

C40076



COURT FILE NUMBER

B201 719774
25-2719774

COURT

COURT OF KING'S BENCH OF
ALBERTA

JUDICIAL CENTRE

CALGARY

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

COM
March 29, 2023



APPLICANT

MNP LTD., IN ITS CAPACITY AS
TRUSTEE UNDER THE NOTICE OF
INTENTION TO MAKE A
PROPOSAL OF GS E&R CANADA
INC. AND NOT IN ITS PERSONAL
CAPACITY

DOCUMENT

AFFIDAVIT OF RICHARD
ANDERSON

DATED

March 20, 2023

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

AFFIDAVIT OF RICHARD ANDERSON

Sworn on March 20, 2023

I, Richard Anderson, of the City of Calgary, in the Province of Alberta, Insolvency Practitioner,
MAKE OATH AND SAY THAT:

- 1) I am a vice-president of MNP Ltd. and a Licensed Insolvency Trustee and have been informed about the day-to-day administrative work in relation to the Notice of Intention to Make a Proposal of GS E&R Canada Inc.,(the “**Company**”) and, as such, have personal knowledge of the matters herein deposed to except where stated to be based on information and belief in which case I do verily believe same to be true.
- 2) The Trustee’s detailed billings for the Company, for the period January 6, 2021 to February 28, 2023 (the “**Invoices**”) are attached as Exhibit “A” to this Affidavit. The Trustee notes as follows with respect to the Invoices:
 - a) In relation to fees, the rates and charges applied are the normal rates and charges of personnel employed by MNP Ltd. The rates and ranges for the period of engagement are as follows:

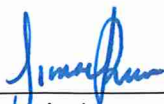
i)

CLASSIFICATION	HOURLY RATE (\$)
Administration	230 – 260
Analysts and Consultants	215 – 370
Managers	385 – 480
Partners	660 - 760

- b) The total amount due pursuant to the Invoices is \$485,212.57, which can be broken down as professional fees of \$459,951.45, actual out of pocket disbursements of \$2,155.76 and GST of \$23,105.36.

3) I make this Affidavit in support of the Trustee’s application for approval of its fees.

SWORN BEFORE ME at the City of)
Calgary, in the Province of Alberta)
This 20th day of March, 2023)


_____)
A Commissioner of Oaths in and for)
The Province of Alberta)

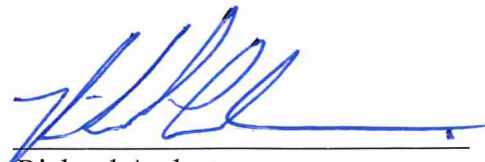

_____)
Richard Anderson

Exhibit A

THIS IS EXHIBIT " A "
referred to in the Affidavit of
Richard Anderson
Sworn before me this March 20~~16~~ ✓
day of 20 A.D. 2025 SD
Jimhu
A Commissioner for Oaths
in and for the Province of Alberta

GURSIMREN DHILLON
A Commissioner for Oaths
In and for the Province of Alberta
My Commission Expires January 17, 2025

Invoice



Invoice Number : 9729422

Client Number : 0855308

Invoice Date : Apr 7 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period 45,114.75
January 6 - April 7, 2021

Goods & Services Tax : 2,255.74

Total (CAD) : 47,370.49

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER - Division I Proposal
For the Period January 6 - April 7, 2021

Date	Name	Hours	Rate	Amount	Description
18-Mar-2021	Gord Neudorff	.80		528.00	2nd partner review of 1st report to court
		.80		660.00	
				528.00	
16-Feb-2021	Terra Klassen	1.00		385.00	Meeting with company, Karen and Vic for direction on filing
01-Mar-2021	Terra Klassen	.75		288.75	Meeting with team regarding NOI filing scheduled for March 8th, 2021, REVIEW documents that were emailed in for insurance to check for adequate coverage, email Vic to advise what coverage they currently have
02-Mar-2021	Terra Klassen	3.00		1,155.00	Analyzing cashflow statement provided preliminary and trying to figure out the formulas to add to make the spreadsheets make sense
10-Mar-2021	Terra Klassen	1.50		577.50	Input all of the creditors into Ascend, saving documents on N drive and separating the pdf's as per Vic. Emailed with Vic to confirm we have everything to file NOI tomorrow after going through file on N drive and verifying Ascend. Advised we are missing PPSA, pulled PPSA and found 3 secured creditors. Vic emailed Junggho to show them what the search found.
11-Mar-2021	Terra Klassen	4.00		1,540.00	Get Consent to act signed by Vic, Review cashflow statement and send email for confirmation of 7 items, Speak with Vic to confirm there was nothing else we needed confirmation on for the cashflow, Prepare the Ascend file for filing the NOI. Ran into issue filing NOI reached out to OSB to get figured out. Finally efiled NOI.
12-Mar-2021	Terra Klassen	3.00		1,155.00	Review additional material emailed over by Junggho, Contact OR due to filing error in GS ER's name. Continue to navigate through emails received in regards to this NOI and respond accordingly, Saving all material requested to N drive, reviewing additional agreements send today
12-Mar-2021	Terra Klassen	1.00		385.00	Meeting with Vic, Tom, Keith and myself, prepare creditor list and mail out while I wait on the OR to change the Certificate of filing. Continue to work on verifying the cashflow statement. Received and responded to Junggho's emails through out the day
15-Mar-2021	Terra Klassen	2.00		770.00	Go through week 2 bank rec and verify balances sent in with back-up, respond to emails and email questions regarding cash flow. Response to email from Karen, email Vic regarding OR, call OR to see if we can get an update on the name change, save all documents to N drive.
16-Mar-2021	Terra Klassen	6.50		2,502.50	Working on getting the Creditor notice out to all creditor, spoke with OR to get name change, prepared documents for Vic to re-sign, getting affidavit of trustee for name change, prepare first report of Trustee for court, meeting with Vic to go over first report. Revise all forms that had the wrong name on them. Call with Vicky to get Vic' affidavit commissioned and signed, refiled documents with OR as they instructed with Alerts, saved aliewh forms on N drive, prepared form 29 & 30 to go with Trustee first report. Revise first report as per Vic and try to include additional details to cover everything we are doing on the file. Send to Rick to review and save on N drive. Compare to Karen's court report to ensure nothing is missing
17-Mar-2021	Terra Klassen	3.50		1,347.50	Set meeting with Vic to go over report, revise report based off Rick's comments, revise report after Vic's comments, reformat report for Vic, meet with Vic to go through report and work on cashflow comments within report with Vic. Read all emails that were received today and update report based off legal counsel's changes
18-Mar-2021	Terra Klassen	4.00		1,540.00	Finish off cash flow summary, send email to Junggho to sign cash flow, work with Vic to finish First report and develop cashflow summary, email Gord the report for review, call Louise at the OR to get update on their OR Certificate. Spoke with OR, received new filing certificate, emailed to Junggho, send cashflow, notes and form 30 for Junggho to sign, sent form 29 for Vic to sign. Finished Supplemental report and sent everything off to Wendy to prepare for court filing. Waiting on cashflow and notes to be resigned by Junggho. received signed cashflow and notes all executed and e-filed along with form 29 and form 30.
18-Mar-2021	Terra Klassen	1.00		385.00	Make all the changes to the First report that Vic and Lawson had requested.
19-Mar-2021	Terra Klassen	.50		192.50	email back and forth with Junggho to explain the next steps for cashflow presentation
22-Mar-2021	Terra Klassen	2.00		770.00	Review cashflow, email questions and reply to emails, upload additional documents to the OSB. Save all the new documents to the N drive.

23-Mar-2021	Terra Klassen	2.00	770.00	Replied to emails, tcw Lee and Jungaho, reviewed cashflow, verified invoices, meeting with Vic to go over cashflow, sent emails advising of what needed to be done in order to verify cashflow. Email regarding which invoices should or should not be paid
24-Mar-2021	Terra Klassen	4.00	1,540.00	Back to back meetings with company as well as lawyers and BCOGC, work on preparing the bank reconciliations for the company to make this easier for them to follow and complete weekly. Bank balances not matching the original cashflow balance due to incorrect breakout. Correcting bank rec's to ensure the right amount are included in cashflow and variances explained
25-Mar-2021	Terra Klassen	.50	192.50	Go through emails, respond to Jungaho in regards to timing of the cash flow reports
29-Mar-2021	Terra Klassen	1.50	577.50	Go through emails for GS E&R, review invoices over \$5k, send email with view on invoices with no issues as well as invoice for invoices for Vic to review and email to Jungaho to request a missing invoice for review
30-Mar-2021	Terra Klassen	1.50	577.50	Verify that the cash flow is correct and balances to the projections and bank, ensure the variances are explained, email Jungaho regarding proxy taxes, Enquire from Vic if they should pay Property taxes
31-Mar-2021	Terra Klassen	.30	115.50	Read and Respond to emails
		43.55	385.00	
			16,766.75	
06-Jan-2021	Victor Kroeger	.50	330.00	Correspondence with company re file information
16-Feb-2021	Victor Kroeger	2.50	1,650.00	Prepare response to company question, review draft cash flow statement, attend call with company and Stikemans
18-Feb-2021	Victor Kroeger	1.00	660.00	Respond to questions from the company
22-Feb-2021	Victor Kroeger	1.00	660.00	Deal with questions from Company
24-Feb-2021	Victor Kroeger	1.50	990.00	Providing responses to company questions
01-Mar-2021	Victor Kroeger	1.50	990.00	Call with company; review information provided by company
10-Mar-2021	Victor Kroeger	2.00	1,320.00	Preliminary work on filing
12-Mar-2021	Victor Kroeger	3.00	1,980.00	Refirst day issues, t/c SSayer, T/c BCOGC, emails to company, discussions with T Klassen re notices and re monitoring
15-Mar-2021	Victor Kroeger	2.00	1,320.00	Review draft notices, review filing material
16-Mar-2021	Victor Kroeger	3.50	2,310.00	Work on report to Court
17-Mar-2021	Victor Kroeger	4.50	2,970.00	Work on report, correspondence and Tcs with A Teasdale; correspondence with K Fellowes; work on draft Sayer engagement letter; discussions with Sproule re valuation
18-Mar-2021	Victor Kroeger	3.50	2,310.00	Finalize reports to the Court. Correspondence with K Fellowes and A Teasdale
22-Mar-2021	Victor Kroeger	1.00	660.00	Review CA, and provide comments
23-Mar-2021	Victor Kroeger	2.00	1,320.00	Review cash flow updates, correspondence with company re pre filing creditors, t/cs creditors
24-Mar-2021	Victor Kroeger	3.50	2,310.00	T/Cs T Klassen re weekly accounting, t/c company re critical suppliers, t/c BCOGC re update, t/c A Teasdale re critical suppliers, attend Court application
25-Mar-2021	Victor Kroeger	1.50	990.00	Review correspondence re creditor claims; correspond with Sayer
26-Mar-2021	Victor Kroeger	2.00	1,320.00	Call with Company; review correspondence drafted by Stikemans to certain creditors
29-Mar-2021	Victor Kroeger	1.00	660.00	Deal with payment requests; review correspondence re weekly reporting
30-Mar-2021	Victor Kroeger	1.00	660.00	Respond to questions from Company, t/cs creditors, discussion with T Klassen re weekly variance report.
31-Mar-2021	Victor Kroeger	1.00	660.00	Reply to numerous emails from Company; t/c with creditor
01-Apr-2021	Victor Kroeger	2.00	1,320.00	Review and edit draft SISP; t/c T Pavic - Sayer; correspondence with Company
		41.50	660.00	
			27,390.00	
16-Mar-2021	Wendy Locke	2.00	430.00	Preparing and mailing out Notice of Intention, drafting Affidavit of mailing
		2.00	215.00	
			430.00	
	TOTAL	87.85	45,114.75	

