



COURT FILE NUMBERS B201-719744
25-2719774

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

MATTERS IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, R.S.A. 2000, c. B-9

IN THE MATTER OF THE *JUDICATURE ACT*, R.S.A. 2000 c. J-2

IN THE MATTER OF GS E&R CANADA INC.

APPLICANT(S) GS E&R CORPORATION and GS E&R CANADA INC.

DOCUMENT **AFFIDAVIT OF SERVICE**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT **STIKEMAN ELLIOTT LLP**
4300 Bankers Hall West
888 – 3rd Street S.W.
T2P 5C5

Solicitor: Karen Fellowes, K.C.
Phone Number: (403) 724-9469
Email: kfellowes@stikeman.com
Fax Number: (403) 266-9034
File No.: 148767.1001

Counsel for the Applicants, GS E&R Corporation and GS E&R Canada Inc.

AFFIDAVIT OF SUNSHINE TAYLOR

Sworn on March 29, 2023

I, SUNSHINE TAYLOR, of Calgary, Alberta, SWEAR AND SAY THAT:

1. I am a legal assistant at Stikeman Elliott LLP ("**Stikeman Elliott**"), counsel for the Applicants, GS E&R Corporation and GS E&R Canada Inc. (collectively, "**GS E&R**"), and have knowledge of Stikeman Elliott's file with respect to Alberta Court of King's Bench Action No. B201-71974 / 25-2719774.
2. As such, I have personal knowledge of the facts and matters herein deposed to, except where stated to be based on information and belief, and where so stated, I believe the same to be true.
3. On March 23, 2023, Zandrhea de Guzman, a legal assistant at Stikeman Elliott, served an unfiled copy of the Application of GS E&R (the "**Application**"), Affidavit of Alex (Hyunsoo) Yoon sworn March 23, 2023, and a copy of the draft Order attached as Appendix A to the Application (hereinafter referred to as the "**Application Documents**") via email on the parties with addresses

shown on the service list (the "**Service List**"), attached hereto and marked as Exhibit "**A**". Attached hereto and marked as Exhibit "**B**" is confirmation of service of the unfiled Application Documents to the recipients on the Service List.

4. On March 23, 2023, Zandrhea de Guzman, a legal assistant at Stikeman Elliott, served an unfiled hard copy of the Application Documents by courier to the Canada Revenue Agency to the address listed on the Service List. Attached hereto and marked as Exhibit "**C**" is a copy of the tracking and delivery documents serving the unfiled Application Documents.
5. On March 24, 2023, Zandrhea de Guzman, a legal assistant at Stikeman Elliott, served a filed copy of the Application Documents via email on the parties with addresses shown on the Service List. Attached hereto and marked as Exhibit "**D**" is confirmation of service of the filed Application Documents to the recipients on the Service List.
6. On March 27, 2023, Zandrhea de Guzman, a legal assistant at Stikeman Elliott, served a filed hard copy of the Application Documents by courier to the Canada Revenue Agency to the address listed on the Service List. Attached hereto and marked as Exhibit "**E**" is a copy of the tracking and delivery documents serving the filed Application Documents.

SWORN before me this 29th day of March, 2023.



A Commissioner of Oaths in and for the Province of Alberta

MELISSA JORDAN

A Commissioner for Oaths in and for Alberta.
My Commission expires November 22, 2024


Sunshine Taylor

This is **Exhibit "A"** referred to in the Affidavit of Sunshine Taylor sworn before me this 29th day of March, 2023.

A handwritten signature in blue ink that reads "M. Jordan". The signature is written in a cursive style with a small blue dot above the letter "i" in "Jordan".

Commissioner for Oaths in and for the
Province of Alberta

MELISSA JORDAN
A Commissioner for Oaths in and for Alberta.
My Commission expires November 22, 2024

SERVICE LIST
(as of March 23, 2023)

Party	Delivery
Office of the Superintendent of Bankruptcy Canada Suite, 478 Harry Hays Building 220 - 4th Avenue SE Calgary, AB T2G 4X3 Attention: Legal Department	By email: osbservice-bsfbservice@ised-isde.gc.ca
Surrey National Verification and Collection Centre Canada Revenue Agency 9755 King George Boulevard Surrey, BC V3T 5E1	By Courier
MNP Ltd. Suite 1500, 640 – 5 Avenue SW Calgary, AB T2P 3G4	By Email: Vic Kroeger Victor.Kroeger@mnp.ca Alexis Teasdale ateasdale@lawsonlundell.com Noor Mann nmann@lawsonlundell.com
Stikeman Elliott LLP 4300 Bankers Hall West 888 – 3 rd Street SW Calgary, AB T2P 5C5	By Email: Keith Chatwin kchatwin@stikeman.com

This is **Exhibit "B"** referred to in the Affidavit of Sunshine Taylor sworn before me this 29th day of March, 2023.

