

C40076



COURT FILE NUMBER B201 719774
25-2719774

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY COM
March 29, 2023

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

APPLICANTS MNP LTD., IN ITS CAPACITY AS TRUSTEE UNDER THE
DIVISION I PROPOSAL OF GS E&R CANADA INC., AND
NOT IN ITS PERSONAL CAPACITY

DOCUMENT **AFFIDAVIT**



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTIES FILING THIS DOCUMENT

LAWSON LUNDELL LLP
Barristers and Solicitors
Suite 1100, 225 – 6 Avenue SW
Calgary, AB T2P 1N2
Attention: Alexis Teasdale
Telephone: (403) 218-7564
Fax: (403) 269-9494
Email: ateasdale@lawsonlundell.com
File No.: 38143-154610

AFFIDAVIT OF ALEXIS TEASDALE

Affirmed on March 23, 2023

I, Alexis Teasdale, of Calgary, Alberta, SOLEMNLY AFFIRM AND DECLARE THAT:

1. I am a Partner with the law firm of Lawson Lundell LLP ("**Lawson**"), solicitors for MNP Ltd., in its capacity as trustee under the notice of intention to make a proposal (the "**NOI**") and the subsequent Division I proposal (in such capacity, the "**Trustee**") of GS E&R Canada Inc. ("**E&R Canada**") and as such have personal knowledge of the facts and matters herein deposed to by me, except where stated to be made upon information and belief in which case I believe such facts and matters to be true.
2. I am authorized by Lawson to swear this Affidavit in support of the approval of their accounts referred to herein.
3. In summary, E&R Canada's proceedings under its NOI and Division I proposal involved negotiating and completing a sale of substantially all of E&R Canada's assets and property

to a third party purchaser, formulating and presenting a proposal to E&R Canada's creditors, which was subsequently completed. Simultaneously with approval of the sale of E&R Canada's assets, E&R Canada obtained an order (the "**Enhanced Powers Order**") enhancing the Trustee's powers to, among other things, allow it to wind-up E&R Canada. Following the completion of E&R Canada's proposal, the Trustee applied to this Honourable Court for an order authorizing the distribution of funds to E&R Canada's creditors, and subsequently completed that distribution. After the distribution of funds, the Trustee has been engaged in steps to wind-up E&R Canada, pursuant to the Enhanced Powers Order. Lawson assisted the Trustee throughout this process.

4. Each account details the amount of time spent by the timekeeper on the activities noted therein. They were rendered based upon the time spent and billed at the timekeeper's standard hourly rate. The particulars are set out in each account.
5. The Trustee provided instructions to Lawson to supply certain legal services which are more particularly set out in the following Statements of Account, redacted true copies of which are attached hereto collectively as **Exhibit "A"**:


Date	Invoice No.	Fees	Hours	Disbursements	GST	Total
3/4/2021	1119821	2,875.00	5.00	1.80	143.84	3,020.64
4/9/2021	1120186	10,880.00	24.60	1,075.65	597.78	12,553.43
6/4/2021	1121056	5,220.00	8.70	311.92	268.20	5,800.12
7/12/2021	1121459	3,960.00	6.60	19.10	198.86	4,177.96
7/31/2021	1121579	5,617.00	9.70	184.28	289.26	6,090.54
8/17/2021	1121816	8,400.00	14.00	143.02	427.15	8,970.17
8/31/2021	1121863	1,260.00	2.10	49.03	65.45	1,374.48
10/6/2021	1122187	8,739.50	15.40	661.20	469.69	9,870.39
11/5/2021	1122796	4,005.00	6.80	47.90	200.90	4,253.80
12/9/2021	1123232	7,876.00	17.60	251.91	406.05	8,533.96
12/31/2021	1123695	7,790.00	14.60	640.15	414.51	8,844.66
2/8/2022	1123980	22,948.00	37.20	512.60	1,173.03	24,633.63
3/7/2022	1124214	317.50	0.50	243.85	20.07	581.42
4/5/2022	1124516	1,423.00	2.30	25.94	72.45	1,521.39
5/6/2022	1124923	1,893.50	3.10	1.20	94.74	1,989.44
7/5/2022	1126075	3,728.50	5.90	1.20	186.49	3,916.19
9/12/2022	1126756	10,672.00	20.10	0.00	533.60	11,205.60

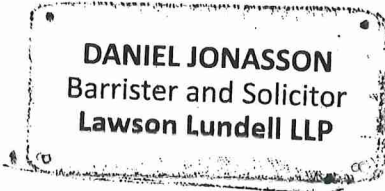
10/14/2022	1200792	1,275.00	1.90	3.00	63.90	1,341.90
3/14/2023	1220768	15,740.50	24.50	9.30	787.49	16,537.29
Totals		\$124,620.50	220.6	\$4,183.05	\$6,413.46	\$135,217.01

6. Lawson was retained by the Trustee to provide general advice and guidance in relation to the matters described in paragraph 3 of this Affidavit.
7. In the course of providing the services described in the Statements of Account, time and disbursements were expended by Lawson Lundell LLP and billed as set out therein.
8. This Affidavit is affirmed in connection with the Trustee’s application for approval of its fees and disbursements, including legal fees incurred fees in the amount of **\$124,620.50** together with disbursements in the amount of **\$4,183.05**, and GST in the amount of **\$6,413.46**, for a total of **\$135,217.01**.

AFFIRMED BEFORE ME at the City of)
 Calgary, in the Province of Alberta, this 23rd)
 day of March, 2023:)
)

Daniel Jonasson)
 A Commissioner of Oaths in and for)
 The Province of Alberta)
)
)

)
 Alexis Teasdale)



This is **Exhibit "A"** to the Affidavit of **Alexis Teasdale** affirmed before me at the City of Calgary, in the Province of Alberta, this 23rd day of March, 2023.



A Commissioner for Oaths in and for
the Province of Alberta

DANIEL JONASSON
Barrister and Solicitor
Lawson Lundell LLP



Suite 1100, 225 - 6th Avenue S.W.
Brookfield Place
Calgary, Alberta
Canada T2P1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 12/9/2021
Invoice No.: 1123232
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including November 30, 2021, as per attached detail.

Total Professional Fees	\$	7,876.00
Total Taxable Disbursements and Other Charges	\$	244.91
Total Exempt Disbursements and Other Charges	\$	7.00
Total GST	\$	406.05
Current Invoice Due	\$	<u>8,533.96</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

The contents of this invoice may be subject to solicitor-client privilege. Disclosure of a privileged document to a third party could constitute a waiver of privilege. We recommend that prior to voluntarily sharing the contents of this invoice or providing a copy of it to a tax auditor or other person, that you seek legal advice.

PAYMENT IS DUE UPON RECEIPT OF INVOICE
INTEREST ON OVERDUE ACCOUNTS WILL BE CHARGED 12% PER ANNUM
GST #R115124141

Lawson Lundell LLP is a British Columbia Limited Liability Partnership

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 12/9/2021
Invoice No.: 1123232
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including November 30, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
11/1/21	AET	Review draft monthly report of GS E&R Canada Inc. and prepare revisions to same; email to J. Shellon;	0.40	240.00
11/5/21	AET	Review and respond to emails [REDACTED] regarding [REDACTED] internal correspondence with J. Boyle; prepare correspondence to Commercial Coordinator and Justices Horner and Nielsen;	0.70	420.00
11/5/21	JB1	Review independent contractor agreement and emails [REDACTED] regarding F. Myram; email to A. Teasdale regarding contractor status of F. Myram;	0.50	175.00
11/5/21	NKP	Obtain due diligence search;	0.10	21.50
11/6/21	AET	Review email from Jim Boyle regarding claim of independent contractor and prepare email [REDACTED];	0.20	120.00
11/8/21	AET	Review email from B. Dufault and respond to same; review and revise draft confirming letter; prepare email to Noor Mann with instructions for drafting Application re Bench Creek; prepare draft Affidavit of Sheldon Sandau and emails to [REDACTED] regarding [REDACTED];	0.60	360.00
11/8/21	NSM	Emails with Alexis Teasdale regarding Application;	0.20	62.00
11/8/21	NSM	Emails with Alexis Teasdale regarding Application; review demand letters; review pleadings; review APA;	0.80	248.00
11/9/21	NSM	Begin drafting Application;	1.80	310.00
11/11/21	AET	Prepare for and attend call [REDACTED];	0.70	420.00
11/12/21	NKP	Perform due diligence search;	0.10	21.50
11/12/21	NSM	Continue drafting application;	1.00	155.00

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Date	Timekeeper	Description	Hours	Amount
11/15/21	AET	Review and revise draft mid-month report to GS E&R Corporation; prepare email [REDACTED];	0.20	120.00
11/15/21	NSM	Continue drafting Application;	2.00	310.00
11/16/21	NSM	Revise Notice of Application and Order; emails to Alexis Teasdale regarding same;	0.30	93.00
11/18/21	AET	Review and revise draft Affidavit of S. Sandau; exchange emails [REDACTED];	0.70	420.00
11/19/21	AET	Review and revise draft Notice of Disallowance; prepare email [REDACTED]	2.60	1,560.00
11/20/21	AET	Exchange emails [REDACTED]; revise Sandau Affidavit to be commissioned by way of video technology;	0.40	240.00
11/22/21	AET	Exchange emails [REDACTED]; revise Sandau Affidavit; prepare rider to Sixth Report; revise draft Notice of Application and forms of order; prepare service letters and service instructions to Vanessa Gacusana; exchange emails with S. Sandau; review emails [REDACTED] attend to service of materials; exchange emails with K. Fellowes;	1.60	960.00
11/24/21	AET	Review email from S. Sandau; revise draft Affidavit;	0.40	240.00
11/25/21	AET	Teams meeting with S. Sandau; commission and compile Affidavit of S. Sandau; exchange emails [REDACTED]	0.60	360.00
11/26/21	AET	Send Notice of Restricted Court Access hearing arrange for preparation of Affidavit of Service; voicemail to B. Bidyk; telephone calls with B. Bidyk; exchange emails with B. Bidyk; prepare emails [REDACTED] telephone call [REDACTED]	0.40	240.00
11/29/21	AET	Review email from B. Bidyk; exchange emails [REDACTED] exchange emails [REDACTED] prepare letter to Justice Little and email to service list; review emails from YES Energy Source and Bench Creek regarding notices of assignment in relation to conveyance of assets; review and revise draft semi-monthly report to GS E&R Corporation;	1.20	720.00
11/30/21	AET	Review final draft report on activities to GS E&R Corporation;	0.10	60.00
			17.60	7,876.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	10.80	hrs at	600.00	/hr	6,480.00
JIM BOYLE	JB1	0.50	hrs at	350.00	/hr	175.00
NOOR MANN	NSM	1.30	hrs at	310.00	/hr	403.00
NARINDER PARMAR	NKP	0.20	hrs at	215.00	/hr	43.00

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Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
NOOR MANN	NSM	1.80	hrs at	172.22	/hr	310.00
NOOR MANN	NSM	3.00	hrs at	155.00	/hr	465.00
Total Professional Fees						\$ 7,876.00

Taxable Other Charges

Photocopies						\$ 177.30
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Non-Taxable Disbursements

Alberta Online Services						\$ 7.00
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Taxable Disbursements

Courier Services						\$ 59.11
BC Online						\$ 7.00
BC Online Service Charge						\$ 1.50

Fees						\$ 7,876.00
Disbursements and Other Charges						\$ 251.91
Total GST						\$ 406.05
CURRENT INVOICE DUE						\$ <u>8,533.96</u>

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Suite 1100, 225 - 6th Avenue S.W.
Brookfield Place
Calgary, Alberta
Canada T2P 1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 12/9/2021
Invoice No.: 1123232
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through November 30, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1123232

Total Professional Fees	\$	7,876.00
Total Taxable Disbursements and Other Charges	\$	244.91
Total Exempt Disbursements and Other Charges	\$	7.00
Total GST	\$	406.05
Total Amount Due	\$	<u>8,533.96</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email.	
Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

THIS INVOICE IS PAYABLE UPON RECEIPT.