Invoice



Invoice Number : 9824218

Client Number : 0855308

Invoice Date : May 4 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period April 8 - April 30, 2021 13,300.00

Disbursements 13.09

Sub Total : 13,313.09

Goods & Services Tax : 665.65

Total (CAD) : 13,978.74

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER - Division I Proposal
For the Period April 8 - April 30, 2021

Date	Name	Hours	Rate	Amount	Description
15-Apr-2021	Daniela Leon	.80		172.00	SAGE GL code creation. Posting wire transfer Dec. 16 and March 10. Emails to Vic. Email to BMO to get March bank statement. Review to previous Ricks email.
15-Apr-2021	Daniela Leon	.30		64.50	Cheque preparation. Posting transaction in SAGE.
		1.10	215.00	236.50	
08-Apr-2021	Reina Ainsworth	.40		86.00	Post documents to website.
09-Apr-2021	Reina Ainsworth	.50		107.50	Post documents on website.
		.90	215.00	193.50	
08-Apr-2021	Victor Kroeger	2.00		1,320.00	Finalize SISP procedure memo and LOI document
09-Apr-2021	Victor Kroeger	1.00		660.00	Finalize SISP process, review and reply to correspondence with company
12-Apr-2021	Victor Kroeger	1.00		660.00	Correspondence with Sayer
13-Apr-2021	Victor Kroeger	2.00		1,320.00	Review draft Sproule evaluation, review correspondence
14-Apr-2021	Victor Kroeger	3.50		2,310.00	Review weekly Company reporting; work with Company regarding the weekly reporting; correspondence with Company re dealings with suppliers
15-Apr-2021	Victor Kroeger	2.00		1,320.00	Deal with Sproule re valuation;
16-Apr-2021	Victor Kroeger	2.00		1,320.00	Review draft APA and provide comments, correspondence with company
19-Apr-2021	Victor Kroeger	1.00		660.00	Review weekly results
21-Apr-2021	Victor Kroeger	1.00		660.00	Update call with BCOGC, review correspondence re sales process
26-Apr-2021	Victor Kroeger	1.50		990.00	Review weekly results; communication with company re payments, review correspondence re potential purchaser requests
28-Apr-2021	Victor Kroeger	1.50		990.00	Review correspondence with Sayer, review Sproule indication of value, review Company payment requests
30-Apr-2021	Victor Kroeger	1.00		660.00	Review marketing update from Sayer; review correspondence with BCOGC, review information requests.
		19.50	660.00	12,870.00	
	Total			21.50	13,300.00

**GS ER - Division I Proposal
For the Period April 8 - April 30, 2021**

Date	Name	Amount	Description
09-Apr-2021	Misc. Disbursements	10.09	West Direct Courier Invoice 21637577 (Mar 25) - Transaction 1597837
23-Apr-2021	Misc. Disbursements	3.00	Paid to the Government of Alberta Invoice 50098078 Mar 31/21 re: PPR -Transaction 1600074

Total 13.09

Invoice



Invoice Number : 9892295

Client Number : 0855308

Invoice Date : Jun 10 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period May 1 - June 8, 2021	28,020.75
Disbursements	11.86
Sub Total :	<u>28,032.61</u>
Goods & Services Tax :	<u>1,401.63</u>
Total (CAD) :	<u>29,434.24</u>

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

**GSR - Division I Proposal
For the Period May 1 - June 8, 2021**

Date	Name	Units	Rate	Amount	Description
11-May-2021	Rick Anderson	.60		291.00	Reports for extension application.
		.60		485.00	
04-Jun-2021	Seamus Boyle	.75		288.75	Review file documents and trustee's reports and Ministry of finance proof of claim
		.75		385.00	
14-May-2021	Vanessa Allen	.60		396.00	Review and comment on Trustee's Second Report.
		.60		396.00	
03-May-2021	Victor Kroeger	2.00		1,320.00	Review weekly results, review correspondence re sales process, correspondence with A. Teasdale re required Court report
05-May-2021	Victor Kroeger	3.00		1,980.00	Bi weekly update call with BCOGC, work on Court report
07-May-2021	Victor Kroeger	.50		330.00	Call with Randy Green re sales process
10-May-2021	Victor Kroeger	2.50		1,650.00	Review weekly reporting and correspondence to and from Company
11-May-2021	Victor Kroeger	2.50		1,650.00	Work on 2nd report, review Stikeman's draft application materials
13-May-2021	Victor Kroeger	4.00		2,640.00	Work on report
14-May-2021	Victor Kroeger	4.00		2,640.00	Call with Company, Sayer and Legal counsel for a first look at offers, finalize report, various calls with A. Teasdale re report.
17-May-2021	Victor Kroeger	1.00		660.00	Correspondence with Company re payment requests, review Sayer correspondence
18-May-2021	Victor Kroeger	2.00		1,320.00	Review weekly results and correspond with Company with questions, call with Company and Sayer and legal counsel re SISP status
19-May-2021	Victor Kroeger	2.00		1,320.00	Call with BCOGC, review correspondence with Sayer;
21-May-2021	Victor Kroeger	1.00		660.00	Attend Court application
25-May-2021	Victor Kroeger	.50		330.00	Correspond with Company re payments
26-May-2021	Victor Kroeger	2.00		1,320.00	Review weekly reporting and correspond with Company. Review and correspond with Company re payables.
27-May-2021	Victor Kroeger	.50		330.00	correspondence with company.
28-May-2021	Victor Kroeger	1.00		660.00	Review offers, set up meeting, correspondence with Sayer
31-May-2021	Victor Kroeger	2.00		1,320.00	Prepare for and attend call with Company, Sayer and Counsel re offers; review correspondence with Company, Deal with Official Receiver re Orders
01-Jun-2021	Victor Kroeger	2.00		1,320.00	Review weekly reporting
02-Jun-2021	Victor Kroeger	2.50		1,650.00	Prepare for and attend call with BCOGC and lawyers re offers; t/c S. T. Pavic re offers, call with T. Pavic, K. Fellowes and A. Teasdale re offers, t/c B. Davison re offers
03-Jun-2021	Victor Kroeger	1.00		660.00	Communication with Sayer re offers
04-Jun-2021	Victor Kroeger	1.00		660.00	Deal with offer correspondence
07-Jun-2021	Victor Kroeger	2.00		1,320.00	Review weekly financial information
08-Jun-2021	Victor Kroeger	1.00		660.00	Deal with Sayer and offers
		40.00		660.00	
				26,400.00	
04-May-2021	Wendy Locke	.50		107.50	File administration
11-May-2021	Wendy Locke	.40		86.00	Editing documents
14-May-2021	Wendy Locke	.40		86.00	Editing Second Report to the Court
18-May-2021	Wendy Locke	.50		107.50	Posting documents to website
20-May-2021	Wendy Locke	.40		86.00	Posting documents to website
27-May-2021	Wendy Locke	.40		86.00	Posting documents to website
31-May-2021	Wendy Locke	.40		86.00	Posting documents to website
		3.00		215.00	
				645.00	
				28,020.75	
	Total			44.95	

GS ER - Division I Proposal
 For the Period May 1 - June 8, 2021

Date	Name	Amount	Description
07-May-2021	Misc. Disbursements	11.86	West Direct courier invoice 21649226 - Transaction 1602215

Total 11.86

Invoice



Invoice Number : 9924448

Client Number : 0855308

Invoice Date : Jul 5 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period June 9 - June 30, 2021 18,040.50

Sub Total :	18,040.50
Goods & Services Tax :	902.02
Total (CAD) :	18,942.52

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER - Division I Proposal
For the Period June 9 - June 30, 2021

Date	Name	Units	Rate	Amount	Description
14-Jun-2021	Daniela Leon	.10		21.50	Email to Vic.
15-Jun-2021	Daniela Leon	.20		43.00	Email to BMO follow up wire transfer, email to Vic and Tom.
16-Jun-2021	Daniela Leon	.40		86.00	Posting in SAGE wire transfer, email sent to Victor K.
16-Jun-2021	Daniela Leon	.20		43.00	Email sent to BMO as per Vic's information sent.
		.90	215.00	193.50	
14-Jun-2021	Seamus Boyle	.20		80.00	Review and save proof of claim from Work safe BC
		.20	400.00	80.00	
09-Jun-2021	Victor Kroeger	1.50		1,035.00	Call with Company and lawyers re offers; correspondence with Sayer
10-Jun-2021	Victor Kroeger	1.00		690.00	Correspondence with Sayer and company, review draft Stikeman email to BCOGC
15-Jun-2021	Victor Kroeger	2.00		1,380.00	Review BCOGC response, call with company and legal counsel, review & respond to company requests for payments
17-Jun-2021	Victor Kroeger	2.00		1,380.00	Review weekly reporting; review and provide comments to Stikemans re letter to BCOGC
18-Jun-2021	Victor Kroeger	3.00		2,070.00	Call with BCOGC, call with Stikemans & Lawson Lundell; call with Stikemans and company, call with Stikemans and Sayer; review information
21-Jun-2021	Victor Kroeger	1.00		690.00	Review correspondence with company, correspond with Stikemans
23-Jun-2021	Victor Kroeger	2.50		1,725.00	Review BCOGC proposal, t/c Stikemans, Sayer & Lawson Lundell re BCOGC and Bench Creek, review ench Creek financial information
24-Jun-2021	Victor Kroeger	2.00		1,380.00	Review weekly results and variance analysis
25-Jun-2021	Victor Kroeger	5.50		3,795.00	Draft 3rd report
28-Jun-2021	Victor Kroeger	1.50		1,035.00	Finalize report, t/c BCOGC and counsel
29-Jun-2021	Victor Kroeger	2.00		1,380.00	Review weekly reporting, review payment requests
30-Jun-2021	Victor Kroeger	1.50		1,035.00	Call with BCOGC re sale to Bench Creek, t/c K Fellowes & A Teasdale re potential sale, call with T Pavic re BCOGC conditions
		25.50	690.00	17,595.00	
29-Jun-2021	Wendy Locke	.80		172.00	Posting documents to website
		.80	215.00	172.00	
	Total	27.40		18,040.50	

Invoice



Invoice Number : 9958015

Client Number : 0855308

Invoice Date : Aug 4 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period July 1- 31, 2021 19,135.25