A handwritten signature in blue ink that reads "M. Jordan".

Commissioner for Oaths in and for the
Province of Alberta

MELISSA JORDAN
A Commissioner for Oaths in and for Alberta.
My Commission expires November 22, 2024

Sunshine Taylor

From: Zandrhea de Guzman
Sent: Thursday, March 23, 2023 10:49 AM
To: osbservice-bsfbservice@ised-isde.gc.ca
Cc: Natasha Doelman; Karen Fellowes
Subject: File Nos. B201-719774 and 25-2719774 | ITMO GS&R Canada Inc. | Our File: 148767.1001

Attachments: Service List (as of March 23_ 2023)(117021125.1).pdf; 2023 03 23 LT Service List Enclosing UNFILED Application Affidavit and Order(117020831.2).pdf; Affidavit of A. Yoon re Distribution of Remaining Assets sworn March 23, 2023 with exhibits.pdf; Application re Distribution of Remaining Assets to SE(115837054.11) With Exhibit.pdf; Order re Distribution of Remaining Assets to SE(115838058.11) - Including Exhibits.pdf

Hello,

Please see attached correspondence from Karen Fellowes, K.C.

Kind regards,
Zandrhea de Guzman
Legal Administrative Assistant
for Karen Fellowes, K.C., Jakub Maslowski,
Natasha Doelman, Lynda Rogers and Archer Bell
Direct: +1 403 781 9177
Email: zdeguzman@stikeman.com

Stikeman Elliott

Stikeman Elliott LLP
Barristers & Solicitors
4300 Bankers Hall West
888 - 3rd Street S.W.
Calgary, AB Canada T2P 5C5

Main: 403 266 9000
Fax: 403 266 9034
www.stikeman.com

Karen Fellowes, K.C.
Direct: (403) 724-9469
kfellowes@stikeman.com

March 23, 2023
File No.: 148767-1001

As per Service List

Dear Sir / Madam:

**Re: ITMO GS E&R Canada Inc.
Court File No.: B201-719774 / 25-2719774**

Please find attached for service upon you unfiled copies of the Application for Distribution of Remaining Assets, Affidavit of Alex (Hyunsoo) Yoon, sworn March 23, 2023 and draft Order.

We are in the process of filing the documents with the Court and will provide you with proof of filing in due course.

The Webex link for the application is attached to this letter as Schedule "A" for the appearance before Justice Little at 11:00 am on Monday, March 29, 2023.

Please do not hesitate to contact us with any questions.

Yours truly,

STIKEMAN ELLIOTT LLP



Karen Fellowes, K.C.

KF/zd

Schedule "A"

Virtual Courtroom 86 has been assigned for the above noted matter:

Virtual Courtroom Link:

<https://albertacourts.webex.com/meet/virtual.courtroom86>

Instructions for Connecting to the Meeting

1. Click on the link above or open up Chrome or Firefox and cut and paste it into your browser address bar.
2. If you do not have the Cisco Webex application already installed on your device, the site will have a button to install it. Follow installation instructions. Enter your full name and email address when prompted
3. Click on the **Open Cisco Webex Meeting**.
4. You will see a preview screen. Click on **Join Meeting**.