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE.



Suite 1100, 225 - 6th Avenue S.W.
Brookfield Place
Calgary, Alberta
Canada T2P1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5 AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 3/4/2021
Invoice No.: 1119821
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including February 28, 2021, as per attached detail.

Total Professional Fees	\$	2,875.00
Total Taxable Disbursements and Other Charges	\$	1.80
Total GST	\$	143.84
Current Invoice Due	\$	<u>3,020.64</u>

This is our account.

Lawson Lundell LLP

Per: 

Alexis Teasdale

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GST #R115124141

Lawson Lundell LLP is a British Columbia Limited Liability Partnership

MNP LTD.
 1500, 640 - 5 AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 3/4/2021
 Invoice No.: 1119821
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including February 28, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
11/17/20	WLR	Telephone conference [REDACTED]	0.50	295.00
11/17/20	AET	Telephone call [REDACTED]	0.30	135.00
12/21/20	AET	Attend telephone call with V. Kroeger, K. Fellowes, K. Chatwin, J. Ho, and H. Lee regarding timeline for NOI filing and considerations;	0.50	225.00
2/11/21	AET	Telephone call [REDACTED]	0.20	120.00
2/12/21	AET	Draft email for V. Kroeger to send to GS E&R;	0.40	240.00
2/13/21	AET	Continue to draft and finalize email for V. Kroeger to send to GS E&R;	1.40	840.00
2/22/21	AET	Review emails between J. Kim and V. Kroeger; review and revise draft email prepared by V. Kroeger; email [REDACTED]	0.20	120.00
2/24/21	AET	Review emails from GS E&R representative and K. Fellowes; prepare emails to V. Kroeger and K. Fellowes; telephone call with V. Kroeger and K. Fellowes; prepare information letter and letter of acknowledgment;	1.50	900.00
			5.00	2,875.00

Taxable Other Charges

Photocopies	\$	1.80
Fees	\$	2,875.00
Disbursements and Other Charges	\$	1.80
Total GST	\$	143.84
CURRENT INVOICE DUE	\$	<u>3,020.64</u>

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T: 403.269.6900

MNP LTD.
1500, 640 - 5 AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 3/4/2021
Invoice No.: 1119821
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through February 28, 2021.

File No.:	038143-154610		
Matter Reference:	NOI PROCEEDINGS OF GS E&R CANADA INC.		
Contact:	Alexis Teasdale		
Invoice:	1119821		
Total Professional Fees		\$	2,875.00
Total Taxable Disbursements and Other Charges		\$	1.80
Total GST		\$	143.84
Total Amount Due		\$	<u>3,020.64</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBC CATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6 th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email. Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

THIS INVOICE IS PAYABLE UPON RECEIPT.

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE.



Suite 1100, 225 - 6th Avenue S.W.
Brookfield Place
Calgary, Alberta
Canada T2P1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5 AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 4/9/2021
Invoice No.: 1120186
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including March 31, 2021, as per attached detail.

Total Professional Fees	\$	12,585.00
Less Fee Discount	\$	(1,705.00)
Total Fees After Discount	\$	<u>10,880.00</u>
Total Taxable Disbursements and Other Charges	\$	1,075.65
Total GST	\$	597.78
Current Invoice Due	\$	<u><u>12,553.43</u></u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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GST #R115124141

Lawson Lundell LLP is a British Columbia Limited Liability Partnership

MNP LTD.
 1500, 640 - 5 AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 4/9/2021
 Invoice No.: 1120186
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including March 31, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
3/1/21	AET	Call with J. Park, K. Fellowes, K. Chatwin, T. Klassen, and V. Kroeger;	0.50	300.00
3/4/21	AET	Review emails from K. Fellowes and J. Park;	0.10	60.00
3/11/21	AET	Review emails from T. Klassen and J. Park regarding cash flow and status of filing of Notice of Intention;	0.10	60.00
3/12/21	AET	Prepare for and attend call with BC Oil and Gas Commission, K. Fellowes, V. Kroeger and T. Klassen;	0.30	180.00
3/14/21	AET	Review emails from J. Park to T. Klassen regarding cash flow; review and prepare summary of contracts for gas gathering and processing, transportation, office lease, mineral and surface leases, and employment/contractor agreements;	1.70	1,020.00
3/15/21	AET	Review draft application and affidavit for stay extension and administration charge;	0.20	120.00
3/16/21	AET	Review draft application and affidavit for stay extension and administration charge; review Sayer engagement letter;	1.10	660.00
3/17/21	AET	Telephone call ██████████ review and respond to emails from K. Fellowes; further review of Sayer engagement letter; telephone call ██████████ review and incorporate comments from K. Chatwin; memo to Noor Mann regarding draft sealing order materials;	1.30	780.00
3/17/21	NSM	Review trustee report and draft engagement letter; review authority for sealing orders in Alberta;	0.20	62.00
3/18/21	AET	Review and finalize revisions to draft First Report of the Proposal Trustee; emails to Noor Mann and K. Fellowes; review and redact Sayer Engagement Letter; revise draft service letters; prepare memorandum to Noor Mann regarding service; review and respond to emails from K. Fellowes and V. Kroeger regarding sealing order application; emails to and telephone calls with Noor Mann;	2.50	1,500.00

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Date	Timekeeper	Description	Hours	Amount
3/18/21	NSM	Draft application for sealing order; emails to Alexis Teasdale regarding same; send materials to judge; send materials to service list; complete and submit restricted access submission on court website;	3.30	1,023.00
3/19/21	NSM	Emails with Alexis Teasdale regarding service to official receiver;	0.30	93.00
3/21/21	NSM	Emails with official receiver's office regarding first report and application materials;	0.20	62.00
3/22/21	AET	Prepare email to H. Chan regarding materials; review and revise draft Affidavit of Service; review draft form of order and prepare email to K. Fellowes regarding same; review draft Confidentiality Agreement and email from K. Chatwin; prepare email to V. Kroeger and T. Klassen;	0.90	540.00
3/22/21	NSM	Review and revise service letter;	0.70	217.00
3/23/21	AET	Prepare email to and review response from K. Chatwin regarding Confidentiality Agreement; revise draft Confidentiality Agreement and prepare email to K. Chatwin regarding same; review email and new version of Confidentiality Agreement; review numerous emails from T. Klassen, J. Park, H. Lee and K. Fellowes; prepare for application for extension of time and other relief;	2.90	1,740.00
3/24/21	AET	Final preparations for application for extension of time and other relief; revise form of order and send to service list; attend call with K. Fellowes, V. Kroeger, T. Klassen, J. Park and H. Lee; telephone call with V. Kroeger; review law relating to what constitutes a stayed pre-filing claim; office conference with Noor Mann regarding research; attend call with S. Gregory, M. Janzen, B. Murphy, B. Davison; K. Fellowes, V. Kroeger and T. Klassen; attend court application;	2.50	1,500.00
3/24/21	NSM	Call with Alexis Teasdale regarding invoices for past rendered services; research on contingent claims under the BIA and the effect of stay of proceedings after notice of intention was filed; emails to Alexis Teasdale regarding same;	2.80	868.00
3/25/21	AET	Review various emails from T. Klassen, J. Park and H. Lee regarding cash flow forecasting; review law related to pre-filing services invoiced post-filing and prepare email regarding same to K. Fellowes; review and respond to emails from K. Fellowes and V. Kroeger regarding critical suppliers and supplier correspondence; review draft letter to suppliers;	1.60	960.00
3/26/21	AET	Review Crescent Point agreement and critical supplier case law; review article regarding treatment of suppliers in BIA proposal proceedings; attend call with K. Fellowes, J. Park, H. Lee and V. Kroeger;	1.10	660.00

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Date	Timekeeper	Description	Hours	Amount
3/29/21	AET	Review various emails from H. Lee, J. Park, V. Kroeger and K. Fellowes; telephone call with CRA;	0.20	120.00
3/31/21	AET	Review emails from H. Lee, V. Kroeger and K. Fellowes regarding payment of pre-filing tax amounts; review email from R. Algar and prepare emails to V. Kroeger and K. Fellowes regarding same;	0.10	60.00
			24.60	12,585.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	17.10	hrs at	600.00	/hr	10,260.00
NOOR MANN	NSM	7.50	hrs at	310.00	/hr	2,325.00
Total Professional Fees						\$ 12,585.00

Taxable Other Charges

Photocopies	\$	89.10
Library searches	\$	948.00

Taxable Disbursements

Courier Services	\$	38.55
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Total Fees	\$	12,585.00
Less Fee Discount		(1,705.00)

Total Fees After Discount	\$	10,880.00
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Disbursements and Other Charges	\$	1,075.65
Total GST	\$	597.78

CURRENT INVOICE DUE	\$	12,553.43
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Outstanding Prior Balance

Invoice No. 1119821 03/04/21	\$	3,020.64
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Calgary, Alberta
Canada T2P 1N2
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MNP LTD.
1500, 640 - 5 AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 4/9/2021
Invoice No.: 1120186
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through March 31, 2021.

File No.:	038143-154610		
Matter Reference:	NOI PROCEEDINGS OF GS E&R CANADA INC.		
Contact:	Alexis Teasdale		
Invoice:	1120186		
Total Professional Fees		\$	12,585.00
Less Fee Discount		\$	(1,705.00)
Total Fees After Discount		\$	10,880.00
Total Taxable Disbursements and Other Charges		\$	1,075.65
Total GST		\$	597.78
Total Amount Due		\$	12,553.43

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBC CATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email. Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5 AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 6/4/2021
Invoice No.: 1121056
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including June 4, 2021, as per attached detail.