Sub Total :	19,135.25
Goods & Services Tax :	956.76
Total (CAD) :	20,092.01

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER - Division I Proposal

For the Period July 1 - July 31, 2021

Date	Description	Hours	Rate	Amount	Description
27-Jul-2021	Daniela Leon	.25		53.75	Posting Journal deposit in SAGE 50 as per Rick's email, saving back up docs and filing in BMO folder.
28-Jul-2021	Daniela Leon	.30		64.50	SAGE General ledger report generated for Victor K.
		.55	215.00	118.25	
02-Jul-2021	Victor Kroeger	1.00		690.00	Attend extension Court application
05-Jul-2021	Victor Kroeger	2.50		1,725.00	Weekly financial review.
08-Jul-2021	Victor Kroeger	1.00		690.00	Call with K Fellowes & A Teasdale re proposal, review correspondence.
09-Jul-2021	Victor Kroeger	1.00		690.00	Review correspondence between Lawson Lundell & Stikemans
12-Jul-2021	Victor Kroeger	2.00		1,380.00	Review weekly reporting
13-Jul-2021	Victor Kroeger	1.00		690.00	Call with K Fellowes & A Teasdale re proposal, review proposed payments
14-Jul-2021	Victor Kroeger	2.50		1,725.00	Call with BCOGC, Potential purchaser, GS E&R and counsel, review correspondence, communication with K Fellowes & A Teasdale
15-Jul-2021	Victor Kroeger	1.00		690.00	Review correspondence and deal with post filing of proposal plan
16-Jul-2021	Victor Kroeger	1.00		690.00	Review correspondence re BCOGC & Bench Creek;
19-Jul-2021	Victor Kroeger	1.00		690.00	Review invoice payment requests, review BCOGC/Bench Creek correspondence
21-Jul-2021	Victor Kroeger	1.50		1,035.00	Review draft escrow agreement and discuss changes with A Teasdale
22-Jul-2021	Victor Kroeger	3.50		2,415.00	Review amended draft Escrow agreement & T/c A Teasdale, review weekly variance reporting
23-Jul-2021	Victor Kroeger	2.00		1,380.00	Call with Stikemans & Lawson Lundell re agreement, correspondence with A Teasdale, review and comment on most recent draft of Escrow agreement
26-Jul-2021	Victor Kroeger	.50		345.00	Review payment requests
27-Jul-2021	Victor Kroeger	3.00		2,070.00	Work on 4th Court report
28-Jul-2021	Victor Kroeger	1.00		690.00	Deal with escrow agreements, review draft APA
29-Jul-2021	Victor Kroeger	1.00		690.00	Review draft escrow agreement re purchase deposit, review draft SAVO material and draft comments to A Teasdale
30-Jul-2021	Victor Kroeger	.50		345.00	Review sale documents and sign P&S Escrow agreement.
		27.00	690.00	18,630.00	
05-Jul-2021	Wendy Locke	.80		172.00	File administration
06-Jul-2021	Wendy Locke	.50		107.50	Posting documents to website
27-Jul-2021	Wendy Locke	.50		107.50	Preparing bank deposit slip and bringing cheque to the bank
		1.80	215.00	387.00	
	Total	29.35		19,135.25	

Invoice



Invoice Number : 9992202

Client Number : 0855308

Invoice Date : Sep 1 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period August 1- 31, 2021	31,639.50
Disbursements	1,828.18
Sub Total :	<u>33,467.68</u>
Goods & Services Tax :	<u>1,673.38</u>
Total (CAD) :	<u>35,141.06</u>

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER - Division I Proposal
For the Period August 1 - August 31, 2021

Date	Name	Hours	Rate	Amount	Description
09-Aug-2021	Alyssa Wells	.30	225.00	67.50	Formatted and printed 4th reports with appendices and exhibits
		.30	225.00	67.50	
13-Aug-2021	Daniela Leon	.10		22.50	SAGE report BMO General Trust account ledger for Rick A.
30-Aug-2021	Daniela Leon	.50		112.50	Posting wire transfer in SAGE, printing back up documents and filing them in Gen trust BMO, saving them in N drive. Email to Rick.
30-Aug-2021	Daniela Leon	.20		45.00	BMO General Trust July bank reconciliation, reports generation.
		.80	225.00	180.00	
27-Aug-2021	Rick Anderson	.40		202.00	Draft wire for return of Agency funds.
		.40	505.00	202.00	
30-Aug-2021	Sarah Forest	.20		45.00	Teams meeting w/ Rick, Wendy & Daniela re new file set up in estates for retainer & general trust banking
		.20	225.00	45.00	
13-Aug-2021	Seamus Boyle	.60		240.00	Review statement of affairs figures and request import of figures into ascend
16-Aug-2021	Seamus Boyle	4.00		1,600.00	Review Trustee reports, correspondence with V Kroeger and W. Locke, review statement of affairs, prepare trustee's report on proposal
17-Aug-2021	Seamus Boyle	3.20		1,280.00	Prepare for e-filing, review of proposal and trustees report, prepare creditors package
18-Aug-2021	Seamus Boyle	.40		160.00	Post proposal documents to engagement website
19-Aug-2021	Seamus Boyle	3.0		120.00	Post amended creditors package to engagement website
23-Aug-2021	Seamus Boyle	.25		100.00	Update to engagement webpage
		8.75	400.00	3,500.00	
09-Aug-2021	Victor Kroeger	4.00		2,760.00	Work on draft reports, review draft application materials, t/c A Teasdale
04-Aug-2021	Victor Kroeger	1.50		1,035.00	Review draft application material re SAVO, calls with A Teasdale, review Lawson Lundell's email to Stikemans
05-Aug-2021	Victor Kroeger	3.50		2,415.00	Review weekly reporting, review information for exhibits to reports, t/c A Teasdale & K Fellowes
06-Aug-2021	Victor Kroeger	2.00		1,380.00	Work on changes to reports, review correspondence with Stikemans & Lawson Lundell, deal with post closing information, deal with statement of affairs information
09-Aug-2021	Victor Kroeger	2.50		1,725.00	Finalize reports, review Statement of Affairs info, correspondence with Stikemans
10-Aug-2021	Victor Kroeger	3.50		2,415.00	Review draft proposal, correspond with Company re questions, Review weekly results.
11-Aug-2021	Victor Kroeger	1.50		1,035.00	Correspondence with K Fellowes & A Teasdale re proposal
12-Aug-2021	Victor Kroeger	1.00		690.00	Call with Company and BCOGC re sale approval application, review proposal documentation
16-Aug-2021	Victor Kroeger	2.50		1,725.00	Attend Court, review Statement of Affairs, correspondence re statement of affairs, discussion with S Boyle re Trustee's report, review proposed payments
17-Aug-2021	Victor Kroeger	4.00		2,760.00	Deal with finalizing Trustee's report, filing proposal etc with OR and mail out to creditors.
18-Aug-2021	Victor Kroeger	3.50		2,415.00	Review weekly reporting, answer questions re closing, review correspondence
19-Aug-2021	Victor Kroeger	.50		345.00	Correspondence with Company re BCOGC payment
21-Aug-2021	Victor Kroeger	1.00		690.00	Review and comment on closing documents
24-Aug-2021	Victor Kroeger	1.00		690.00	Review payment requests; correspondence with Company
25-Aug-2021	Victor Kroeger	3.00		2,070.00	Weekly review of results and correspondence with Company re various matters including forecast and municipal tax payment
27-Aug-2021	Victor Kroeger	1.50		1,035.00	Deal with sale closing matters, deal with payments
30-Aug-2021	Victor Kroeger	2.00		1,380.00	Weekly review of results
		38.50	690.00	26,565.00	
09-Aug-2021	Wendy Locke	.50		112.50	Preparing WIP and draft invoice
10-Aug-2021	Wendy Locke	.80		180.00	Posting documents to website
13-Aug-2021	Wendy Locke	.50		112.50	Posting documents to website
16-Aug-2021	Wendy Locke	.50		112.50	Entering Assets and Liabilities into Ascend
17-Aug-2021	Wendy Locke	2.00		450.00	E-filing documents with the OSB, mailing out creditors package
18-Aug-2021	Wendy Locke	.50		112.50	Posting documents to website
		4.80	225.00	1,080.00	
	Total	53.75		31,639.50	

**GS ER - Division I Proposal
For the Period August 1 - August 31, 2021**

Date	Name	Amount	Description
19-Aug-2021	Misc. Disbursements	1,828.18	Photocopy Charge and Postage for mailout- Transaction 40362117
Total		<u>1,828.18</u>	

Invoice



Invoice Number : 10064903

Client Number : 0855308

Invoice Date : Nov 4 2021

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period
September 1 - October 31, 2021 88,049.20

Sub Total :	88,049.20
Goods & Services Tax :	4,402.46
Total (CAD) :	92,451.66

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER - Division I Proposal
For the Period September 1 - October 31, 2021

