gowling WLG (Canada) LLP (formerly Gowling LaFleur Henderson LLP) - Calgary Office	No	Not proved		2,152.46		
18. Hyewon Lee	Yes	Admitted			5,550.00	5,550.00
19. IGA Fort Nelson	No	Not proved		926.37		
20. Ken Walker	Yes	Admitted			9,800.00	9,800.00
21. Ketek Group Inc.	No	Not proved		851.20		
22. Kevin Davis	Yes	Admitted			8,400.00	8,400.00
23. Linde Canada Inc.	No	Not proved		64.75		
24. Lindsey Wood	Yes	Admitted			2,480.00	2,480.00
25. Ministry of Finance - PST - British Columbia	No	Not proved		37,387.77		
26. Northern Metallic Sales (FT. NELSON) Ltd.	No	Not proved		475.44		
27. Northern Rockies Regional Municipality	No	Not proved		440,955.38		

## Claims Register for GS E&R Canada Inc. - Concluded

Insolvency Date: 11-Mar-2021  
Estate Number: 25-2719774

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
28. Save on Foods Fort Nelson	Yes	Admitted		2,547.25	2,547.25	2,547.25
29. Secure Energy Services Inc.	Yes	Admitted		588.00	588.00	588.00
30. Sheldon Sandau	Yes	Admitted			76,500.06	76,500.06
31. Vision Integrity Engineering Ltd	Yes	Admitted		15,201.38	15,201.38	15,201.38
32. Westcoast Energy Inc. (Enbridge)	No	Not proved		2,498.20		
33. Wide Sky Disposal (1989) Ltd.	Yes	Admitted		280.00	270.00	270.00
34. Worksafe BC	Yes	Admitted		1,905.66	1,905.66	1,905.66
<b>Total : Unsecured creditors</b>				5,285,996.10	219,297.33	209,357.33
 <b>Deemed Trust Claim</b>						
1. CRA - Tax - Prairies	Yes	Admitted			25,165.44	
<b>Total : Deemed Trust Claim</b>					25,165.44	
<b>Grand Total:</b>				5,285,996.10	244,462.77	209,357.33