Total Professional Fees	\$	5,220.00
Total Taxable Disbursements and Other Charges	\$	143.92
Total Exempt Disbursements and Other Charges	\$	168.00
Total GST	\$	268.20
Current Invoice Due	\$	<u>5,800.12</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5 AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 6/4/2021
 Invoice No.: 1121056
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including June 4, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
4/1/21	AET	Review emails from H. Lee, V. Kroeger and K. Fellowes regarding payment of pre-filing tax amounts; review email from R. Algar and prepare emails to V. Kroeger and K. Fellowes regarding same; review draft SISP document and prepare comments on same;	0.60	360.00
4/6/21	AET	Review email from H. Lee regarding oilfield services; prepare for call with R. Algar; attend call with R. Algar, E. Still, D. Quinn, V. Kroeger and K. Fellowes;	0.40	240.00
4/7/21	AET	Attend biweekly update call with BCOGC staff, B. Davison, K. Fellowes, and V. Kroeger; review email from K. Fellowes and Sayer engagement letter; telephone call [REDACTED] email to K. Fellowes; review emails from H. Lee and K. Fellowes regarding supplier invoices;	0.50	300.00
4/8/21	AET	Review and revise draft expression of interest letter and review emails from V. Kroeger and K. Chatwin; review and revise draft SISP document;	0.90	540.00
4/15/21	AET	Review and provide comments on template APA;	0.60	360.00
4/16/21	AET	Review and provide comments on template APA; prepare email to K. Chatwin and others regarding comments on APA;	0.90	540.00
4/26/21	AET	Review and prepare comments on draft letter to BCOGC; prepare email to K. Fellowes;	0.20	120.00
5/5/21	AET	Attend BC OGC update call;	0.30	180.00
5/6/21	AET	Review and revise draft letter to the British Columbia Oil and Gas Commission regarding deferral of 2021-2022 Orphan Levy;	0.20	120.00
5/11/21	AET	Review email from B. Davison regarding Orphan Levy payment deferral; review and respond to emails from T. Pavic regarding bid review; review previous sealing order and consider vacation of same; review draft stay extension application and affidavit;	0.70	420.00

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Date	Timekeeper	Description	Hours	Amount
5/14/21	AET	Review and revise draft Second Report of the Proposal Trustee; exchange emails with V. Kroeger; attend Teams meeting with Sayer, Stikeman Elliott, MNP and GS E&R; review and respond to email from K. Fellowes and V. Kroeger regarding draft proposal trustee report; telephone calls with K. Fellowes and V. Kroeger; prepare service letters to Justice Dunlop and service list and attend to serving Second Report;	1.80	1,080.00
5/18/21	AET	Attend call with V. Kroeger, J. Park, K. Fellowes, T. Pavic and K. Chatwin;	0.40	240.00
5/19/21	AET	Attend call with V. Kroeger, K. Fellowes, B. Davison and BCOGC team members;	0.10	60.00
5/20/21	AET	Prepare for application for stay extension;	0.60	360.00
5/21/21	AET	Attend application for stay extension;	0.50	300.00
			8.70	5,220.00

Taxable Other Charges

Photocopies \$ 34.20

Non-Taxable Disbursements

Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - Fax filing / CRC1 \$ 150.00
 Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - Fax filing / CRC1 \$ 18.00

Taxable Disbursements

Courier Services \$ 102.72
 Eldor-Wal \$ 7.00

Fees \$ **5,220.00**
Disbursements and Other Charges \$ **311.92**
Total GST \$ **268.20**
CURRENT INVOICE DUE \$ **5,800.12**

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MNP LTD.
1500, 640 - 5 AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 6/4/2021
Invoice No.: 1121056
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through June 4, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1121056

Total Professional Fees	\$	5,220.00
Total Taxable Disbursements and Other Charges	\$	143.92
Total Exempt Disbursements and Other Charges	\$	168.00
Total GST	\$	268.20
Total Amount Due	\$	<u>5,800.12</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBC CATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email. Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 7/12/2021
Invoice No.: 1121459
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including July 12, 2021, as per attached detail.

Total Professional Fees	\$	3,960.00
Total Taxable Disbursements and Other Charges	\$	17.10
Total Exempt Disbursements and Other Charges	\$	2.00
Total GST	\$	198.86
Current Invoice Due	\$	<u>4,177.96</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 7/12/2021
 Invoice No.: 1121459
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including July 12, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
5/31/21	AET	Attend SISP update call;	0.40	240.00
6/2/21	AET	Review summary of marketing process and offers from Sayer Energy Advisors in preparation for call with BCOGC; attend Teams meeting with V. Kroeger, K. Fellowes, and BCOGC representatives and counsel; attend Teams meeting with K. Fellowes, V. Kroeger and T. Pavic;	0.70	420.00
6/9/21	AET	Review updated offer from Spoke Resources; attend update call;	0.50	300.00
6/15/21	AET	Review emails from B, Davison and BCOGC staff; exchange emails [REDACTED] attend Teams meeting regarding response from BCOGC regarding offers; review email from K. Fellowes to T. Pavic;	0.40	240.00
6/18/21	AET	Teams meeting with V. Kroeger, K. Fellowes, K. Chatwin, B. Davison, B. Murphy and M. Janzen; Teams meeting with V. Kroeger, K. Fellowes, and K. Chatwin;	0.50	300.00
6/23/21	AET	Attend call with V. Kroeger, K. Fellowes, K. Chatwin, and T. Pavic regarding Bench Creek APA and status of offer and discussions with BCOGC; review blackline PSA from Bench Creek;	0.50	300.00
6/24/21	AET	Memorandum to Sherry Stern regarding service letters; review and revise draft application materials from R. Hamilton; prepare email to R. Hamilton and K. Fellowes;	0.50	300.00
6/25/21	AET	Review emails from K. Fellowes and V. Kroeger; review and prepare comments on draft Third Report;	0.60	360.00
6/28/21	AET	Review emails from K. Fellowes and V. Kroeger; memorandum to Sherry Stern regarding filing and service of Receiver's Third Report; attend call with B. Davison, S. Gregory, K. Chatwin, K. Fellowes and V. Kroeger;	0.70	420.00
6/29/21	AET	Review and respond to emails from B. Davison and V. Kroeger;	0.10	60.00

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Date	Timekeeper	Description	Hours	Amount
6/30/21	AET	Prepare for and attend call with B. Davison, S. Gregory, V. Kroeger and K. Fellowes regarding offer from purchaser and BC OGC conditions; telephone call with V. Kroeger and K. Fellowes;	0.40	240.00
7/2/21	AET	Prepare for extension application; attend extension application;	0.70	420.00
7/8/21	AET	Attend Teams meeting with V. Kroeger and K. Fellowes; telephone call with V. Kroeger; prepare email to K. Fellowes; email to Noor Mann regarding research;	0.60	360.00
			6.60	3,960.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	6.60	hrs at	600.00	/hr	3,960.00
Total Professional Fees					\$	3,960.00

Taxable Other Charges

Photocopies	\$	17.10
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Non-Taxable Disbursements

Client Disbursement (GST exempt) - fax filing / CRC1	\$	2.00
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Fees	\$	3,960.00
Disbursements and Other Charges	\$	19.10
Total GST	\$	198.86
CURRENT INVOICE DUE	\$	<u>4,177.96</u>

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 7/12/2021
Invoice No.: 1121459
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through July 12, 2021.

File No.:	038143-154610		
Matter Reference:	NOI PROCEEDINGS OF GS E&R CANADA INC.		
Contact:	Alexis Teasdale		
Invoice:	1121459		
Total Professional Fees		\$	3,960.00
Total Taxable Disbursements and Other Charges		\$	17.10
Total Exempt Disbursements and Other Charges		\$	2.00
Total GST		\$	198.86
Total Amount Due		\$	<u>4,177.96</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email. Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 7/31/2021
Invoice No.: 1121579
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including July 31, 2021, as per attached detail.

Total Professional Fees	\$	5,617.00
Total Taxable Disbursements and Other Charges	\$	168.28
Total Exempt Disbursements and Other Charges	\$	16.00
Total GST	\$	289.26
Current Invoice Due	\$	<u>6,090.54</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 7/31/2021
 Invoice No.: 1121579
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including July 31, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
7/9/21	AET	Review and respond to email from K. Fellowes; review email from J. Park;	0.10	60.00
7/12/21	NSM	Begin research on enhanced proposal trustee orders;	0.10	31.00
7/13/21	AET	Attend Teams meeting with K. Fellowes and V. Kroeger;	0.40	240.00
7/13/21	NSM	Continue research on enhanced proposal trustee orders; emails to Alexis Teasdale regarding same;	0.60	186.00
7/14/21	AET	Attend Teams meeting with K. Fellowes, K. Chatwin, J. Park, B. Bidyk, B. Davison, S. Gregory, and V. Kroeger; attend second Teams meeting with K. Fellowes, K. Chatwin, J. Park, B. Bidyk, K. Howard, M. Clark, B. Davison, S. Gregory, and V. Kroeger;	1.10	660.00
7/15/21	AET	Review emails from B. Bidyk and J. Park; exchange emails with V. Kroeger regarding addendum and escrow arrangement;	0.30	180.00
7/18/21	AET	Exchange emails with K. Chatwin regarding escrow agreement;	0.10	60.00
7/19/21	AET	Review emails from M. Clark and S. Gregory;	0.10	60.00
7/21/21	AET	Review draft escrow agreement; telephone call [REDACTED] revise draft escrow agreement;	1.30	780.00
7/22/21	AET	Continue to revise draft escrow agreement; exchange emails with K. Fellowes and V. Kroeger; telephone call [REDACTED] prepare further revisions to escrow agreement; prepare email to Stikeman Elliott team;	1.70	1,020.00
7/23/21	AET	Telephone call [REDACTED] Teams meeting with V. Kroeger, K. Chatwin and K. Fellowes regarding escrow agreement; exchange emails [REDACTED] review and revise new version of escrow agreement; exchange emails [REDACTED] review and respond to email from C. Daku;	1.30	780.00

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Date	Timekeeper	Description	Hours	Amount
7/27/21	AET	Exchange emails [REDACTED] review email from K. Chatwin; internal correspondence with James Scott regarding form of escrow agreement;	1.60	960.00
7/28/21	AET	Telephone call [REDACTED]; revise draft PSA escrow agreement; voicemail for and telephone call with K. Fellowes; prepare email [REDACTED]	0.80	480.00
7/29/21	AET	Exchange emails with V. Kroeger; email to K. Chatwin; exchange emails with C. Daku regarding PSA Escrow Agreement;	0.20	120.00
			9.70	5,617.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	9.00	hrs at	600.00	/hr	5,400.00
NOOR MANN	NSM	0.70	hrs at	310.00	/hr	217.00
Total Professional Fees						\$ 5,617.00

Taxable Other Charges

Photocopies	\$	22.20
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Non-Taxable Disbursements

Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - fax filing / CRC1	\$	16.00
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Taxable Disbursements

Courier Services	\$	146.08
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Fees	\$	5,617.00
Disbursements and Other Charges	\$	184.28
Total GST	\$	289.26

CURRENT INVOICE DUE **\$ 6,090.54**

Outstanding Prior Balance

Invoice No. 1121459	07/12/21	\$	4,177.96
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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 7/31/2021
Invoice No.: 1121579
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through July 31, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1121579

Total Professional Fees	\$	5,617.00
Total Taxable Disbursements and Other Charges	\$	168.28
Total Exempt Disbursements and Other Charges	\$	16.00
Total GST	\$	289.26
Total Amount Due	\$	<u>6,090.54</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email. Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 8/17/2021
Invoice No.: 1121816
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including August 17, 2021, as per attached detail.