Date	Name	Hours	Rate	Amount	Description
08-Sep-2021	Alysa Wells Zörgdräger	1.50	397.50	596.25	Printed, mailed, emailed and faxed Form 40.1 to Creditors and printed backup and affidavit
20-Sep-2021	Alysa Wells Zörgdräger	1.00	225.00	225.00	Printed and mailed 30 day notices to Creditors
03-Sep-2021	Candace DeKuyper	1.00	352.00	352.00	Entered and reviewed Unsecured claims for voting
26-Oct-2021	Daniela Leen	20	256.00	5120	September BMO General Trust bank reconciliation. Email to Sarah. Email to BMO.
05-Sep-2021	Jacqueline Shelton	2.20	880.00	1936.00	Discussion with V.Kroeger regarding FMOIC; review file to get up to date for the same
09-Sep-2021	Jacqueline Shelton	3.50	1400.00	3336.00	Prepare agenda and package for FMOIC; compile all tabbed documents; review POC's and enter incoming of the same; reach out to creditors who have not proved claims to request proper support; provide claims summary and ongoing voting letters to V.Kroeger for review prior to FMOIC; review requirement for Form 40.1, communicate the same;
07-Sep-2021	Jacqueline Shelton	8.00	3200.00	6536.00	Final drafts of documents for FMOIC; communicate claims register and voting received to date with legal counsel; review last minutes claims before FMOIC and enter into Ascend; attend and secretary FMOIC; draft form 40.1, attendance list, minutes of the FMOIC and 5th report of the Trustee; circulate for partner review; compile additions to service list and email addresses for all parties who have filed a proof of claim, as requested by Trustee's counsel
08-Sep-2021	Jacqueline Shelton	5.00	2000.00	8536.00	Review and final edits to Form 40, Form 40.1, minutes of the meeting of creditors; attendance sheet of the meeting of creditors and fifth report of the receiver. Circulate for legal and second partner review; p/c with A.Tessdale regarding service list and service of form 40.1; review incoming POC and enter in Ascend; communicate with creditor for updated schedule A for POC filed; compile all final documents for filing with the court; direct form 40.1 mailing to creditors; direct all documents filing with the OR
09-Sep-2021	Jacqueline Shelton	.25	100.00	8636.00	Review claim received; update the same in Ascend
10-Sep-2021	Jacqueline Shelton	.50	200.00	8836.00	Review amended POC; update Ascend
13-Sep-2021	Jacqueline Shelton	.50	200.00	9036.00	Organize pick up of books and records
14-Sep-2021	Jacqueline Shelton	.20	80.00	9116.00	Update creditor name
15-Sep-2021	Jacqueline Shelton	1.50	600.00	9716.00	Review ongoing engagement requirements; draft updated engagement letter with estimated fees
16-Sep-2021	Jacqueline Shelton	1.50	600.00	10316.00	Planning meeting for takeover; compile required documentation for takeover; communicate the same with the controller attempt to access Pandell records remotely
17-Sep-2021	Jacqueline Shelton	2.50	1000.00	11316.00	Complete package with Aug.17 Order, Sept.17 Order, resignation letters and Draft letter to TD to freeze accounts; communication with Hyewon Lee regarding the office visit on Monday and records required;
20-Sep-2021	Jacqueline Shelton	3.00	1200.00	12516.00	Review bank reconciliation and outstanding cheques, to direct to transfer funds between the same; complete S.149 Notice to Creditors to prove claim; circulate to Wendy for mailout; discussions with Hyewon regarding access to accounting records, enter in new creditor information and send out creditors package and notice to prove claim; work with Payworks in attempt to gain access to payroll records prior to termination on Sept.21, 2021
21-Sep-2021	Jacqueline Shelton	3.50	1400.00	13916.00	Continue to work with Payworks to diagnose the issue with gaining access to the payroll records; draft letter to open up Trustee's accounts at BMO; review communication regarding BP and Pembina revenue and closing adjustments; PC with BP and Pembina regarding the same; PC with Stikeman's regarding the closing adjustment and what is included.
22-Sep-2021	Jacqueline Shelton	1.00	400.00	14316.00	Call with Bench Creek re Aug revenues; review communication received from Jungtho regarding the closing adjustments p/c with V.Kroeger and A.Tessdale regarding the same; review POC's
23-Sep-2021	Jacqueline Shelton	1.50	600.00	14916.00	Call with BP and Pembina to ensure they have been directed to send the funds to us; review and edits to the mail re-direct; set up bank accounts in Ascend
26-Sep-2021	Jacqueline Shelton	.25	100.00	15016.00	Receive two additional POC's; save to server
27-Sep-2021	Jacqueline Shelton	1.50	600.00	15616.00	Review account to ensure funds present; send request for wire transfer to pay for POC's/7's from payworks; review email regarding closing adjustments, review financial and banking information regarding the same, to confirm transactions within the closing adjustments; summarize findings for V.Kroeger
28-Sep-2021	Jacqueline Shelton	1.50	600.00	16216.00	Communication with Jungtho regarding tenancy at the office; communication with TD regarding account balance, review account transactions; P/C with A.Tessdale regarding the Bench Creek adjustments; email communication with Payworks regarding the wire transfer; direction regarding AR collection; communication with Hyewon regarding outstanding service providers
29-Sep-2021	Jacqueline Shelton	2.50	1000.00	17216.00	Continue to work with Payworks regarding the wire transfer to clear account balance; pull bank statement from BMO re the same; P/C to Bench Creek, Pembina and BP regarding Aug. revenue as GS has still not received; call with creditor regarding POC filed; confirm wire transfer information for receiving funds from TD; discussions with CRA auditor
30-Sep-2021	Jacqueline Shelton	1.50	600.00	17816.00	Discussions with BP regarding Bench Creek Aug revenue adjustment; review tracker for AR; contact parties for receipt
04-Oct-2021	Jacqueline Shelton	3.00	1200.00	19016.00	Draft month end reporting for HQ; circulate to V.Kroeger for review and approval; discussions regarding OR and Court fee
05-Oct-2021	Jacqueline Shelton	1.00	400.00	19416.00	Finalize monthly report for monthly monitoring; circulate to GS E&T contacts; answer questions regarding payroll audit/communication with payworks and direct payment of the same
06-Oct-2021	Jacqueline Shelton	1.00	400.00	19816.00	Receipts of multiple invoices for payment; begin tracking sheet of the same for once funds are received from TD; review and coding for refund received for vehicle plate return; attempt communication with Bench Creek regarding the Pembina August revenue; discussions with A.Tessdale and V.Kroeger regarding the same; direction regarding the remaining prepaids outstanding;
07-Oct-2021	Jacqueline Shelton	1.25	500.00	20316.00	Complete list of bill payment requisitions for once the funds are received from TD; communication with TD account regarding wire transfers; review accounting records to confirm outstanding invoice pmts; communication regarding employee POC's received
08-Oct-2021	Jacqueline Shelton	.75	300.00	20616.00	Confirm funds have been wired from TD to trustee account; review and direct coding for deposit;
12-Oct-2021	Jacqueline Shelton	.50	200.00	20816.00	Review bank account to confirm receipt of funds; direct W.Locke to pay the same; conversation with Bench Creek regarding outstanding BC levy payments; review rental payment for October; submit for payment of the same
13-Oct-2021	Jacqueline Shelton	1.00	400.00	21216.00	Review transaction details in TD accounts since September 30, 2021; reconciliation of the same for Ascend; direct deposit into Ascend accounts to facilitate bill payments
14-Oct-2021	Jacqueline Shelton	2.50	1000.00	22216.00	Discussion with A.Tessdale regarding outstanding collection efforts; compile necessary information to support the demand letters; send to A.Tessdale for support; discussion with V.Kroeger regarding the same; drafting mid month report to HQ; review outstanding pre-payment AR for status, discuss move forward plan re the same; conversation with Lavery regarding Pibney Bowes collection notice, which relates to invoices post cancellation, direction of the same; discussion with Lavery and J.Park to organize pick up of remaining documentation
15-Oct-2021	Jacqueline Shelton	3.50	1400.00	23616.00	Finalize draft of mid month report, ensuring reconciliation to Ascend accounts and TD; email communication to A.Tessdale regarding updates for the report; organize records take over and location clean out for next week; review invoices received from creditor regarding ongoing services; contact Hyewon to confirm these accounts were cancelled; communication with provider to cancel account and notify Bench Creek of the same
18-Oct-2021	Jacqueline Shelton	1.50	600.00	24216.00	P/C with A.Tessdale regarding mid month update to HQ; Review closing adjustment spreadsheet for Wide Sky Disposal Invoice from March; email with BP regarding Sept revenues; final review of mid month report, circulate; review poc from previous employee and direction regarding incomplete schedule A; review outstanding invoices and direct either payment or POC for the same
19-Oct-2021	Jacqueline Shelton	.75	300.00	24516.00	PC with A.Tessdale to discuss Aug revenues, set off for Gasfield and Energetic pre paid demand; provide backup information regarding Gasfield's claim;
20-Oct-2021	Jacqueline Shelton	7.50	3000.00	27516.00	Travel to site; takeover of records; inventory of records; arrange pick up with courier and shred company; email communication with Wide Sky Disposal regarding ongoing services at Fort Nelson; email communication with A.Tessdale regarding demands
21-Oct-2021	Jacqueline Shelton	.25	100.00	27616.00	Review incoming invoices from Pibney Bowes; direction of payment of the same; email to Gasfield regarding clarification of the light to set off and information request for POC and prepayment funds
22-Oct-2021	Jacqueline Shelton	2.50	1000.00	28616.00	Review queries from HQ regarding Mid October reporting; reconciliation to prior month of the same; email response; review incoming invoices for services at Fort Nelson, review material for dress of sale closing; draft email to service providers (Peace Country Petroleum and Wide Sky Disposal) regarding the same; updating payee to Bench Creek
25-Oct-2021	Jacqueline Shelton	.50	200.00	28816.00	Review demand to Bench Creek re Aug revenues; provide comment on the same
26-Oct-2021	Jacqueline Shelton	2.00	800.00	29616.00	Review closing adjustment for Pembina revenues; Email to J.Park regarding Aug revenue adjustment relating to Pembina; revisions to the Demand to Bench Creek; follow up email to Gasfield re repayment AR; circulate final demand letter to A.Tessdale; PC with Gasfield regarding outstanding AR and filing POC
27-Oct-2021	Jacqueline Shelton	2.00	800.00	30416.00	Final draft of Demand to Bench Creek for Pembina funds, circulate the same; email communication with J.Park regarding employee claim for severance; review records of the company pertaining to the same; discussion with V.Kroeger re disallowance; draft disallowance regarding the same
28-Oct-2021	Jacqueline Shelton	1.75	700.00	31116.00	Email Payworks regarding T's and summary; email S.Sheldon regarding swearing affidavit, email to A.Tessdale re the same; call with CRA regarding pre Proposal RP audit; call with Gasfield re filing out their POC; review the same and update ascend
29-Oct-2021	Jacqueline Shelton	.50	200.00	31316.00	PC with A.Tessdale re employee claim and necessary information to accept or disallow
29-Oct-2021	Jacqueline Shelton	1.00	400.00	31716.00	Phone call with A.Tessdale regarding employee claim; attempt to pull necessary information from Payworks; conversations with Payworks for the current ROE's
		76.85	400.00	30,660.00	