Key considerations for those attending:

1. Please connect to the courtroom **15 minutes prior** to the start of the hearing.
2. Please ensure that your microphone is muted and remains muted for the duration of the proceeding, unless you are speaking. Ensure that you state your name each time you speak.
3. If bandwidth becomes an issue, some participants may be asked to turn off their video and participate by audio only.
5. **Note: Recording or rebroadcasting of the video is prohibited.**
6. **Note: It is highly recommended you use headphones with a microphone or a headset when using Webex. This prevents feedback.**

If you are a non-lawyer attending this hearing remotely, **you must** complete the undertaking located here: <https://www.albertacourts.ca/qb/resources/announcements/undertaking-and-agreement-for-non-lawyers>

For more information relating to Webex protocols and procedures, please visit: <https://www.albertacourts.ca/qb/court-operations-schedules/webex-remote-hearings-protocol>

You can also join the meeting via the "Cisco Webex Meetings" App on your smartphone/tablet or other smart device. You can download this via the App marketplace and join via the link provided above.

Sunshine Taylor

From: Zandrhea de Guzman
Sent: Thursday, March 23, 2023 10:53 AM
To: victor.kroeger@mnp.ca; Alexis Teasdale ; nmann@lawsonlundell.com
Cc: Karen Fellowes; Natasha Doelman
Subject: ITMO GS E&R Canada Inc. Court File Nos. B201-719774 and 25-2719774 | Our File:
Attachments: Application re Distribution of Remaining Assets to SE(115837054.11) With Exhibit.pdf; Order re Distribution of Remaining Assets to SE(115838058.11) - Including Exhibits.pdf; Service List (as of March 23_ 2023)(117021125.1).pdf; 2023 03 23 LT Service List Enclosing UNFILED Application Affidavit and Order(117020831.2).pdf; Affidavit of A. Yoon re Distribution of Remaining Assets sworn March 23, 2023 with exhibits.pdf

Hello,

Please see attached correspondence from Karen Fellowes, K.C.

Kind regards,
Zandrhea de Guzman
Legal Administrative Assistant
for Karen Fellowes, K.C., Jakub Maslowski,
Natasha Doelman, Lynda Rogers and Archer Bell
Direct: +1 403 781 9177
Email: zdeguzman@stikeman.com

Stikeman Elliott

Stikeman Elliott LLP
Barristers & Solicitors
4300 Bankers Hall West
888 - 3rd Street S.W.
Calgary, AB Canada T2P 5C5

Main: 403 266 9000
Fax: 403 266 9034
www.stikeman.com

Karen Fellowes, K.C.
Direct: (403) 724-9469
kfellowes@stikeman.com

March 23, 2023
File No.: 148767-1001

As per Service List

Dear Sir / Madam:

**Re: ITMO GS E&R Canada Inc.
Court File No.: B201-719774 / 25-2719774**

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Please do not hesitate to contact us with any questions.

Yours truly,

STIKEMAN ELLIOTT LLP



Karen Fellowes, K.C.

KF/zd

Schedule "A"

Virtual Courtroom 86 has been assigned for the above noted matter:

Virtual Courtroom Link:

<https://albertacourts.webex.com/meet/virtual.courtroom86>

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2. If you do not have the Cisco Webex application already installed on your device, the site will have a button to install it. Follow installation instructions. Enter your full name and email address when prompted
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1. Please connect to the courtroom **15 minutes prior** to the start of the hearing.
2. Please ensure that your microphone is muted and remains muted for the duration of the proceeding, unless you are speaking. Ensure that you state your name each time you speak.
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5. **Note: Recording or rebroadcasting of the video is prohibited.**
6. **Note: It is highly recommended you use headphones with a microphone or a headset when using Webex. This prevents feedback.**

If you are a non-lawyer attending this hearing remotely, **you must** complete the undertaking located here: <https://www.albertacourts.ca/qb/resources/announcements/undertaking-and-agreement-for-non-lawyers>

For more information relating to Webex protocols and procedures, please visit: <https://www.albertacourts.ca/qb/court-operations-schedules/webex-remote-hearings-protocol>

You can also join the meeting via the "Cisco Webex Meetings" App on your smartphone/tablet or other smart device. You can download this via the App marketplace and join via the link provided above.

This is **Exhibit "C"** referred to in the Affidavit of Sunshine Taylor sworn before me this 29th day of March, 2023.