Total Professional Fees	\$	8,400.00
Total Taxable Disbursements and Other Charges	\$	143.02
Total GST	\$	427.15
Current Invoice Due	\$	<u>8,970.17</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 8/17/2021
Invoice No.: 1121816
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including August 17, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
7/30/21	AET	Review emails from C. Daku and K. Howard regarding finalized agreements; exchange emails [REDACTED]; prepare email to C. Daku; review and respond to emails [REDACTED]; [REDACTED] review draft Sale Approval Vesting Order materials;	0.30	180.00
7/31/21	AET	Continue to review draft Sale Approval Vesting Order materials; prepare revisions to Sale Approval Vesting Order materials; prepare email [REDACTED]	1.30	780.00
8/2/21	AET	Review and respond to emails [REDACTED] continue to revise draft Sale Approval and Vesting Order and supporting materials;	0.60	360.00
8/3/21	AET	Telephone call [REDACTED]; [REDACTED] prepare email to K. Fellowes and R. Hamilton; telephone call [REDACTED] revise materials and prepare email to K. Fellowes and R. Hamilton; review and revise draft Fourth Report of the Proposal Trustee;	3.00	1,800.00
8/4/21	AET	Review comments from and telephone call [REDACTED]	0.40	240.00
8/5/21	AET	Exchange emails [REDACTED] prepare further revisions to draft form of Sale Approval and Vesting Order;	0.40	240.00
8/5/21	AET	Continued review of draft Fourth Report of Trustee and draft Confidential Supplement to Fourth Report of Trustee; attend Teams call with K. Fellowes and V. Kroeger; review Asset Purchase Agreement and consider redactions; prepare email [REDACTED]	1.90	1,140.00
8/6/21	AET	Exchange emails [REDACTED] review proposed redactions to Asset Purchase Agreement; exchange emails with K. Fellowes;	0.60	360.00
8/9/21	AET	Review and respond to emails from B. Davison; prepare service letters and revise service list; telephone call [REDACTED]; [REDACTED] finalize redactions to exhibits and compile reports;	1.20	720.00

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Date	Timekeeper	Description	Hours	Amount
8/10/21	AET	Finalizing materials for service; exchange emails with K. Fellowes; review and provide comments on draft proposal; review emails from J. Park and V. Kroeger; prepare emails to V. Kroeger and K. Fellowes;	0.60	360.00
8/11/21	AET	Email [REDACTED] review law relating to interest and surplus funds; prepare email to V. Kroeger and K. Fellowes;	0.60	360.00
8/12/21	AET	Review email from B. Davison; attend call with B. Davison, K. Fellowes and V. Kroeger; telephone call with J. Forrer (CRA);	0.50	300.00
8/15/21	AET	Prepare for sale approval application; email to K. Fellowes; exchange emails [REDACTED] further email to K. Fellowes;	1.30	780.00
8/16/21	AET	Telephone call with R. Algar and prepare email to K. Fellowes regarding same;	1.30	780.00
			14.00	8,400.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	14.00	hrs at	600.00	/hr	8,400.00
Total Professional Fees					\$	8,400.00

Taxable Other Charges

Photocopies	\$	121.50
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Taxable Disbursements

Courier Services	\$	21.52
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Fees	\$	8,400.00
Disbursements and Other Charges	\$	143.02
Total GST	\$	427.15
CURRENT INVOICE DUE	\$	<u>8,970.17</u>

Outstanding Prior Balance

Invoice No. 1121459	07/12/21	\$	4,177.96
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Brookfield Place
Calgary, Alberta
Canada T2P1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 8/17/2021
Invoice No.: 1121816
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through August 17, 2021.

File No.:	038143-154610		
Matter Reference:	NOI PROCEEDINGS OF GS E&R CANADA INC.		
Contact:	Alexis Teasdale		
Invoice:	1121816		
Total Professional Fees		\$	8,400.00
Total Taxable Disbursements and Other Charges		\$	143.02
Total GST		\$	427.15
Total Amount Due		\$	<u>8,970.17</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email.	
Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 8/31/2021
Invoice No.: 1121863
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including August 31, 2021, as per attached detail.

Total Professional Fees	\$	1,260.00
Total Taxable Disbursements and Other Charges	\$	49.03
Total GST	\$	65.45
Current Invoice Due	\$	<u>1,374.48</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 8/31/2021
 Invoice No.: 1121863
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including August 31, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
8/17/21	AET	Review trustee's draft report on proposal and prepare revisions to same; telephone call with K. Fellowes; exchange emails [REDACTED]	1.40	840.00
8/20/21	AET	Review draft receipt and draft direction to MNP as escrow agent; prepare email [REDACTED]	0.10	60.00
8/21/21	AET	Further review of draft Vendor's Receipt, Direction to MNP as escrow agent, Asset Purchase Agreement and Purchase and Sale Escrow Agreement and prepare revisions to same; prepare email [REDACTED]	0.10	60.00
8/23/21	AET	Review and respond to email [REDACTED] prepare email to and review email from C. Daku;	0.10	60.00
8/25/21	AET	Review and respond to email from K. Fellowes regarding BC OGC vote;	0.10	60.00
8/26/21	AET	Review emails from C. Daku, V. Kroeger and R. Anderson regarding payment of deposit;	0.10	60.00
8/27/21	AET	Review and respond to emails from C. Daku, V. Kroeger and R. Anderson regarding closing issues; telephone call with C. Daku;	0.10	60.00
8/30/21	AET	Review email from Brian Davison and responses from C. Daku and B. Bidyk;	0.10	60.00
			2.10	1,260.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	2.10	hrs at	600.00	/hr	1,260.00
Total Professional Fees					\$	1,260.00

Taxable Other Charges

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Photocopies		\$	5.10
<u>Taxable Disbursements</u>			
Courier Services		\$	43.93
Fees		\$	1,260.00
Disbursements and Other Charges		\$	49.03
Total GST		\$	65.45
CURRENT INVOICE DUE		\$	<u>1,374.48</u>
Outstanding Prior Balance			
Invoice No. 1121459	07/12/21	\$	4,177.96

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T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 8/31/2021
Invoice No.: 1121863
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through August 31, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1121863

Total Professional Fees	\$	1,260.00
Total Taxable Disbursements and Other Charges	\$	49.03
Total GST	\$	65.45
Total Amount Due	\$	<u>1,374.48</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email.	
Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 10/6/2021
Invoice No.: 1122187
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including September 30, 2021, as per attached detail.

Total Professional Fees	\$	8,739.50
Total Taxable Disbursements and Other Charges	\$	654.20
Total Exempt Disbursements and Other Charges	\$	7.00
Total GST	\$	469.69
Current Invoice Due	\$	<u>9,870.39</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 10/6/2021
Invoice No.: 1122187
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including September 30, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
9/1/21	AET	Review emails from J. Park [REDACTED]	0.10	60.00
9/3/21	AET	Review email from K. Fellowes; exchange emails [REDACTED] review law relating to court approval of proposal; voicemail for K. Fellowes; telephone call [REDACTED]	1.20	720.00
9/4/21	AET	Review emails [REDACTED] and voting letters received;	0.10	60.00
9/5/21	AET	Prepare email [REDACTED] prepare draft Form 40 report; prepare revisions to draft Notice of Application and [REDACTED]	1.30	780.00
9/6/21	AET	Review and respond to email [REDACTED]	0.10	60.00
9/7/21	AET	Review and respond to emails [REDACTED] and K. Fellowes; prepare for and attend creditors' meeting; exchange emails [REDACTED] finalize revisions to notice of application and send email to K. Fellowes regarding same;	1.80	1,080.00
9/8/21	AET	Exchange emails and telephone call [REDACTED] review draft Fifth Report of the Proposal Trustee and Form 40 report; draft email to K. Fellowes; exchange emails [REDACTED]	1.20	720.00
9/9/21	AET	Internal correspondence with Sherry Stern regarding filing and service of Fifth Report; review affidavit of J. Park and prepare minor comments to same; prepare email to K. Fellowes; review emails from V. Kroeger and J. Park regarding inquiry from Westcoast Energy and inquiry regarding company car; prepare email to V. Kroeger and J. Park regarding company car;	0.60	360.00
9/14/21	AET	Review emails from J. Park and K. Fellowes and expanded powers order; prepare email [REDACTED]	0.50	300.00
9/15/21	AET	Review and revise draft letter to GS E&R Canada's parent company;	0.20	120.00

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Date	Timekeeper	Description	Hours	Amount
9/16/21	AET	Attend Teams meeting with V. Kroeger, J. Shellon, J. Park, H. Lee, K. Chatwin and K. Fellowes regarding post-closing and transition matters;	0.60	360.00
9/17/21	AET	Prepare for court application to approve proposal; attend court application to approve proposal; voicemail for Laura Forrest regarding filing of Notice of Change of Directors and Notice of Change of Address;	2.50	1,500.00
9/21/21	AET	Review and respond to email from J. Park regarding filing of Notice of Change of Directors and internal correspondence with Jennifer Becker and Carolyn Simpson regarding same; review email from G. Kalyniuk; exchange emails [REDACTED] prepare email to G. Kalyniuk; office conferences with Jennifer Becker and Carolyn Simpson regarding filing of Notice of Change and requirement to list directors; review CORES manual; review emails from J. Park, C. Daku, and V. Kroeger regarding closing adjustment issue;	1.50	900.00
9/21/21	JAB1	Searching AB Corporate Registry for GS E&R Canada Inc.	0.10	21.50
9/22/21	AET	Internal correspondence with Jennifer Becker regarding notices of change and notice of agent; exchange emails [REDACTED] prepare email to K. Fellowes; attend call [REDACTED] prepare email to K. Howard and B. Bidyk; prepare letter to GS E&R Corporation regarding office address;	1.40	840.00
9/22/21	JAB1	Preparing and filing Notice of Address, Notice of Directors, Notice of Agent	1.20	258.00
9/23/21	AET	Exchange emails [REDACTED] telephone call with K. Howard;	0.20	120.00
9/27/21	AET	Review and respond to email from P. Kyriakakis; prepare email [REDACTED] review emails regarding closing adjustments; prepare further email [REDACTED]	0.20	120.00
9/28/21	AET	Teams meeting [REDACTED] and determine response to P. Kyriakakis regarding credits and prepayments to North River Midstream;	0.50	300.00
9/30/21	AET	Exchange emails [REDACTED] prepare email to K. Howard and B. Bidyk;	0.10	60.00
			15.40	8,739.50

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	14.10	hrs at	600.00	/hr	8,460.00
JENNIFER BECKER	JAB1	1.30	hrs at	215.00	/hr	279.50
Total Professional Fees						\$ 8,739.50

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Taxable Other Charges

Photocopies	\$	19.80
Library searches	\$	592.50

Non-Taxable Disbursements

Alberta Online Services	\$	7.00
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Taxable Disbursements

Courier Services	\$	41.90
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Fees	\$	8,739.50
Disbursements and Other Charges	\$	661.20
Total GST	\$	469.69
CURRENT INVOICE DUE	\$	<u>9,870.39</u>

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Calgary, Alberta
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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 10/6/2021
Invoice No.: 1122187
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through September 30, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1122187

Total Professional Fees	\$	8,739.50
Total Taxable Disbursements and Other Charges	\$	654.20
Total Exempt Disbursements and Other Charges	\$	7.00
Total GST	\$	469.69
Total Amount Due	\$	<u>9,870.39</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, Alberta, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email. Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 11/5/2021
Invoice No.: 1122796
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including October 31, 2021, as per attached detail.