16-Sep-2021	Lucas Avery	.40	148.00	Call with Jackie and emails to/from Jackie re: possession on Monday
17-Sep-2021	Lucas Avery	.30	111.00	Call with Jackie and emails
20-Sep-2021	Lucas Avery	5.00	1,850.00	Possession, to and from site, moving boxes, taking inventory. Figuring out how to and requesting and gaining access to Pandell
23-Sep-2021	Lucas Avery	2.00	740.00	Mail redirect set-up and time at post office
27-Sep-2021	Lucas Avery	2.00	740.00	Correspondence with Jackie, drafting of letter to TD for Freeze and funds
28-Sep-2021	Lucas Avery	1.00	370.00	Further drafting and send of TD letter. Reading through Pandell reports, figuring out pandell access instructions, responding to Jackie, looking up pre-paid returns and looking into letters versus the software
29-Sep-2021	Lucas Avery	2.80	1,036.00	Getting bank letter signed and sending to Wendy, Pulling Pandell reports, figuring out pandell access instructions, responding to Jackie, looking up pre-paid returns and looking into letters versus the software
30-Sep-2021	Lucas Avery	2.00	740.00	Pulling Pandell reports, figuring out pandell software, typing out pandell access instructions, responding to Jackie, looking up pre-paid returns and looking into letters versus the software
05-Oct-2021	Lucas Avery	2.25	832.50	Looking into employee/contractor claims, researching the proposal amounts owed for recalculation, discussion with Jackie and others about the way to treat this, inputting the information. Following up with prepaids, discussion with Jackie
07-Oct-2021	Lucas Avery	.70	259.00	Reaching out to non-replics about pre-paid refunds
08-Oct-2021	Lucas Avery	1.80	666.00	Updating claims tracker and ascend and writing back to creditors with updates to their claims. Initial look into Wide Sky and calling for invoices
12-Oct-2021	Lucas Avery	.50	185.00	Reaching out to Hywon for records pickup. Updating Jackie on pre-paid reimbursement companies and responses and following up further. Looking into POC's received
13-Oct-2021	Lucas Avery	1.00	370.00	Looking through Pandell for vendor information for cheque for Wendy to send
14-Oct-2021	Lucas Avery	1.40	518.00	Responding to contractor's POC's with what is missing, call with Lindsey, Email to/from Hywon, looking through receipt of updated POCs. Calling Plimley Boves and figuring out the charge.
15-Oct-2021	Lucas Avery	3.40	1,258.00	Looking into reconciling items for mid month report. Figuring out and coordinating the pickup of records including boxes, courier storage. Discussion w/ Jackie and looking into letters versus the software.
18-Oct-2021	Lucas Avery	2.25	832.50	Looking into Pandell on status. Looking into contractor POC with Jackie who apparently quit prior to termination. Looking into Pandell for any payments made by GSER to the three creditors we have been dealing with and reporting to Jackie on findings.
19-Oct-2021	Lucas Avery	1.70	629.00	Writing to Widesky and sending POC. Reading through instructions on records takeover. Understanding monthly reporting package
20-Oct-2021	Lucas Avery	8.00	2,960.00	Coordinating for items needed for tomorrow's possession, call with Jackie, disc. w/ creditor Frazer
21-Oct-2021	Lucas Avery	2.00	740.00	Preparing documents for shreiff and tippett richardson, looking at some claims as they come in, call with contractor creditor, finalizing GS ER records and inputting into server, call with Jackie
22-Oct-2021	Lucas Avery	4.00	1,480.00	To/from GS office while shreiffers and TR were there. Discussion with Lughbo, looking through one last set of files, returning files to MNP office. Related deskwork once back. Emailing a vendor for account cancellation and pursuant chain about payments prior to cancellation. Looking through server and boxes for PST number for Seamus
25-Oct-2021	Lucas Avery	.50	185.00	Reading through Seamus' findings on claim review, disc w/ Jackie. Looking into and emailing Jackie about BC ministry question
27-Oct-2021	Lucas Avery	.50	185.00	Disc w/ Jackie re: quit creditor and subsequent emails
		45.50	370.00	16,835.00
16-Sep-2021	Rick Anderson	.30	151.50	Planning for possession of books and records.
21-Sep-2021	Rick Anderson	.40	202.00	open trust accounts.
		.70	505.00	
01-Sep-2021	Sarah Forest	.20	62.00	set up & transferred retainer file to estates, linked to corporate general trust account
23-Sep-2021	Sarah Forest	.30	93.00	teams call w/ Jackie re setting up bank accounts
15-Oct-2021	Sarah Forest	.50	155.00	reviewed distribution, teams chat w/ Jackie re disbursements and which form to use for Div I SROs
		1.00	310.00	
01-Sep-2021	Seamus Boyle	.60	240.00	Update to engagement webpage, save and review BC carbon tax proof of claim, update to ascend
03-Sep-2021	Seamus Boyle	.40	160.00	Email to J. Shellen re: file update and mechanics of proposal
07-Sep-2021	Seamus Boyle	1.00	400.00	Correspondence with J. Shellen re: creditors meeting set up, trustees report (form 40) review report and provide comments
08-Sep-2021	Seamus Boyle	.50	200.00	Review Trustee's fifth report, and related emails
05-Oct-2021	Seamus Boyle	.25	100.00	Review of SOA and respond to question re: employee proof of claim
06-Oct-2021	Seamus Boyle	.30	120.00	Discussion with L. Avery and J. Shellen re: treatment of employee proof of claim
18-Oct-2021	Seamus Boyle	1.50	600.00	Prepare letter and documents and submit to CRA re: authorization, review PST requirements, review approval order and proposal correspondence with PR regulator
21-Oct-2021	Seamus Boyle	.20	80.00	Review payroll examination statement of account and provide instruction
22-Oct-2021	Seamus Boyle	.70	280.00	Correspondence with BC ministry of finance and prepare application for PST account
25-Oct-2021	Seamus Boyle	1.00	400.00	Claims review and provide comments to team
		6.45	400.00	2,580.00
09-Sep-2021	Valentina Naranjo Garcia	.10	22.50	Pulled CBB on 2017 Kia Sportage as per Vic and replied to his email
		.10	225.00	22.50
01-Sep-2021	Victor Kraeger	2.50	1,725.00	Respond to creditor questions, deal with Company correspondence,
02-Sep-2021	Victor Kraeger	1.00	690.00	Get ready for creditors' meeting, collect PofCs
03-Sep-2021	Victor Kraeger	3.00	2,070.00	Prepare for creditor's meeting
07-Sep-2021	Victor Kraeger	6.00	4,140.00	Prepare for and Chair creditor's meeting; correspond with Company; correspond with A Teasdale
08-Sep-2021	Victor Kraeger	4.00	2,760.00	Finalize all documents for Court Sanction application
09-Sep-2021	Victor Kraeger	1.50	1,035.00	Review company's sanction application filing material, correspond with Company re vehicle
10-Sep-2021	Victor Kraeger	1.00	690.00	Deal with vehicle, review filed Court documents
13-Sep-2021	Victor Kraeger	2.00	1,380.00	Weekly reporting review
15-Sep-2021	Victor Kraeger	1.00	690.00	Draft letter to Company
16-Sep-2021	Victor Kraeger	2.00	1,380.00	Call with Company re handover, deal with handover issues
17-Sep-2021	Victor Kraeger	2.50	1,725.00	Attend Court, attend to final takeover tasks
20-Sep-2021	Victor Kraeger	3.50	2,415.00	Review weekly results, deal with taking over management of the Company
21-Sep-2021	Victor Kraeger	2.00	1,380.00	Deal with payroll company, set up banking, review correspondence from Enbridge re Aug usage, review correspondence re directors and change of registered office, deal with Sportage sale, discussions with J. Shellen re collecting Aug revenues
22-Sep-2021	Victor Kraeger	2.00	1,380.00	Deal with post sanction order issues like change of registered office, change in directors, bank accounts, Aug revenue, call with A Teasdale & Jackie Shellen re Aug revenue issue
24-Sep-2021	Victor Kraeger	1.00	690.00	Deal with payroll vendor, review correspondence
27-Sep-2021	Victor Kraeger	1.00	690.00	Deal with payroll information, deal with creditors
01-Oct-2021	Victor Kraeger	1.00	690.00	Review reporting request, J/C J. Shellen re outline of report, review correspondence with A Teasdale
04-Oct-2021	Victor Kraeger	1.00	690.00	Work with J. Shellen on monthly reporting to parent company.
05-Oct-2021	Victor Kraeger	1.00	690.00	Finalize monthly update, review correspondence from A Teasdale
06-Oct-2021	Victor Kraeger	.50	345.00	Correspondence re post filing creditors
08-Oct-2021	Victor Kraeger	1.00	690.00	Deal with post filing creditor claims, review correspondence from J. Park
12-Oct-2021	Victor Kraeger	1.00	690.00	Deal with post filing payments
13-Oct-2021	Victor Kraeger	1.00	690.00	Sign cheques
14-Oct-2021	Victor Kraeger	.50	345.00	Correspondence with J. Shellen re AR

18-Oct-2021	Victor Kroeger	.50	345.00	Finalize report to HQ
20-Oct-2021	Victor Kroeger	1.00	690.00	Re collection of prepayments, deal with old file records
21-Oct-2021	Victor Kroeger	1.00	690.00	Calls with J Shelton, review payment requests
22-Oct-2021	Victor Kroeger	1.00	690.00	Review response to HQ queries, deal with post filing creditor claims.
25-Oct-2021	Victor Kroeger	.50	345.00	Deal with receivables
27-Oct-2021	Victor Kroeger	.50	345.00	Correspond with J Shelton re proofs of claim
28-Oct-2021	Victor Kroeger	1.00	690.00	Deal with POCs
		<u>48.50</u>	<u>690.00</u>	<u>33,485.00</u>
07-Sep-2021	Wendy Locke	.50	112.50	Sending creditors meeting invite out
09-Sep-2021	Wendy Locke	.50	112.50	Posting documents to website
10-Sep-2021	Wendy Locke	.80	180.00	File maintenance
16-Sep-2021	Wendy Locke	.80	180.00	File maintenance, posting documents to website
20-Sep-2021	Wendy Locke	.80	180.00	Revising documents
22-Sep-2021	Wendy Locke	.80	180.00	Posting documents on website
24-Sep-2021	Wendy Locke	.80	180.00	Preparing bank deposit slip and bringing cheque to bank for deposit
27-Sep-2021	Wendy Locke	.80	180.00	Preparing wire transfer request, sending for approval and faxing to BMO for payment
29-Sep-2021	Wendy Locke	.50	112.50	File maintenance
05-Oct-2021	Wendy Locke	.80	180.00	Preparing wire transfer request, sending for approval and faxing to BMO for payment
08-Oct-2021	Wendy Locke	.80	180.00	Preparing deposit slip for cheque, bringing to bank
13-Oct-2021	Wendy Locke	.80	180.00	Preparing cheques to pay invoices and sending for approval
14-Oct-2021	Wendy Locke	.80	180.00	Preparing deposit slip for cheque, bringing to bank
15-Oct-2021	Wendy Locke	.80	180.00	File maintenance
19-Oct-2021	Wendy Locke	.80	180.00	Preparing deposit slip for cheque, bringing to bank
20-Oct-2021	Wendy Locke	.80	180.00	File maintenance
27-Oct-2021	Wendy Locke	.80	180.00	File maintenance
		<u>12.70</u>	<u>225.00</u>	<u>2,857.50</u>
	Total	<u>195.30</u>	<u>88,048.20</u>	

Invoice



Invoice Number : 10159137

Client Number : 0855308

Invoice Date : Jan 28 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS ER for the period of November 1, 2021 to January 15, 2022. 80,464.80

Disbursements 288.63

Sub Total : 80,753.43

Goods & Services Tax : 4,037.67

Total (CAD) : 84,791.10

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division I Proposal
For the Period November 1, 2021 to January 15, 2022