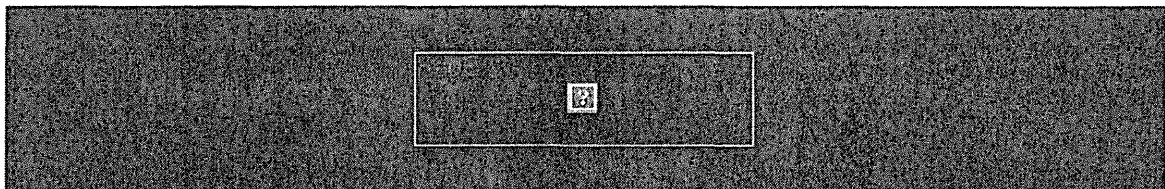


Commissioner for Oaths in and for the
Province of Alberta

MELISSA JORDAN

A Commissioner for Oaths in and for Alberta.
My Commission expires November 22, 2024

From: TrackingUpdates@fedex.com <TrackingUpdates@fedex.com>
Sent: Friday, March 24, 2023 2:54 PM
To: Richard Tanedo <RTanedo@stikeman.com>
Subject: FedEx Shipment 771646785009: Your package has been delivered



Hi. Your package was
delivered Friday, 03/24/2023
at 13:44.



Delivered to 9755 KING GEORGE BLVD, SURREY, BC V3T5E1
Received by E.ELAINE

OBTAIN PROOF OF DELIVERY

TRACKING NUMBER 771646785009

FROM Stikeman Elliott LLP
888 - 3rd Street SW
4300 Bankers Hall West
Calgary, AB, CA, T2P5C5

TO Surrey National Verification & Col
Canada Revenue Agency
9755 King George Boulevard
SURREY, BC, CA, V3T5E1

REFERENCE 148767-1001 Fellowes

SHIPPER REFERENCE 148767-1001 Fellowes

SHIP DATE Thu 3/23/2023 04:22 PM

DELIVERED TO Shipping/Receiving

PACKAGING TYPE FedEx Pak

ORIGIN Calgary, AB, CA, T2P5C5

DESTINATION SURREY, BC, CA, V3T5E1

NUMBER OF PIECES 1

TOTAL SHIPMENT WEIGHT 2.00 LB

SERVICE TYPE P-1

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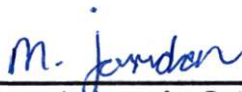
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Thank you for your business.

This is **Exhibit "D"** referred to in the Affidavit of Sunshine Taylor sworn before me this 29th day of March, 2023.

A handwritten signature in blue ink that reads "M. Jordan".

Commissioner for Oaths in and for the
Province of Alberta

MELISSA JORDAN
A Commissioner for Oaths in and for Alberta.
My Commission expires November 22, 2024

Sunshine Taylor

From: Zandrhea de Guzman
Sent: Friday, March 24, 2023 1:40 PM
To: victor.kroeger@mnp.ca; Alexis Teasdale ; nmann@lawsonlundell.com
Cc: Karen Fellowes; Natasha Doelman
Subject: RE: ITMO GS E&R Canada Inc. Court File Nos. B201-719774 and 25-2719774 | Our File:
Attachments: 2023 03 24 Application re Distribution of Remaining Assets, filed(117028809.1).pdf;
2023 03 24 Affidavit of Alex Yoon in support of Distribution of Remaining Assets,
filed(117028808.1).pdf

Good afternoon,

Further to Karen Fellowes' correspondence of yesterday's date, please see attached filed copies of the Application materials.

Kind regards,
Zandrhea de Guzman
Legal Administrative Assistant
for Karen Fellowes, K.C., Jakub Maslowski,
Natasha Doelman, Lynda Rogers and Archer Bell
Direct: +1 403 781 9177
Email: zdeguzman@stikeman.com

From: Zandrhea de Guzman
Sent: Thursday, March 23, 2023 10:53 AM
To: victor.kroeger@mnp.ca; Alexis Teasdale <ateasdale@lawsonlundell.com>; nmann@lawsonlundell.com
Cc: Karen Fellowes <KFellowes@stikeman.com>; Natasha Doelman <NDoelman@stikeman.com>
Subject: ITMO GS E&R Canada Inc. Court File Nos. B201-719774 and 25-2719774 | Our File:

Hello,

Please see attached correspondence from Karen Fellowes, K.C.