Total Professional Fees	\$	4,005.00
Total Taxable Disbursements and Other Charges	\$	12.90
Total Exempt Disbursements and Other Charges	\$	35.00
Total GST	\$	200.90
Current Invoice Due	\$	<u>4,253.80</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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PAYMENT IS DUE UPON RECEIPT OF INVOICE
INTEREST ON OVERDUE ACCOUNTS WILL BE CHARGED 12% PER ANNUM
GST #R115124141

Lawson Lundell LLP is a British Columbia Limited Liability Partnership

MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 11/5/2021
 Invoice No.: 1122796
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including October 31, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
10/1/21	AET	Review and respond to email [REDACTED] voicemail for T. Pavic;	0.20	120.00
10/5/21	AET	Draft letter to Justice Mah;	0.20	120.00
10/6/21	AET	Review email from K. Howard and V. Kroeger; prepare emails to V. Kroeger and K. Howard;	0.10	60.00
10/12/21	AET	Prepare email and review response [REDACTED]	0.10	60.00
10/14/21	AET	Review email from and telephone call [REDACTED]	0.30	180.00
10/15/21	AET	Prepare letter to Bench Creek;	1.30	780.00
10/18/21	AET	Prepare email [REDACTED] prepare email to T. Pavic; review and prepare revisions to monthly reporting letter; prepare demand letter to Energetic Services Inc.; prepare email [REDACTED]	1.00	600.00
10/19/21	AET	Teams meeting [REDACTED] revise letter to Bench Creek; review law relating to set-off and prepare summary of conclusion [REDACTED]	2.40	1,440.00
10/20/21	AET	Review and respond to emails [REDACTED]	0.10	60.00
10/27/21	AET	Review and respond to emails [REDACTED]	0.10	60.00
10/29/21	AET	Exchange emails and telephone call [REDACTED] email to and telephone call with Jim Boyle about employee resignation; prepare email [REDACTED]	0.70	420.00

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Date	Timekeeper	Description	Hours	Amount
10/29/21	JB1	Consider email from A. Teasdale regarding employee resignation issue; telephone call with A. Teasdale regarding employee resignation email; email to A. Teasdale and J. Buchanan regarding employee resignation issue;	0.30	105.00
			6.80	4,005.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	6.50	hrs at	600.00	/hr	3,900.00
JIM BOYLE	JB1	0.30	hrs at	350.00	/hr	105.00
Total Professional Fees						\$ 4,005.00

Taxable Other Charges

Photocopies	\$	12.90
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Non-Taxable Disbursements

Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - Fax Filing / CRC1	\$	15.00
Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - Fax Filing / CRC1	\$	20.00

Fees	\$	4,005.00
Disbursements and Other Charges	\$	47.90
Total GST	\$	200.90
CURRENT INVOICE DUE	\$	<u>4,253.80</u>

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T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 11/5/2021
Invoice No.: 1122796
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through October 31, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1122796

Total Professional Fees	\$	4,005.00
Total Taxable Disbursements and Other Charges	\$	12.90
Total Exempt Disbursements and Other Charges	\$	35.00
Total GST	\$	200.90
Total Amount Due	\$	<u>4,253.80</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:

EFT/Wire Transfer:

HSBC Bank Canada, Calgary Main Branch
407 - 8th Avenue S.W., Calgary, AB, T2P 1E5
Account Name: Lawson Lundell LLP
Account No.: 009321001 Bank ID: 016 Transit: 10149
Swift Code: HKBCCATT

Interac e-Transfer: Send to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email.

Cheque:

Cheques payable to Lawson Lundell LLP and mailed to the following address:

Suite 1100, 225 - 6th Ave. S.W.
Brookfield Place
Calgary, AB
Canada T2P 1N2

Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 12/31/2021
Invoice No.: 1123695
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including December 31, 2021, as per attached detail.

Total Professional Fees	\$	7,790.00
Total Taxable Disbursements and Other Charges	\$	500.15
Total Exempt Disbursements and Other Charges	\$	140.00
Total GST	\$	414.51
Current Invoice Due	\$	<u>8,844.66</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 12/31/2021
 Invoice No.: 1123695
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including December 31, 2021, as follows:

Date	Timekeeper	Description	Hours	Amount
12/1/21	AET	Review emails from S. Steinhubl and J. Shellon; exchange emails [REDACTED]	0.20	120.00
12/8/21	AET	Review emails from S. Steinhubl and J. Shellon; exchange emails [REDACTED]	0.40	240.00
12/9/21	AET	Revise confirming letter to B. Dufault;	0.10	60.00
12/13/21	AET	Office conference with Grace Kang regarding Application for Distribution; exchange emails with J. Shellon regarding mid-month reporting;	0.20	120.00
12/13/21	GEK	Teleconference with Alexis Teasdale on proposal proceedings and drafting Distribution Application;	0.10	35.00
12/14/21	AET	Telephone call [REDACTED]	0.60	360.00
12/15/21	AET	Review and revise mid-month reporting to GS E&R Corporation;	0.80	480.00
12/16/21	AET	Review email [REDACTED] prepare internal email to Jennie Buchanan and Katy Allen regarding employment issue; prepare for and attend call with Caroline Simpson regarding dissolution of corporation; office conference with K. Allen; prepare email [REDACTED]	1.20	720.00
12/16/21	KEA	Review Proof of Claim and supporting documents; confer with Alexis Teasdale regarding value of claim;	0.60	240.00
12/17/21	AET	Review email from H. Choi; telephone call [REDACTED] prepare emails [REDACTED]	0.60	360.00
12/19/21	AET	Review email [REDACTED] and review By-Laws, Articles and Shareholder Register; prepare email [REDACTED];	0.30	180.00
12/20/21	AET	Review emails [REDACTED];	0.10	60.00

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Date	Timekeeper	Description	Hours	Amount
12/20/21	KEA	Review proof of claim documents related to employment claim; email to Alexis Teasdale regarding veracity of claim;	0.50	200.00
12/22/21	AET	Review emails ██████████ review and revise notices of assignment in relation to sale to Bench Creek; prepare email ██████████ review and respond to email from K. Fellowes; telephone call with K. Fellowes; prepare emails ██████████	1.40	840.00
12/23/21	AET	Review email from L. Bec and draft assignment document; review email from Katy Allen and telephone call ██████████	0.50	300.00
12/26/21	AET	Continue to review email from L. Bec and draft assignment document; prepare email ██████████	0.50	300.00
12/27/21	GEK	Review file pleadings and correspondence records in preparation of drafting application materials; start drafting Distribution Application materials;	1.50	525.00
12/28/21	AET	Review and respond to email ██████████ internal conference with Grace Kang regarding notice of Application for Distribution;	0.50	300.00
12/28/21	GEK	Review precedent material and continue to draft Distribution Application materials; strategy teleconference with Alexis Teasdale regarding specific file details and application objective;	0.90	315.00
12/30/21	AET	Review draft month-end report to GS E&R Corporation;	1.20	720.00
12/30/21	GEK	Finish first draft of the Distribution Application and draft Form of Order;	0.50	175.00
12/31/21	AET	Review and revise draft Application and Order for Distribution Application;	1.90	1,140.00
			14.60	7,790.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	10.50	hrs at	600.00	/hr	6,300.00
KATY ALLEN	KEA	1.10	hrs at	400.00	/hr	440.00
GRACE KANG	GEK	3.00	hrs at	350.00	/hr	1,050.00
Total Professional Fees					\$	7,790.00

Taxable Other Charges

Photocopies	\$	0.90
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Library searches	\$	499.25
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Non-Taxable Disbursements

Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - Fax Filing / CRC1	\$	70.00
Client Disbursement (GST exempt) - GOVERNMENT OF ALBERTA - Fax Filing / CRC1	\$	70.00

Fees	\$	7,790.00
Disbursements and Other Charges	\$	640.15
Total GST	\$	414.51
CURRENT INVOICE DUE	\$	<u>8,844.66</u>

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Suite 1100, 225 - 6th Avenue S.W.
Brookfield Place
Calgary, Alberta
Canada T2P1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 12/31/2021
Invoice No.: 1123695
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through December 31, 2021.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1123695

Total Professional Fees	\$	7,790.00
Total Taxable Disbursements and Other Charges	\$	500.15
Total Exempt Disbursements and Other Charges	\$	140.00
Total GST	\$	414.51
Total Amount Due	\$	<u>8,844.66</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to eftpmt@lawsonlundell.com referencing invoice number in message. Please send password to eftpmt@lawsonlundell.com in separate email.	
Please email us at eftpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 2/8/2022
Invoice No.: 1123980
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including January 31, 2022, as per attached detail.

Total Professional Fees	\$	22,948.00
Total Taxable Disbursements and Other Charges	\$	512.60
Total GST	\$	1,173.03
Current Invoice Due	\$	<u>24,633.63</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 2/8/2022
 Invoice No.: 1123980
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including January 31, 2022, as follows:

Date	Timekeeper	Description	Hours	Amount
1/3/22	AET	Continue to review and revise draft Application and Order for Distribution Application; review law relating to dividends and return of capital; review final draft month-end report to GS E&R Corp., Claims Register, and email [REDACTED]; prepare final revisions to final draft month-end report and prepare email [REDACTED]	3.40	2,159.00
1/4/22	AET	Teams meeting [REDACTED]; Teams meeting [REDACTED] continue to revise draft Application; correspond [REDACTED]	3.80	2,413.00
1/5/22	AET	Teams meeting with K. Fellowes, J. Shellon and V. Kroeger; continue to revise draft Application; review law relating to return of capital and jurisdiction of court to grant Order sought;	3.40	2,159.00
1/6/22	ND	Review and reply to email correspondence on tax matters;	0.20	155.00
1/6/22	AET	Correspond [REDACTED]; telephone call [REDACTED] review Proposal and prepare letter to employee creditors; internal conferences with C. Simpson regarding reduction of stated capital and tax consequences; prepare emails [REDACTED] prepare emails to K. Fellows regarding need for special resolutions to effect return of capital and dissolution;	5.70	3,619.50
1/6/22	CES1	Review return of capital transaction and discuss same with Alexis Teasdale; telephone call with N. Diep regarding return of capital to non-Canadian parent corporation and related tax concerns with doing same;	1.20	648.00
1/7/22	ND	Discuss tax matters with Alexis Teasdale; review Income Tax Act provisions;	0.30	232.50