Date	Name	Hours	Rate	Amount	Description
01-Nov-2021	Victor Kroeger	1.50		1,057.50	Review creditor POC listing, review draft month end report
02-Nov-2021	Victor Kroeger	1.00		705.00	Deal with correspondence with Company
03-Nov-2021	Victor Kroeger	1.00		705.00	Deal with HQ's queries, correspond with J Shellon re various file matters
04-Nov-2021	Victor Kroeger	0.50		352.50	Re accounting issues
09-Nov-2021	Victor Kroeger	0.50		352.50	Discussion with J Shellon re claims
10-Nov-2021	Victor Kroeger	1.50		1,057.50	Review draft Court Report, correspondence with creditors
11-Nov-2021	Victor Kroeger	1.50		1,057.50	Review of next draft of Court reports, review mid month report to HQ.
22-Nov-2021	Victor Kroeger	1.00		705.00	Review and finalize Court reports
23-Nov-2021	Victor Kroeger	1.00		705.00	Deal with creditor claims
30-Nov-2021	Victor Kroeger	1.00		705.00	Review draft HQ reporting letter and provide comments
14-Dec-2021	Victor Kroeger	1.00		705.00	Review draft report to HQ; discuss options with J Shellon
17-Dec-2021	Victor Kroeger	1.00		705.00	Review HQ requests and draft response
21-Dec-2021	Victor Kroeger	0.50		352.50	Review ability to repay shareholder
22-Dec-2021	Victor Kroeger	1.50		1,057.50	Correspondence with Company counsel, deal with claims
03-Jan-2022	Victor Kroeger	1.00		705.00	Work on end of month report to HQ
04-Jan-2022	Victor Kroeger	2.00		1,410.00	Call with A Teasdale & J Shellon re Court application, review information re Court application
05-Jan-2022	Victor Kroeger	2.50		1,762.50	Call with Stikeman's and Lawson Lundell re Court application, work on Court report
06-Jan-2022	Victor Kroeger	1.50		1,057.50	Work on next draft of Court report, correspondence with Lawson Lundell re application and distribution
07-Jan-2022	Victor Kroeger	2.00		1,410.00	Work on drafts of Court report, review draft application material, review Stikeman email.
10-Jan-2022	Victor Kroeger	1.50		1,057.50	Work on report with J Shellon and A Teasdale, review and comment on draft report
11-Jan-2022	Victor Kroeger	1.00		705.00	Finalize report
15-Jan-2022	Victor Kroeger	0.50		352.50	Review and provide comments on the Jan 15 report to HQ
		26.50	705.00	18,682.50	
15-Dec-2021	Jeff Trost	0.20		88.00	Discussion w/ Jacqueline & Rick re: repayment/dividend implications, suggest discussing with Affan Khalid re: payment of dividend to non-resident
10-Jan-2022	Jeff Trost	0.30		132.00	Emails with Joseph re EL, review letter
		0.50	440.00	220.00	
02-Nov-2021	Seamus Boyle	0.20		103.00	Respond to question re: PST returns
05-Nov-2021	Seamus Boyle	0.20		103.00	Review claims review documentation and respond to question from J. Shellon
02-Dec-2021	Seamus Boyle	0.20		103.00	Discussion with J. Shellon re: PST reporting requirements
04-Jan-2022	Seamus Boyle	0.20		103.00	Discussion with J. Shellon re: PST on Oil and gas operations
		0.80	515.00	412.00	

01-Nov-2021	Lucas Avery	0.20	66.00	emails received and looking for bank statement
02-Nov-2021	Lucas Avery	1.50	495.00	Claims review and input into server and Ascend, discussion with Jackie, Misc. input of letters into server
03-Nov-2021	Lucas Avery	1.00	330.00	Pitney Bowes email and subsequent correspondence to Jungho, Jackie and PB. Discussing letters received with Jackie
16-Nov-2021	Lucas Avery	2.75	907.50	Looking through Pandell and cross-referencing to BC OGC invoices and POC received, emailing BC Carbon Tax, updating Jackie
17-Nov-2021	Lucas Avery	1.00	330.00	BC Carbon Account emails and discussions with Jackie
23-Nov-2021	Lucas Avery	0.60	198.00	Initial look into of new Pandell access (reading/understanding emails), answering Jackie's questions on BC Finance account
24-Nov-2021	Lucas Avery	0.70	231.00	Following instructions and Attempts to sign into Pandell on new users, issues and email to customer service
25-Nov-2021	Lucas Avery	1.10	363.00	Calls with Rick Bechthold re: GST audit, call with Albert LaRocque per Rick's advice and asked about GST audit. Call with BC PST ministry and relaying information to Jackie. Emails with BC Min of Finance
26-Nov-2021	Lucas Avery	0.75	247.50	Trying to figure out Pandell one more time, asking helpdesk again, reading through BC finance emails
29-Nov-2021	Lucas Avery	0.70	231.00	Calling creditor back and discussion around it. Getting into Pandell after receiving new password. BC Fin emails
30-Nov-2021	Lucas Avery	0.30	99.00	Calling back creditor inquiring about dividend, emails with Pandell
16-Dec-2021	Lucas Avery	3.50	1,155.00	Looking into POC's for final review, correspondence with Jackie
17-Dec-2021	Lucas Avery	0.20	66.00	Discussion re: potential GST audit
21-Dec-2021	Lucas Avery	0.50	165.00	Filing/addressing mail
21-Dec-2021	Lucas Avery	0.50	165.00	Pull share capital ledger from Pandell
22-Dec-2021	Lucas Avery	2.80	924.00	Discussion with Jackie, subsequent checks and filing. Disc. re BC invoices. Calling bc forest and email to Jackie. Updating POC status for creditor. Visa credit disc.bank rec disc. Attempt to return modem. Call with Shaw to cancel, on hold. Call with Jackie. Letter to Shaw draft, review, compiling, and fax
23-Dec-2021	Lucas Avery	1.60	528.00	Call with Pitney Bowes to get return charge dropped, returning Shaw modem with many roadblocks along the way. Looking through Pandell for better SC report and discussing with Jackie
30-Dec-2021	Lucas Avery	1.50	495.00	Bank Recs for accounts for 2 months, figuring it out for a new one, secured pdfs. Pulling reports from Pandell for tax return
04-Jan-2022	Lucas Avery	2.00	660.00	Looking through Pandell for reports related to invoices to Pembina, BP. Looking for cash proof of SC injections
10-Jan-2022	Lucas Avery	0.50	165.00	looking into POC for Jackie, discussion with Jackie and email to BC Finance
11-Jan-2022	Lucas Avery	0.60	198.00	Call with Jackie about GST audit, call with Enviroshred. Call with Jackie about Linde and credit positions
12-Jan-2022	Lucas Avery	3.75	1,237.50	Call with WCB for refund, emails to Linde and Bench Creek re: billing, discussions with Jackie. Looking for proof of sale for BC Carbon. Calling CRA for waiver of GST audit, calling Pitney Bowes re: credit position result - no refund available. Upload of court documents to website
13-Jan-2022	Lucas Avery	0.70	231.00	Uploading document to sitelink, chat with Jackie about Enviroshred invoice, updating files to server
		28.75	330.00	
			9,487.50	
20-Nov-2021	Vanessa Allen	0.70	493.50	Second partner review of report.

0.70 705.00 493.50

29-Oct-2021	Jacqueline Shellon	0.50	205.00	PC with A/Teasdale re employee claim and necessary information to accept or disallow Draft month end report, SRD and claims summary; circulate for review; review file for details regarding employee termination; pull ROE from Payworks regarding the same; email to WCB regarding past due notice
01-Nov-2021	Jacqueline Shellon	4.00	1,640.00	Final review of monthly report and circulation
02-Nov-2021	Jacqueline Shellon	0.50	205.00	Continued conversations with J. Park and S.Sandau re employee claim; continue to work with Payworks regarding ROE and determination of the employee/contractor rights; review paystubs in determination of the same; respond to inquiries by HQ regarding month end reporting; discussions with L.Avery re Pitney Bowes machine taken by Bench Creek;
03-Nov-2021	Jacqueline Shellon	3.00	1,230.00	Communication regarding cancellation of Shaw service at the office; arrange for courier to pick up the same; call to CRA to follow up on GST audit
04-Nov-2021	Jacqueline Shellon	0.50	205.00	Compile responses from J. Park and S.Sandau re employee termination claim for legal counsel; submit the same; follow up with A.Teasdale regarding Bench Creek demand letter and non receipt of funds;
05-Nov-2021	Jacqueline Shellon	2.50	1,025.00	review and summarize findings from Trust audit for V.Kroger review; review Proposal for treatment of Crown claims; book court date for application against Bench Creek for Aug revenues; begin drafting the report on the same;
08-Nov-2021	Jacqueline Shellon	0.25	102.50	Email to J. Park re CRA audit; emails to V.Kroger regarding employee claim;
10-Nov-2021	Jacqueline Shellon	2.75	1,127.50	Draft 6th report to the court; email with H.Lee regarding termination payment
12-Nov-2021	Jacqueline Shellon	5.00	2,050.00	PC with A.Teasdale regarding 6th report; complete revisions of the same; draft the Confidential Supplement to the 6th report; compile all exhibits to the reports and circulate the reports to V.Kroger for review; draft mid month reporting for HQ, circulate to V.Kroger for review; finalize 6th report and Confidential Supplement to 6th report; circulate to A.Teasdale for review;
15-Nov-2021	Jacqueline Shellon	0.50	205.00	First draft of mid month report; circulate to legal counsel for review and comment finalize and circulate final mid month report; Draft Affidavit for operations manager; send to A.Teasdale for review and comment; draft disallowance for creditors claim, send to V.Kroger for review; email to J. Park regarding outstanding CRA matters; email communication with land consultant for Bench Creek regarding outstanding information email to Pandell regarding current account
16-Nov-2021	Jacqueline Shellon	3.50	1,435.00	Email to Bench Creek re BC Ministry of Finance Carbon Registered Consumer account;
17-Nov-2021	Jacqueline Shellon	0.50	205.00	Respond to queries from HQ; emails with A.Teasdale re creditor disallowance and Affidavit;
18-Nov-2021	Jacqueline Shellon	1.25	512.50	PC with Land Consultant re Yes energy document; email to L.Avery regarding outstanding CRA issues and direction to address the same; emails with legal counsel and operations manager re disallowance and affidavit; PC with WCB re closing file; pull final payroll from payroll software; send information requested to WCB re Proposal and final payroll
19-Nov-2021	Jacqueline Shellon	2.25	922.50	Final review from legal of application material; submit 6th report for second partner review;
20-Nov-2021	Jacqueline Shellon	0.50	205.00	Final amendments and compilation of the sixth report and confidential supplement; submit for final filing
22-Nov-2021	Jacqueline Shellon	1.75	717.50	

23-Nov-2021	Jacqueline Shellon	0.75	307.50	PC with BC O&G commission regarding outstanding accounts and payments made; review file and GL for the same; discussion with V.Kroger re the same; provide direction to BC O&G commission re the same; email communication with Pandell regarding cost savings for account;
25-Nov-2021	Jacqueline Shellon	0.75	307.50	Final review of Affidavit of Sheldon Sandau; final adjustments to a claim Disallowance; direction of mailing registered mail of the same;
26-Nov-2021	Jacqueline Shellon	0.25	102.50	Email to BC O&G commission re payments of outstanding production revenue; email to TD to confirm status of accounts; submit legal invoice for payment;
29-Nov-2021	Jacqueline Shellon	1.75	717.50	Draft month end reporting, circulate for review; conversation with A.Teasdale re funds from Bench Creek re Pembina; follow up email with J. Park regarding direction to YES energy;
30-Nov-2021	Jacqueline Shellon	3.75	1,537.50	Finalize monthly reporting; compile month end statement of receipts and disbursement; submit for final review to V.Kroger; updates to SRD; PC with Gov of BC re PST account set up;
01-Dec-2021	Jacqueline Shellon	2.75	1,127.50	Reconciliation of GST and PST relating to Aug revenues; adjustment to month end reporting; PC with Gov of BC re PST; circulate month end reporting; review email from H.Lee regarding outstanding request from BCOGC; follow up email to BCOGC regarding the same; circulate email communication from BCOGC to Bench Creek; follow up email to Stikeman regarding assets in sale and conveyancing documents; request documents to be posted to the website;
02-Dec-2021	Jacqueline Shellon	1.25	512.50	respond to month end reporting inquiries; LM with YES energy; email communication with Jarak and Stikeman re conveyancing documents; Discussion with L.Avery re outstanding GST matter and move forward; review incoming request from
03-Dec-2021	Jacqueline Shellon	2.25	922.50	PC with YES re outstanding documentation from APA; review APA re the same; email to V.Kroger and A.Teasdale re the same; confirmation to YES to proceed; email communication with Bench Creek to produce documentation instead, direction regarding Trustee naming convention; email communication with TD re incoming wire; check BMO acct for the same; LM with Crescent Point re invoice; PC with Crescent Point re refund amount; Review incoming details and description of the same to reconcile to GS
06-Dec-2021	Jacqueline Shellon	2.25	922.50	Check account for incoming wire from TD; reconcile incoming wire transfer; enter deposit into Ascend; reconcile PST and GST for returns; draft letter to CRA to follow up on GST account; attempt to access Rep a Client;
07-Dec-2021	Jacqueline Shellon	0.20	82.00	Compile final package to CRA re GST; submit for faxing and upload online;
09-Dec-2021	Jacqueline Shellon	0.75	307.50	Review incoming information from crescent point re request for refund; confirm against bank account; email to Crescent Point for additional clarification; PC with BC Ministry of Finance re pre and post PST account and filing;
10-Dec-2021	Jacqueline Shellon	1.25	512.50	Begin drafting mid month reporting package; submit Crescent Point refund for approval
13-Dec-2021	Jacqueline Shellon	4.25	1,742.50	Mid month reporting; update POC in ascend; begin final claims status review;
14-Dec-2021	Jacqueline Shellon	2.25	922.50	Complete draft of report and SRD; circulate for review; continue claims review, contacting creditors for additional information and reviewing claims; review employee claim amount and communication with employee and legal counsel re the same;
15-Dec-2021	Jacqueline Shellon	2.75	1,127.50	Discussion with tax group re distribution; discussion with V.Kroger re the same; review of final mid month report; review incoming information from claims review; PC with multiple creditors re the same, update tracker and ascend re the same; review invoices and POC from BC ministry of finance; LM re the same;