Kind regards,
Zandrhea de Guzman
Legal Administrative Assistant
for Karen Fellowes, K.C., Jakub Maslowski,
Natasha Doelman, Lynda Rogers and Archer Bell
Direct: +1 403 781 9177
Email: zdeguzman@stikeman.com

Sunshine Taylor

From: Zandrhea de Guzman
Sent: Friday, March 24, 2023 1:41 PM
To: osbservice-bsfservice@ised-isde.gc.ca
Cc: Natasha Doelman; Karen Fellowes
Subject: RE: File Nos. B201-719774 and 25-2719774 | ITMO GS&R Canada Inc. | Our File: 148767.1001
Attachments: 2023 03 24 Application re Distribution of Remaining Assets, filed(117028809.1).pdf; 2023 03 24 Affidavit of Alex Yoon in support of Distribution of Remaining Assets, filed(117028808.1).pdf

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Kind regards,
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Legal Administrative Assistant
for Karen Fellowes, K.C., Jakub Maslowski,
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Direct: +1 403 781 9177
Email: zdeguzman@stikeman.com

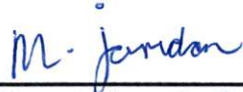
From: Zandrhea de Guzman
Sent: Thursday, March 23, 2023 10:49 AM
To: osbservice-bsfservice@ised-isde.gc.ca
Cc: Natasha Doelman <NDoelman@stikeman.com>; Karen Fellowes <KFellowes@stikeman.com>
Subject: File Nos. B201-719774 and 25-2719774 | ITMO GS&R Canada Inc. | Our File: 148767.1001

Hello,

Please see attached correspondence from Karen Fellowes, K.C.

Kind regards,
Zandrhea de Guzman
Legal Administrative Assistant
for Karen Fellowes, K.C., Jakub Maslowski,
Natasha Doelman, Lynda Rogers and Archer Bell
Direct: +1 403 781 9177
Email: zdeguzman@stikeman.com

This is **Exhibit "E"** referred to in the Affidavit of Sunshine Taylor sworn before me this 29th day of March, 2023.

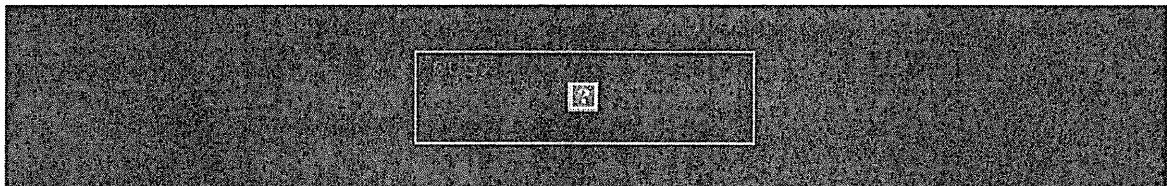


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Province of Alberta

MELISSA JORDAN

A Commissioner for Oaths in and for Alberta.
My Commission expires November 22, 2024

From: TrackingUpdates@fedex.com <TrackingUpdates@fedex.com>
Sent: Tuesday, March 28, 2023 2:39 PM
To: Richard Tanedo <RTanedo@stikeman.com>
Subject: FedEx Shipment 771674468453: Your package has been delivered



Hi. Your package was
delivered Tuesday,
03/28/2023 at 13:33.



Delivered to 9755 KING GEORGE BLVD, SURREY, BC V3T5E1
Received by E.ELAINE

OBTAIN PROOF OF DELIVERY

TRACKING NUMBER	<u>771674468453</u>
FROM	Stikeman Elliott LLP 888 - 3rd Street SW 4300 Bankers Hall West Calgary, AB, CA, T2P5C5
TO	Canada Revenue Agency Surrey National Verification Collec 9755 King George Blvd. SURREY, BC, CA, V3T5E1
REFERENCE	148767-1001 Fellowes
SHIPPER REFERENCE	148767-1001 Fellowes
SHIP DATE	Mon 3/27/2023 03:46 PM
DELIVERED TO	Shipping/Receiving
PACKAGING TYPE	FedEx Pak
ORIGIN	Calgary, AB, CA, T2P5C5
DESTINATION	SURREY, BC, CA, V3T5E1
SPECIAL HANDLING	Deliver Weekday
NUMBER OF PIECES	1
TOTAL SHIPMENT WEIGHT	2.00 LB
SERVICE TYPE	FedEx Priority Overnight

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Thank you for your business.