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Date	Timekeeper	Description	Hours	Amount
1/7/22	AET	Prepare instructions regarding service of materials; correspond [REDACTED] prepare multiple lengthy emails [REDACTED] telephone calls with [REDACTED] Nancy Diep; review and respond to email from K. Fellowes; continue to prepare Notice of Application; review and prepare suggested revisions to Seventh Report of MNP Ltd.;	4.20	2,667.00
1/8/22	AET	Continue to prepare notice of application; continue to review and prepare suggested revisions to Seventh Report of MNP Ltd.; prepare email [REDACTED]	0.60	381.00
1/9/22	AET	Prepare letter to Justice Horner; revise service letters; internal correspondence with Vanessa Gacusana; correspond [REDACTED];	0.50	317.50
1/10/22	AET	Review emails [REDACTED] and revise service list; correspond [REDACTED] continue to revise Notice of Application and Report; attend virtual meeting [REDACTED] review and respond to email from K. Fellowes; telephone calls [REDACTED]	3.50	2,222.50
1/11/22	AET	Correspond [REDACTED] continue to revise Notice of Application and revised Seventh Report;	0.80	508.00
1/12/22	AET	Finalize application materials for filing; attend to service;	0.50	317.50
1/13/22	AET	Internal conference with Grace Kang regarding hearing; review and respond to email from A. Arsenault; review returned mail and prepare service email to Kiwetinohk Energy Corp.;	0.50	317.50
1/14/22	AET	Prepare for Application; review and revise draft mid-month report;	1.00	635.00
1/14/22	GEK	Review blackline of revisions made on Application for Interim Distribution and Approval of Trustee activities and start review of Seventh Report of the Trustee;	0.40	164.00
1/15/22	GEK	Revise form of Interim Distribution and Approval of Activities Order; draft letter to Justice Horner;	0.50	205.00
1/16/22	AET	Prepare for Application; review and revise final draft of mid-month report; prepare Affidavit of Service;	1.30	825.50
1/17/22	AET	Continue to prepare submissions for Application; meeting with Grace Kang regarding submissions; deal with service issues and revise submissions in relation to same;	1.10	698.50
1/17/22	GEK	Review filed Application, Seventh Report of the Trustee and case law regarding court's inherent jurisdiction and public policy reasons for approving court officer's activities; prepare submissions for court Application;	1.00	410.00

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Date	Timekeeper	Description	Hours	Amount
1/18/22	AET	Continue to prepare for Application; attend Application; prepare final form of Order; correspond with A. Wright regarding endorsement of Order; exchange emails [REDACTED]	1.20	762.00
1/18/22	GEK	Prepare for court application hearing; attend applicants for Interim Distribution and Trustees activities;	0.90	369.00
1/19/22	AET	Review emails [REDACTED] correspond [REDACTED] [REDACTED] prepare service letters; prepare service instructions;	0.80	508.00
1/30/22	AET	Review and prepare comments on month-end report;	0.40	254.00
			37.20	22,948.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
NANCY DIEP	ND	0.50	hrs at	775.00	/hr	387.50
ALEXIS TEASDALE	AET	32.70	hrs at	635.00	/hr	20,764.50
CAROLYN SIMPSON	CES1	1.20	hrs at	540.00	/hr	648.00
GRACE KANG	GEK	2.80	hrs at	410.00	/hr	1,148.00
Total Professional Fees					\$	22,948.00

Taxable Disbursements

Mastercard Charge-CANADA POST-XPRESSPOST 8834078628929343-NORTHERN METALLIC SALES-VG1	\$	24.74
Mastercard Charge-CANADA POST-XPRESSPOST 8834078630109344-IGA FORT NELSON-VG1	\$	24.74
Mastercard Charge-CANADA POST-XPRESSPOST 8834078630560343-CHRISTINE CAPOT BLANC-VG1	\$	24.74
Mastercard Charge-CANADA POST-XPRESSPOST 8834078632021347-CROSS NORTH COMMUNICATIONS-VG1	\$	24.74
Mastercard Charge-CANADA POST-XPRESSPOST 8834078640790341-LINDE CANADA-VG1	\$	12.76
Mastercard Charge-CANADA POST-XPRESSPOST 8834078641262342-KEN WALKER-VG1	\$	16.65
Courier Services	\$	384.23
Eldor-Wal	\$	0.00

Fees	\$	22,948.00
Disbursements and Other Charges	\$	512.60
Total GST	\$	1,173.03
CURRENT INVOICE DUE	\$	<u>24,633.63</u>

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T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 2/8/2022
Invoice No.: 1123980
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through January 31, 2022.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1123980

Total Professional Fees	\$	22,948.00
Total Taxable Disbursements and Other Charges	\$	512.60
Total GST	\$	1,173.03
Total Amount Due	\$	<u>24,633.63</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:

EFT/Wire Transfer:

HSBC Bank Canada, Calgary Main Branch
407 - 8th Avenue S.W., Calgary, AB, T2P 1E5
Account Name: Lawson Lundell LLP
Account No.: 009321001 Bank ID: 016 Transit: 10149
Swift Code: HKBCCATT

Interac e-Transfer: Send to eftpmt@lawsonlundell.com referencing invoice number in message. Please send password to eftpmt@lawsonlundell.com in separate email.

Cheque:

Cheques payable to Lawson Lundell LLP and mailed to the following address:

Suite 1100, 225 - 6th Ave. S.W.
Brookfield Place
Calgary, AB
Canada T2P 1N2

Please email us at eftpmt@lawsonlundell.com referencing invoice number and payment amount.

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 3/7/2022
Invoice No.: 1124214
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including February 28, 2022, as per attached detail.

Total Professional Fees	\$	317.50
Total Taxable Disbursements and Other Charges	\$	83.85
Total Exempt Disbursements and Other Charges	\$	160.00
Total GST	\$	20.07
Current Invoice Due	\$	<u>581.42</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 3/7/2022
Invoice No.: 1124214
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including February 28, 2022, as follows:

Date	Timekeeper	Description	Hours	Amount
2/1/22	AET	Review email from S. Sandau and prepare email to J. Shellon regarding same; prepare email to S. Sandau;	0.10	63.50
2/8/22	AET	Review emails from GS E&R Corp [REDACTED] review and respond to email from A. Arsenault regarding distribution;	0.10	63.50
2/16/22	AET	Review and revise mid-month report; exchange emails [REDACTED]	0.30	190.50
			0.50	317.50

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
ALEXIS TEASDALE	AET	0.50	hrs at	635.00	/hr	317.50
Total Professional Fees					\$	317.50

Non-Taxable Disbursements

Client Disbursement (GST exempt) - Government of Alberta searches / CRC1 - KF MC Feb/22	\$	70.00
Client Disbursement (GST exempt) - Government of Alberta searches / CRC1 - KF MC Feb/22	\$	70.00
Client Disbursement (GST exempt) - Government of Alberta searches / CRC1 - KF MC Feb/22	\$	20.00

Taxable Disbursements

Expense Report - AET - Canada post receipt for Xpresspost Jan 12/22	\$	83.85
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Fees	\$	317.50
Disbursements and Other Charges	\$	243.85
Total GST	\$	20.07
CURRENT INVOICE DUE	\$	<u>581.42</u>

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T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 3/7/2022
Invoice No.: 1124214
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through February 28, 2022.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1124214

Total Professional Fees	\$	317.50
Total Taxable Disbursements and Other Charges	\$	83.85
Total Exempt Disbursements and Other Charges	\$	160.00
Total GST	\$	20.07
Total Amount Due	\$	<u>581.42</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:

EFT/Wire Transfer:

HSBC Bank Canada, Calgary Main Branch
407 - 8th Avenue S.W., Calgary, AB, T2P 1E5
Account Name: Lawson Lundell LLP
Account No.: 009321001 Bank ID: 016 Transit: 10149
Swift Code: HKBCCATT

Interac e-Transfer: Send to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email.

Cheque:

Cheques payable to Lawson Lundell LLP and mailed to the following address:

Suite 1100, 225 - 6th Ave. S.W.
Brookfield Place
Calgary, AB
Canada T2P 1N2

Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 4/5/2022
Invoice No.: 1124516
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including March 31, 2022, as per attached detail.

Total Professional Fees	\$	1,423.00
Total Taxable Disbursements and Other Charges	\$	25.94
Total GST	\$	72.45
Current Invoice Due	\$	<u>1,521.39</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 4/5/2022
 Invoice No.: 1124516
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including March 31, 2022, as follows:

Date	Timekeeper	Description	Hours	Amount
3/1/22	AET	Review and revise mid-month report; exchange emails with [REDACTED]	0.10	63.50
3/4/22	AET	Review email [REDACTED]; review Asset Purchase Agreement; prepare email [REDACTED]	0.10	63.50
3/7/22	AET	Review email [REDACTED]; prepare email [REDACTED]	0.10	63.50
3/14/22	AET	Review email [REDACTED] prepare email to Paul Negenman regarding same;	0.40	254.00
3/15/22	AET	Review and respond to emails [REDACTED]	0.40	254.00
3/17/22	AET	Internal conference and correspondence with Paul Negenman; prepare email [REDACTED]	0.30	190.50
3/17/22	PMN	Emails to and from Alexis Teasdale regarding from of specific conveyancing re Bench Creek;	0.50	280.00
3/24/22	AET	Review and respond to email [REDACTED]	0.30	190.50
3/25/22	AET	Review and respond to email [REDACTED]	0.10	63.50
			2.30	1,423.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
Alexis Teasdale	AET	1.80	hrs at	635.00	/hr	1,143.00
Paul Negenman	PMN	0.50	hrs at	560.00	/hr	280.00
Total Professional Fees						\$ 1,423.00

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Taxable Other Charges

Photocopies	\$	1.20
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Taxable Disbursements

Mastercard Charge-CANADA POST-XPRESSPOST D253730793-CROSS NORTH COMMUNICATIONS-VG1	\$	24.74
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Fees	\$	1,423.00
Disbursements and Other Charges	\$	25.94
Total GST	\$	72.45
CURRENT INVOICE DUE	\$	<u>1,521.39</u>

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 4/5/2022
Invoice No.: 1124516
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through March 31, 2022.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1124516

Total Professional Fees	\$	1,423.00
Total Taxable Disbursements and Other Charges	\$	25.94
Total GST	\$	72.45
Total Amount Due	\$	<u>1,521.39</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to eftpmt@lawsonlundell.com referencing invoice number in message. Please send password to eftpmt@lawsonlundell.com in separate email.	
Please email us at eftpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 5/6/2022
Invoice No.: 1124923
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including April 30, 2022, as per attached detail.