16-Dec-2021	Jacqueline Shellon	4.25	1,742.50	<p>PC with creditors re claim; review contractor claim for termination and severance, email communication to legal counsel re the same; finalize mid month reporting, circulate for review; research Alberta labour laws for termination pay and severance pay; detailed review and summary of employment claims; email communication with Jarak and legal counsel regarding the same; add supporting information to POC's; email communication with BC O&G re POC; PC with BC Ministry of finance re GST account set up</p> <p>Review mid month queries; PC with legal re the same; email reply regarding the same; locate prior year reporting for tax filing; scan the same to tax group;</p> <p>PC with CRA regarding POC for payroll audit and GS; PC with international tax; email to V.Kroger and A.Teasdale re the same;</p>
17-Dec-2021	Jacqueline Shellon	2.25	922.50	<p>receive and review CRA Deemed Trust claim; update into Ascend; PC to CRA regarding the amount; PC with CRA regarding pre and post amounts; PC with Stikeman re shareholder register; email communication to V.Kroger re the same; PC with A.Teasdale re application in Jan 2022; review share structure; email communication with Bench Creek re missing information in documentation</p>
21-Dec-2021	Jacqueline Shellon	2.00	820.00	<p>PC with BC O&G re POC and detailed discussion of the POC and pre and post amounts; email communication with Pandell and L.Avery re report for SHE; review and update documentation from Bench Creek re divestment to Bench Creek; PC with A.Teasdale re employee claim;</p>
22-Dec-2021	Jacqueline Shellon	3.75	1,537.50	<p>Email communication to HQ re disallowance and expiry of the same; email to Mr.Myram re the same; email to BMO to request strmts to complete reconciliation; draft month end report to HQ;</p>
23-Dec-2021	Jacqueline Shellon	1.75	717.50	<p>Amendments to mid month reporting; circulate the same to V.Kroger for review; draft SRD for mid month reporting; update claims register for mid month reporting; continue drafting 7th report for application; review incoming POC from CRA; final review and revisions to divestment documents with Bench Creek; circulate to Bench Creek for final review;</p>
29-Dec-2021	Jacqueline Shellon	1.50	615.00	<p>Finalize month end reporting package; circulate the same; PC with A.Teasdale to prepare for application; PC with V.Kroger re the same; PC with PST to gain access to online etax; review the same; email to collections agent re outstanding taxes (PST and Carbon Tax); review prior period taxes re PST filing; review excerpt from Pandell re PUC amount; direct confirmation against bank statements; PC with CRA agent re POC for RP account, circulate an update of the same; finalize divestment to bench creek documents and circulate the same for review and execution;</p>
03-Jan-2022	Jacqueline Shellon	4.25	1,742.50	<p>PC with Stikeman re return of capital and dissolution requirements; follow up with affidavit of mailing for s.149 notice; follow up with divestment to bench creek documents; circulate the final to Bench Creek; summary of PST requirements; email communication regarding the same to HQ, re update to reporting package; email communication re retainer amount; review requirement of HQ for financial statements, discussions re the same and SRD's; compile and send documentation to file tax returns; clarification email to Ministry of Finance re POC and amount OS; review banking records of the company to confirm payment of property taxes; email to A.Teasdale re updates on PST, property taxes; post obligations; finalize draft of the seventh report and circulate for partner review;</p>
04-Jan-2022	Jacqueline Shellon	3.25	1,332.50	
05-Jan-2022	Jacqueline Shellon	5.25	2,152.50	

06-Jan-2022	Jacqueline Shellon	4.25	1,742.50	Amendments to the 7th report; PC with A.Teasdale re application material; email with Ministry of Finance re POC clarification; reconciliation of SRD and amendments to the same; file outstanding PST returns; close PST account; PC with CRA; review dissolution and return of capital requirements per the ABCA; email communication with A. Teasdale re employee payments; s.136 priority; deemed trust payment; accrue and request deemed trust payment; confirmation received from Ministry of Finance re POC amount and post; request of source documentation from HQ to confirm their PUC amount; circulate CRA contact for service list;
07-Jan-2022	Jacqueline Shellon	2.75	1,127.50	Follow up with retainer amount; email to tax group re PUC account; review application material; amendments to 7th report; PC with A.Teasdale re application material and ability to proceed under s.40 of BIA; amendments to SRD and dividend sheet; PC with MNP tax re PUC account and tax implication of transaction; attempt to locate supporting documentation;
10-Jan-2022	Jacqueline Shellon	3.75	1,537.50	Pull updated creditor listing to add to service list; compile SOA claims amount not filed yet for report; Review updated draft of application material; PC with A.Teasdale and V.Kroger; re the same; multiple amendments re the same; review email from Stikeman re HQ's position on interim return of capital; update the report re the same; PC with partner re application; final revisions to report; send to V.Kroger
11-Jan-2022	Jacqueline Shellon	6.25	2,562.50	Final drafts of seventh report and revisions; review final application material; compiling exhibits; emails with supplier of service re unpaid bills; emails to Stikeman re GST election and Tslips;
12-Jan-2022	Jacqueline Shellon	5.25	2,152.50	Report compilation and exhibit compilation; email communication to BC gov and counsel re sale of assets to bench creek and reference to the pertinent documentation; cheque request for services provided; wire transfer request between accounts;
13-Jan-2022	Jacqueline Shellon	0.25	102.50	Email HQ re T slips
14-Jan-2022	Jacqueline Shellon	2.50	1,025.00	Mid month reporting; send to A.Teasdale for review and comments; enter wire transfer to from accounts into Ascend;
15-Jan-2022	Jacqueline Shellon	1.00	410.00	Review comments from legal and revisions to mid month reporting; submit to V.Kroger for review; email HQ re timing of report
16-Jan-2022	Jacqueline Shellon	0.75	307.50	Final revisions and updates to mid month reporting package; reformatting;
17-Jan-2022	Jacqueline Shellon	0.75	307.50	Finalize mid month reporting; put on letterhead; circulate for final review and execution; direction re billing invoice; cheque disbursement for operating costs
18-Jan-2022	Jacqueline Shellon	0.20	82.00	Review billing; prepare for application
20-Dec-2021	Jacqueline Shellon	1.50	615.00	email communication re additional queries; email with V.Kroger re dividends
		113.90	410.00	46,699.00
05-Nov-2021	Alyssa Wells Zorgdrager	0.10	23.00	Arranged courier as per Jackie
06-Jan-2022	Alyssa Wells Zorgdrager	0.10	23.00	Prepared affidavit of mailing for 30day notice
		0.20	230.00	46.00
02-Nov-2021	Wendy Locke	0.80	184.00	Preparing deposit slip for cheque, bringing to bank
04-Nov-2021	Wendy Locke	0.80	184.00	Preparing WIP and draft invoice, emailing to V. Kroger for approval
05-Nov-2021	Wendy Locke	0.50	115.00	Preparing cheque to pay invoice, having signed and sending out cheque

08-Nov-2021	Wendy Locke	0.50	115.00	Preparing cheque to pay invoice, having signed and mailing out same
09-Nov-2021	Wendy Locke	0.50	115.00	File maintenance
16-Nov-2021	Wendy Locke	0.80	184.00	Editing documents
17-Nov-2021	Wendy Locke	0.80	184.00	File maintenance
22-Nov-2021	Wendy Locke	0.80	184.00	File maintenance
24-Nov-2021	Wendy Locke	0.80	184.00	File maintenance
25-Nov-2021	Wendy Locke	0.80	184.00	Preparing cheque to pay invoice, having signed and sending out in the mail
30-Nov-2021	Wendy Locke	0.80	184.00	File maintenance
02-Dec-2021	Wendy Locke	0.80	184.00	Printing deposit slip and bringing cheque to bank
03-Dec-2021	Wendy Locke	0.80	184.00	File maintenance
06-Dec-2021	Wendy Locke	0.50	115.00	Preparing cheque to pay invoice, having signed and sending out same
10-Dec-2021	Wendy Locke	0.50	115.00	Preparing cheque to pay invoice, having signed and sending out same
13-Dec-2021	Wendy Locke	0.80	184.00	File maintenance
17-Dec-2021	Wendy Locke	0.50	115.00	File maintenance
22-Dec-2021	Wendy Locke	0.50	115.00	File maintenance
04-Jan-2022	Wendy Locke	0.50	115.00	File maintenance
05-Jan-2022	Wendy Locke	0.50	115.00	File maintenance
		13.30	230.00	3,059.00
06-Jan-2022	Joseph Ju	0.30	110.70	Planning, T2, draft EL
07-Jan-2022	Joseph Ju	0.70	258.30	T2 planning, draft EL, discussion on PUC
10-Jan-2022	Joseph Ju	2.50	922.50	Discussion / correspondence with Jackie, draft EL and correspondence, review minute book, calculate the PUC of shares, etc.
12-Jan-2022	Joseph Ju	0.20	73.80	Review prior year T106, email correspondence
		3.70	369.00	1,365.30
	Total	188.35	80,464.80	

GS E&R Canada Inc. - Division I Proposal
For the Period November 1, 2021 to January 15, 2022