Total Professional Fees	\$	1,893.50
Total Taxable Disbursements and Other Charges	\$	1.20
Total GST	\$	94.74
Current Invoice Due	\$	<u>1,989.44</u>

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 5/6/2022
 Invoice No.: 1124923
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including April 30, 2022, as follows:

Date	Timekeeper	Description	Hours	Amount
4/1/22	AET	Review draft report and respond to email [REDACTED]	0.20	127.00
4/13/22	AET	Review emails from L. Bec and J. Levson; review enhanced powers order and Purchase and Sale Agreement; attend Teams meeting [REDACTED] internal correspondence with Paul Negenman; review and prepare comments on draft mid-month report; prepare email [REDACTED]	0.80	508.00
4/14/22	AET	Exchange emails [REDACTED] internal conference with Paul Negenman regarding sale of specific lease;	0.10	63.50
4/14/22	PMN	Email from Alexis Teasdale regarding Bench Creek PSA and Secure request to surrender BCOGC Crown lease 65869; review PSA and Trust Agreement; discussion with Alexis Teasdale; email to Alexis Teasdale regarding inclusion in whitemap area;	1.00	560.00
4/15/22	AET	Review emails from J. Park and Paul Negenman; prepare email [REDACTED]	0.20	127.00
4/22/22	AET	Review email [REDACTED] prepare email to L. Bec; prepare emails [REDACTED]	0.30	190.50
4/29/22	AET	Review email [REDACTED] consider issues around trademark agreement; prepare email [REDACTED] review email from L. Bec; prepare email to Paul Negenman and review response; prepare email [REDACTED] review email from J. Park; prepare further email [REDACTED]	0.50	317.50
			3.10	1,893.50

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
Alexis Teasdale	AET	2.10	hrs at	635.00	/hr	1,333.50

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Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
Paul Negenman	PMN	1.00	hrs at	560.00	/hr	560.00
Total Professional Fees						\$ 1,893.50
<u>Taxable Other Charges</u>						
Photocopies						\$ 1.20
Fees						\$ 1,893.50
Disbursements and Other Charges						\$ 1.20
Total GST						\$ 94.74
CURRENT INVOICE DUE						<u>\$ 1,989.44</u>

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Brookfield Place
Calgary, Alberta
Canada T2P 1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 5/6/2022
Invoice No.: 1124923
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through April 30, 2022.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1124923

Total Professional Fees	\$	1,893.50
Total Taxable Disbursements and Other Charges	\$	1.20
Total GST	\$	94.74
Total Amount Due	\$	<u>1,989.44</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6 th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to efpmt@lawsonlundell.com referencing invoice number in message. Please send password to efpmt@lawsonlundell.com in separate email.	
Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 7/5/2022
Invoice No.: 1126075
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

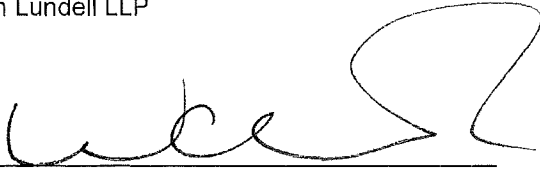
File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including June 30, 2022, as per attached detail.

Total Professional Fees	\$	3,728.50
Total Taxable Disbursements and Other Charges	\$	1.20
Total GST	\$	186.49
Current Invoice Due	\$	<u>3,916.19</u>

This is our account.

Lawson Lundell LLP

Per: 
fe Alexis Teasdale

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PAYMENT IS DUE UPON RECEIPT OF INVOICE
INTEREST ON OVERDUE ACCOUNTS WILL BE CHARGED 12% PER ANNUM
GST #R116124141

Lawson Lundell LLP is a British Columbia Limited Liability Partnership

MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 7/5/2022
 Invoice No.: 1126075
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including June 30, 2022, as follows:

Date	Timekeeper	Description	Hours	Amount
5/2/22	AET	Review draft monthly reporting email, prepare revisions to same; email [REDACTED]	0.10	63.50
6/1/22	AET	Exchange emails [REDACTED]	0.10	63.50
6/3/22	AET	Exchange emails [REDACTED] prepare for and attend [REDACTED]	1.50	952.50
6/6/22	AET	Review year-end report; prepare draft email to K. Fellowes;	0.50	317.50
6/8/22	AET	Review email from K. Fellowes; prepare email [REDACTED]	0.10	63.50
6/9/22	AET	Review and respond to email [REDACTED]	0.20	127.00
6/10/22	AET	Revise and send email to K. Fellowes regarding distribution of funds and dissolution;	0.10	63.50
6/15/22	AET	Prepare for and attend call with K. Fellowes; exchange emails [REDACTED] prepare email to K. Fellowes;	0.60	381.00
6/17/22	AET	Review email [REDACTED] and draft report on operations; prepare comments on draft report on operations; prepare email [REDACTED]	0.30	190.50
6/20/22	GEK	Email correspondence [REDACTED] review bi-weekly update from client; review Alexis Teasdale's memo to file regarding matter;	0.30	123.00
6/22/22	WLR	Review materials; email to / from [REDACTED] counsel regarding status of liquidation application	1.00	700.00
6/22/22	GEK	Review email correspondence [REDACTED]	0.10	41.00
6/27/22	GEK	Review email correspondence from K. Fellowes regarding timeline of application;	0.10	41.00

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Date	Timekeeper	Description	Hours	Amount
6/28/22	WLR	Telephone conference with client and shareholder's counsel to discuss next steps for liquidation	0.80	560.00
6/30/22	GEK	Review email correspondence from K. Fellowes [REDACTED] regarding timeline of application	0.10	41.00
			5.90	3,728.50

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
William Roberts	WLR	1.80	hrs at	700.00	/hr	1,260.00
Alexis Teasdale	AET	3.50	hrs at	635.00	/hr	2,222.50
Grace Kang	GEK	0.60	hrs at	410.00	/hr	246.00
Total Professional Fees						\$ 3,728.50

Taxable Other Charges

Photocopies						\$ 1.20
Fees						\$ 3,728.50
Disbursements and Other Charges						\$ 1.20
Total GST						\$ 186.49
CURRENT INVOICE DUE						<u>\$ 3,916.19</u>

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Calgary, Alberta
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T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 7/5/2022
Invoice No.: 1126075
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through June 30, 2022.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1126075

Total Professional Fees	\$	3,728.50
Total Taxable Disbursements and Other Charges	\$	1.20
Total GST	\$	186.49
Total Amount Due	\$	<u>3,916.19</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to eftpmt@lawsonlundell.com referencing invoice number in message. Please send password to eftpmt@lawsonlundell.com in separate email.	
Please email us at eftpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 9/12/2022
Invoice No.: 1126756
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including August 31, 2022, as per attached detail.

Total Professional Fees \$ 10,672.00

Total GST \$ 533.60

Current Invoice Due \$ 11,205.60

This is our account.

Lawson Lundell LLP

Per: _____
Alexis Teasdale

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GST #R115124141

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4

Invoice Date: 9/12/2022
 Invoice No.: 1126756
 File No.: 038143.154610

ATTENTION: VICTOR KROEGER

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including August 31, 2022, as follows:

Date	Timekeeper	Description	Hours	Amount
7/19/22	WLR	Email from and to client and counsel regarding report to creditor and scheduling;	0.60	420.00
7/19/22	GEK	Review email correspondence from K. Fellowes regarding timeline of application;	0.10	41.00
8/3/22	WLR	Review draft motion materials to appoint MNP as liquidator;	0.50	350.00
8/4/22	GEK	Review part 17 of the Alberta Business Corporation provisions regarding court appointed liquidators and liquidation; review draft application materials from Stikeman and comments provided by MNP; provide comments on draft application materials;	2.80	1,148.00
8/5/22	GEK	Provide comments on draft application materials [REDACTED]; email correspondence [REDACTED];	0.70	287.00
8/9/22	WLR	Telephone conference [REDACTED] email to counsel regarding same;	0.80	560.00
8/9/22	GEK	Phone call [REDACTED]	0.30	123.00
8/10/22	WLR	Consider strategy for mitigating liability for liquidator; email to counsel regarding same;	1.00	700.00
8/10/22	GEK	Email correspondence [REDACTED] teleconference with Will Roberts on tax liability issue; review liquidation order precedents regarding liquidator liability regarding Canada Revenue Agency obligations;	1.20	492.00
8/11/22	WLR	Email from and to counsel and client regarding Trustee's report and potential CRA liability;	0.60	420.00
8/11/22	GEK	Email correspondence [REDACTED] review and provide comments on eighth report of the trustee;	0.70	287.00
8/12/22	WLR	Review and revise Trustee's report	0.80	560.00

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Date	Timekeeper	Description	Hours	Amount
8/12/22	SRA	Review draft Eighth Report; revise same further; correspond by e-mail with Grace Kang regarding same;	0.50	250.00
8/12/22	GEK	Email correspondence [REDACTED] review and provide comments on liquidator engagement letter and eighth report of the trustee;	1.60	656.00
8/15/22	WLR	Email from and to client regarding various issues;	1.00	700.00
8/16/22	GEK	Email correspondence [REDACTED] review recent correspondence between MNP and Stikeman; review and provide comments on the latest version of the liquidation application materials from Stikeman; review and provide comments regarding MNP correspondence with GS E&R parent company; phone call [REDACTED] teleconference with Stikeman's K. Fellowes, N. Doelman and MNP's V. Kroeger and J. Shellon;	3.50	1,435.00
8/25/22	WLR	Multiple emails from and to [REDACTED] counsel regarding timing of distribution;	0.40	280.00
8/25/22	GEK	Email correspondence [REDACTED]	0.10	41.00
8/29/22	WLR	Review issues from tax partner; email to [REDACTED]	0.50	350.00
8/29/22	GOW	Reply to Will Roberts regarding liability on dissolution, indemnity, other;	1.00	650.00
8/29/22	GEK	Review email correspondence [REDACTED] review analysis of tax issue from Gareth Williams;	0.20	82.00
8/30/22	WLR	Telephone conference [REDACTED] telephone conference with client and counsel regarding same; review and revise email to counsel;	1.20	840.00
			20.10	10,672.00

Fee Summary

Timekeeper	Initials	Hours	hrs at	Rate	/hr	Total
William Roberts	WLR	7.40	hrs at	700.00	/hr	5,180.00
Gareth Williams	GOW	1.00	hrs at	650.00	/hr	650.00
Scott Andersen	SRA	0.50	hrs at	500.00	/hr	250.00
Grace Kang	GEK	11.20	hrs at	410.00	/hr	4,592.00
Total Professional Fees						\$ 10,672.00

Fees	\$ 10,672.00
Total GST	\$ 533.60
CURRENT INVOICE DUE	\$ 11,205.60

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Calgary, Alberta
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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4

Invoice Date: 9/12/2022
Invoice No.: 1126756
File No.: 038143.154610

ATTENTION: VICTOR KROEGER

For Professional Services Rendered Through August 31, 2022.

File No.: 038143-154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: Alexis Teasdale

Invoice: 1126756

Total Professional Fees	\$	10,672.00
Total GST	\$	533.60
Total Amount Due	\$	<u>11,205.60</u>

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6 th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to eftpmt@lawsonlundell.com referencing invoice number in message. Please send password to eftpmt@lawsonlundell.com in separate email.	
Please email us at eftpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
T2P 3G4
EMAIL: VICTOR.KROEGER@MNP.CA

Invoice Date: 10/14/22
Invoice No. 1200792
File No.: 038143.154610

ATTENTION: Victor Kroeger

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including September 30, 2022, as per attached detail.

Total Professional Fees	\$	1,275.00
Total Taxable Disbursements and Other Charges	\$	3.00
Total GST	\$	63.90
Current Invoice Due:	\$	1,341.90

This is our account

Lawson Lundell LLP

Per: _____
ALEXIS TEASDALE

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MNP LTD.
 1500, 640 - 5TH AVENUE SW
 T2P 3G4
 EMAIL: VICTOR.KROEGER@MNP.CA

Invoice Date: 10/14/22
 Invoice No. 1200792
 File No.: 038143.154610

ATTENTION: Victor Kroeger

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including September 30, 2022, as follows:

Date	Timekeeper	Description	Amount
09/01/22	WLR	Multiple emails from and to [REDACTED]	560.00
09/02/22	GEK	Review email correspondence [REDACTED]	41.00
09/15/22	WLR	Email from and to client and counsel regarding status of possible Clearance Certificate;	210.00
09/15/22	AET	Review emails from J. Shellon, V. Kroeger, K. Fellowes and William Roberts; internal conference with Grace Kang;	254.00
09/20/22	WLR	Email from and to client to revise monthly report;	210.00
Total Fees:			1,275.00

Fee Summary

Timekeeper	Hours	Rate	Total
GRACE KANG	0.10	410.00	\$41.00
WILLIAM ROBERTS	1.40	700.00	\$980.00
ALEXIS TEASDALE	0.40	635.00	\$254.00
	<u>1.90</u>		<u>\$1,275.00</u>

Taxable Other Charges

Photocopies 3.00

Total Fees	\$ 1,275.00
Disbursements and Other Charges	\$ 3.00
Total GST	\$ 63.90
CURRENT INVOICE DUE:	\$ <u>1,341.90</u>

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T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
T2P 3G4
EMAIL: VICTOR.KROEGER@MNP.CA

Invoice Date: 10/14/22
Invoice No. 1200792
File No.: 038143.154610

ATTENTION: Victor Kroeger

For Professional Services Rendered Through September 30, 2022

File No.: 038143.154610
Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.
Contact: TEASDALE, ALEXIS
Invoice 1200792

Total Professional Fees	0.00
Total Taxable Disbursements and Other Charges	3.00
Total GST	63.90
Total Amount Due:	\$ 1,341.90

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Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada 885 West Georgia Street, Vancouver, B C , V6C 3G1 Account Name: Lawson Lundell LLP Account No.: 102337001 Bank ID: 016 Transit: 10270 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1600 Cathedral Place 925 West Georgia Street Vancouver, BC Canada V6C 3L2
Interac e-Transfer: e-Transfer funds to efpmt@lawsonlundell.com referencing invoice number in message Please send password to efpmt@lawsonlundell.com in separate email Please email us at efpmt@lawsonlundell.com referencing invoice number and payment amount.	

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MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4
EMAIL: VICTOR.KROEGER@MNP.CA

Invoice Date: 03/14/23
Invoice No. 1220768
File No.: 038143.154610

ATTENTION: Victor Kroeger

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including February 28, 2023, as per attached detail.

Total Professional Fees	\$	15,740.50
Total Taxable Disbursements and Other Charges	\$	9.30
Total GST	\$	787.49
Current Invoice Due:	\$	<u>16,537.29</u>

This is our account.

Lawson Lundell LLP

Per: _____

ALEXIS TEASDALE

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PAYMENT IS DUE UPON RECEIPT OF INVOICE
INTEREST ON OVERDUE ACCOUNTS WILL BE CHARGED 12% PER ANNUM
GST #R115124141

MNP LTD.
 1500, 640 - 5TH AVENUE SW
 CALGARY, AB
 T2P 3G4
 EMAIL: VICTOR.KROEGER@MNP.CA

Invoice Date: 03/14/23
 Invoice No. 1220768
 File No.: 038143.154610

ATTENTION: Victor Kroeger

File Description: NOI PROCEEDINGS OF GS E&R CANADA INC.

To professional services rendered up to and including February 28, 2023, as follows:

Date	Timekeeper	Description	Amount
10/13/22	AET	Telephone call [REDACTED] conference call with V. Kroeger, J. Shellon, K. Fellowes and Korean employees;	571.50
10/14/22	AET	Correspond with K. Fellowes regarding application for distribution, dissolution and discharge;	63.50
10/16/22	AET	Correspond with K. Fellowes regarding application for distribution, dissolution and discharge; prepare email [REDACTED]	63.50
10/17/22	AET	Correspond [REDACTED] prepare notice of application for discharge; review and prepare comments on draft mid-month report;	1,397.00
10/18/22	AET	Continue to prepare materials for application for approval of fees and activities and discharge;	444.50
10/19/22	AET	Review and revise trustee's discharge certificate;	317.50
10/20/22	AET	Finalize draft materials for application for approval of activities and fees and discharge; review and respond to emails [REDACTED] review and prepare suggested revisions to draft response to email from H. Yoon;	571.50
10/24/22	AET	Correspond [REDACTED]; review comments [REDACTED]; prepare email to K. Fellowes; Teams call [REDACTED] review and revise application materials from K. Fellowes; Teams call and correspondence with K. Fellowes;	1,841.50
10/25/22	AET	Revise draft Notice of Application for approval of fees and activities and discharge of trustee;	127.00

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PAYMENT IS DUE UPON RECEIPT OF INVOICE
 INTEREST ON OVERDUE ACCOUNTS WILL BE CHARGED 12% PER ANNUM
 GST #R115124141

Date	Timekeeper	Description	Amount
10/26/22	AET	Prepare suggested revisions to Eighth Report; prepare further revisions to draft application, order and discharge certificate; prepare email to [REDACTED]	1,016.00
11/03/22	AET	Review draft order and email from H. Yoon; exchange emails [REDACTED] voicemail to and telephone call with K. Fellowes;	254.00
11/06/22	AET	Review email and materials from K. Fellowes; prepare comments on Escrow Agreement and form of order;	571.50
11/07/22	AET	Review and prepare revisions to Escrow Agreement and draft application materials from Stikeman Elliott LLP; prepare revisions to final draft of Eighth Report and draft application materials for approval of activities and fees; prepare emails [REDACTED]	1,206.50
11/08/22	AET	Revise draft Application for Approval of Activities, Fees and Discharge; prepare further email [REDACTED] review emails from H. Yoon;	444.50
11/15/22	AET	Review and respond to email from K Fellowes; review email and comments [REDACTED]; prepare email [REDACTED]	317.50
11/16/22	AET	Review and respond to email [REDACTED]; finalize revisions to Notice of Application; prepare email to K. Fellowes;	190.50
11/21/22	AET	Review and respond to email [REDACTED]	63.50
11/22/22	AET	Review and respond to emails [REDACTED]; review and revise mid and end of month reports to GS E&R Corporation;	190.50
11/23/22	AET	Review and respond to email [REDACTED]; instruct Vanessa Gacusana regarding completion of Statement of Receipts and Disbursements;	127.00
11/24/22	AET	Review revised draft order from Stikeman Elliott and revised Escrow Agreement; exchange emails with K. Fellowes; prepare email to N. Doelman regarding revisions to draft order; exchange emails with B. Dufault; prepare letter to B. Dufault; review draft service letters; internal conference and correspondence with Vanessa Gacusana regarding service of materials;	635.00
11/25/22	AET	Prepare for and attend call with K. Fellowes, V. Kroeger and J. Shellon;	381.00
12/01/22	AET	Prepare email to K. Fellowes and N. Doelman regarding hearing on December 9;	63.50

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Date	Timekeeper	Description	Amount
12/02/22	AET	Exchange emails with K. Fellowes and J. Shellon regarding December 9 date;	63.50
12/07/22	AET	Review email [REDACTED] prepare email to K. Fellowes and N. Doelman;	63.50
12/08/22	AET	Correspond with K. Fellowes, N. Doelman, V. Kroeger, and J. Shellon regarding hearing date and meeting with GS E&R Corp.;	63.50
12/20/22	AET	Review and respond to email from N. Doelman; attend Teams meeting with GS E&R Corp., V. Kroeger, J. Shellon, N. Doelman and K. Fellowes;	571.50
12/22/22	AET	Correspond [REDACTED]	63.50
01/03/23	AET	Correspond [REDACTED] review draft monthly reports and draft response to email from H. Yoon;	199.50
01/10/23	AET	Review emails from H. Yoon; review and respond to email [REDACTED]	66.50
01/12/23	AET	Review certificate of dissolution; review addendum to engagement letter and letter to GS E&R Corporation; revise further letter to GS E&R Corporation;	1,263.50
01/20/23	AET	Review memorandum [REDACTED]	199.50
01/25/23	AET	Exchange emails [REDACTED] review materials and consider revisions to escrow agreement and order for distribution; telephone call with N. Doelman; prepare email to K. Fellowes and N. Doelman;	665.00
01/26/23	AET	Review and respond to emails [REDACTED] review Escrow Agreement;	133.00
01/31/23	AET	Review correspondence from A. Yoon, V. Kroeger and K. Fellowes; telephone call [REDACTED] prepare instructions to Corporate Services department regarding revival of GS E&R Canada Inc.;	665.00
02/02/23	AET	Internal correspondence with Laurie Beckman regarding revival; prepare articles of revival; correspond with Corporate Registry;	399.00
02/09/23	AET	Review email from A. Yoon; review and revise draft month-end report; exchange emails [REDACTED]	133.00

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PAYMENT IS DUE UPON RECEIPT OF INVOICE
 INTEREST ON OVERDUE ACCOUNTS WILL BE CHARGED 12% PER ANNUM
 GST #R115124141

Date	Timekeeper	Description	Amount
02/10/23	AET	Voicemail from G. Townsend; prepare email to [REDACTED]	66.50
02/13/23	AET	Review and respond to email from A. Yoon regarding revival; correspond with K. Fellowes, V. Kroeger and G. Townsend regarding revival;	266.00
Total Fees:			15,740.50

Fee Summary

Timekeeper	Hours	Rate	Total
ALEXIS TEASDALE	18.40	635.00	\$11,684.00
ALEXIS TEASDALE	6.10	665.00	\$4,056.50
	<u>24.50</u>		<u>\$15,740.50</u>

Taxable Other Charges

Photocopies 9.30

Total Fees	\$ 15,740.50
Disbursements and Other Charges	\$ 9.30
Total GST	\$ 787.49
CURRENT INVOICE DUE:	\$ <u>16,537.29</u>

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Suite 1100, 225 - 6th Avenue S.W.
Brookfield Place
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Canada T2P1N2
T: 403.269.6900

MNP LTD.
1500, 640 - 5TH AVENUE SW
CALGARY, AB
T2P 3G4
EMAIL: VICTOR.KROEGER@MNP.CA

Invoice Date: 03/14/23
Invoice No. 1220768
File No.: 038143.154610

ATTENTION: Victor Kroeger

For Professional Services Rendered Through February 28, 2023

File No.: 038143.154610

Matter Reference: NOI PROCEEDINGS OF GS E&R CANADA INC.

Contact: TEASDALE, ALEXIS

Invoice 1220768

Total Professional Fees	15,740.50
Total Taxable Disbursements and Other Charges	9.30
Total GST	787.49
Total Amount Due:	\$ 16,537.29

This remittance advice should be returned to ensure proper credit to your account. Thank you.

Payment Options:	
EFT/Wire Transfer: HSBC Bank Canada, Calgary Main Branch 407 - 8th Avenue S.W., Calgary, AB, T2P 1E5 Account Name: Lawson Lundell LLP Account No.: 009321001 Bank ID: 016 Transit: 10149 Swift Code: HKBCCATT	Cheque: Cheques payable to Lawson Lundell LLP and mailed to the following address: Suite 1100, 225 - 6th Ave. S.W. Brookfield Place Calgary, AB Canada T2P 1N2
Interac e-Transfer: Send to eftpmt@lawsonlundell.com referencing invoice number in message. Please send password to eftpmt@lawsonlundell.com in separate email.	
Please email us at eftpmt@lawsonlundell.com referencing invoice number and payment amount.	

THIS INVOICE IS PAYABLE UPON RECEIPT.

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