Date	Type	Amount	Description
02-Nov-2021	Travel	2.52	20/10/2021 / Lucas Avery / GS E&R Mileage (Possession)
02-Nov-2021	Travel	2.52	22/10/2021 / Lucas Avery /GS E&R Mileage (Pickup)
02-Nov-2021	Travel	2.52	20/09/2021 / Lucas Avery /GS E&R Mileage
16-Nov-2021	Travel	2.52	16/11/2021 / Jacqueline Shellon /Milage for GS E&R Records Takeover
02-Nov-2021	Misc. Disbursements	264.75	23/09/2021 / Lucas Avery /GS E&R Mail Redirect
03-Dec-2021	Misc. Disbursements	13.80	West direct courier Invoice 21710901 - Transaction 1634565
Total		288.63	

Invoice



Invoice Number : 10250974

Client Number : 0855308

Invoice Date : Mar 22 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of January 16 - March 16, 2022. 23,533.00

Sub Total :	23,533.00
Goods & Services Tax :	1,176.65
Total (CAD) :	24,709.65

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GST E&R Canada Inc. - Division I Proposal
For the Period January 15 - March 16, 2022

Date	Name	Units	Rate	Amount	Description
09-Feb-2022	Carla Schillreff	10		33.00	Preparing MWP for prep.
09-Feb-2022	Carla Schillreff	20		46.00	Review BMO
15-Feb-2022	Carla Schillreff	30		69.00	Preparing billing
16-Feb-2022	Carla Schillreff	10		23.00	Prepared cheques for payment.
14-Mar-2022	Carla Schillreff	10		23.00	Prepared cheques.
16-Mar-2022	Carla Schillreff	80	230.00	184.00	
19-Jun-2022	Chlre Cameron	20	230.00	46.00	BMO bank deposit
19-Jun-2022	Heather Urzaki	20	230.00	46.00	Updated website
18-Jun-2022	Jacqueline Shelton	3.50		1,435.00	Prepare for application; attend application; review inquiry from HQ and compile detailed reconciliation regarding questions surrounding the SFD; response of the same; address incoming mail from Ministry of Finance BC re carbon tax and BC Royalty accounts; email re the same; deposit WCB refund; email from Crescent Point re dividend payment by wire;
19-Jun-2022	Jacqueline Shelton	50		205.00	
20-Jun-2022	Jacqueline Shelton	.75		307.50	Follow up email to HQ re T106 slip; meeting with MWP to discuss F2022 tax filing.
21-Jun-2022	Jacqueline Shelton	2.25		922.50	Review professional fees schedule; provide commentary to LAvery re the same; summarize findings for email to J. Park
22-Jun-2022	Jacqueline Shelton	2.25		922.50	Review professional fees schedule; provide commentary to LAvery re the same; summarize findings for email to J. Park
26-Jun-2022	Jacqueline Shelton	3.25		1,332.50	Prepare for dividend distribution, update SFD and dividends per Order; PC with support to amend payment to creditor to wire transfer; facilitate mailout; draft cover letter to accompany distribution
27-Jun-2022	Jacqueline Shelton	1.50		615.00	Compile MWP for billing; final review and submit for approval;
28-Jun-2022	Jacqueline Shelton	1.75		717.50	Update billing with final revisions; amend invoice and circulate for review; draft SFD for month end reporting; draft month end reporting; circulate for review;
01-Feb-2022	Jacqueline Shelton	1.25		512.50	Final draft of month end reporting; circulate to V.Kroger for review; wire transfer request; circulate final billing; submit for payment; email communication with creditor re status of dividend distribution;
02-Feb-2022	Jacqueline Shelton	1.75		717.50	Update creditor address; review trust accounts for wire transfer fees; follow up with BMO re the same; draft request to open term deposit; follow up with CRA re GST account and request for audit; direction to LAvery re the same;
09-Feb-2022	Jacqueline Shelton	.75		307.50	Sign on to Reg a Client and attempt to upload documentation to request a GST account access and audit; constant email communication with BMO re wire transfer fees being charged and on a move forward; direction of payment of invoice
08-Feb-2022	Jacqueline Shelton	1.25		512.50	Letter to transfer funds into one account; letter to open term deposit and close account; reply to HQ re inquiry on dividend distribution; PC with CRA re request for GST audit
09-Feb-2022	Jacqueline Shelton	2.25		922.50	Review cheque received and direct deposit; email to TD regarding account activity and incoming wire; update month end reporting SFD for past dated transactions; compile with updated dividend sheet to include wire transfer payment made; respond to creditor inquiry re timing of distribution; reply to HQ re month end reporting inquiries; email to BMO re ability to deposit on account at the branch
10-Feb-2022	Jacqueline Shelton	.40		164.00	Email communication with TD regarding incoming wires and acct closure; review banking records to confirm we have all from TD until closure;
11-Feb-2022	Jacqueline Shelton	1.60		656.00	Direction for payment of post filing RP; reciler entry of cash in bank from TD; finalize request to transfer funds into combined account; circulate for execution and direction of wire; discussion with LAvery re office space and when the directors moved out;
14-Feb-2022	Jacqueline Shelton	.40		164.00	email communication with bank re closure of account and potential for term deposit;
15-Feb-2022	Jacqueline Shelton	2.80		1,148.00	Direction of payment of accounting software invoices; email Ministry of Finance for updated invoices;
16-Feb-2022	Jacqueline Shelton	1.10		451.00	Prepare mid month reporting package; send to V.Kroger and A.Tasdale for review; email communication with BC Ministry of Finance re post filing carbon tax obligations; direction to LAvery re review of the same;
17-Feb-2022	Jacqueline Shelton	.70		287.00	Review bank account for transfer; compile schedules, send mid month report to V.Kroger for review; review commentary; discussion with V.Kroger re the same; circulate to A.Tasdale for the same;
18-Feb-2022	Jacqueline Shelton	1.60		656.00	Amendments to mid month reporting; circulate for review; circulate to HQ
19-Feb-2022	Jacqueline Shelton	.30		122.00	Review inquiries on mid month reporting; provide comment re the same; discussion with LAvery re GST notice received from CRA;
22-Feb-2022	Jacqueline Shelton	.30		122.00	Follow up on wire transfer between accounts;
23-Feb-2022	Jacqueline Shelton	.30		122.00	Email to Junglio re professional fees; review bank account for transferred funds;
24-Feb-2022	Jacqueline Shelton	.60		246.00	Review account transaction information; enter into Ascend; follow up with CRA re GST audit
25-Feb-2022	Jacqueline Shelton	.90		369.00	Review professional fees schedule; provide commentary to LAvery re the same; summarize findings for email to J. Park
25-Feb-2022	Jacqueline Shelton	.90		369.00	Review professional fees schedule; provide commentary to LAvery re the same; summarize findings for email to J. Park
28-Feb-2022	Jacqueline Shelton	.60		246.00	PC with CRA re GST audit and RP account; review month end reporting package; finalize report; send to V.Kroger for review;
01-Mar-2022	Jacqueline Shelton	.60		246.00	Finalize month end reporting
02-Mar-2022	Jacqueline Shelton	.30		123.00	Finalize month end report; send out for review;
04-Mar-2022	Jacqueline Shelton	1.20		492.00	Finalize month end report; send out for review;
04-Mar-2022	Jacqueline Shelton	1.20		492.00	Review communication from BC Ministry of Finance re the 2021 discharge fees; PC to agent re the same;
06-Mar-2022	Jacqueline Shelton	1.70		687.00	Review final invoices from BC min of fin; summarize the same submit to V.Kroger for print; review Crown land invoices; PC with LAvery re Min of Environment Discharge Fee Invoice; email re the same;
14-Mar-2022	Jacqueline Shelton	1.40		574.00	BI Weekly reporting; review additional accompanying documentation received; provide to legal counsel for comment; follow up with payment to B.C Min of Fin;
15-Mar-2022	Jacqueline Shelton	1.30	410.00	16,728.00	Call with R.B from CRA re the 74's for 2021; updates to mid month report and SFD; confirmation of payment of BC Ministry of Finance

Invoice



Invoice Number : 10403320

Client Number : 0855308

Invoice Date : May 10 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
March 16 - April 30, 2022 11,889.00

Sub Total : 11,889.00

Goods & Services Tax : 594.45

Total (CAD) : 12,483.45

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS ER Canada Inc. - Division I Proposal
For the Period March 16 - April 30, 2022

Date	Hours	Rate	Amount	Description
17-Mar-2022	20	46.00	920.00	File administration.
22-Mar-2022	20	46.00	920.00	File administration.
31-Mar-2022	20	46.00	920.00	File administration.
07-Apr-2022	20	46.00	920.00	File administration.
11-Apr-2022	20	46.00	920.00	File administration.
14-Apr-2022	20	46.00	920.00	File administration.
19-Apr-2022	20	46.00	920.00	Prepared cheques.
25-Apr-2022	20	46.00	920.00	Bank deposit.
	150	230.00	345.00	
16-Mar-2022	20	82.00	1640.00	Email to CRA re sold properties.
21-Mar-2022	20	287.00	5740.00	PC with R-Aniston re operations and transfer pricing; provide comment to V.Kroeger re same; circulate mid month reporting; emails with tax group re year end tax return and engagement letter.
22-Mar-2022	60	216.00	12960.00	Direction for follow up communications to CRA/review WPT; email communication with Shaw re request for support of outstanding amount.
23-Mar-2022	50	369.00	18450.00	Review status of estate matters; email with BC M of Finance re outstanding accounts; direction re outstanding accounts.
24-Mar-2022	50	205.00	10250.00	Review additional conveyancing documentation; circulate to V.Kroeger for review.
25-Mar-2022	50	399.00	19950.00	Review and finalize final conveyancing documents; save the same to the server and provide to Bench Creek; email communication re closure of accounts; email with Payworks re reports for WCB.
28-Mar-2022	130	530.00	68900.00	Pull reports from Payworks for WCB; arrange for FAT of BC M of Finance re outstanding accounts; review additional request from Bench Creek re conveyancing docs; review billing from Shaw.
29-Mar-2022	20	82.00	1640.00	Additional conveyancing documentation from Bench Creek.
01-Apr-2022	110	451.00	49610.00	Finalize month end reporting; circulate to V.Kroeger and A.Tessdale for review.
02-Apr-2022	20	82.00	1640.00	Final reviews to month end reports; circulate to V.Kroeger for final review.
04-Apr-2022	40	164.00	6560.00	Finalize and circulate the month end report.
05-Apr-2022	40	164.00	6560.00	Respond to HQ inquiries.
07-Apr-2022	180	658.00	118440.00	Follow up with outstanding matters Shaw Final bill, CRA GST audit; update on tax return.
12-Apr-2022	90	385.00	34650.00	Review CRA and recent communications from Secure Energy re transfer of ownership; PC with Bench Creek re trust agreements in Michigan; submit final Shaw invoice for payment.
13-Apr-2022	170	697.00	118490.00	Review email correspondence re lease agreement; PC with A.Tessdale re the same; email to J.Park re the same; begin GS ER mid month report and.
14-Apr-2022	60	216.00	12960.00	Review legal reviews to report; circulate for partner review; submit invoices for payment.
25-Apr-2022	140	574.00	80360.00	Email to Bench Creek re additional conveyancing documents; finalize and circulate mid month reporting package; PC with tax group re 2021 YE tax.
29-Apr-2022	20	82.00	1640.00	Review email from J.Park re trademark; send to A.Tessdale for comment.
	1180	418.00	494240.00	
17-Mar-2022	120	396.00	47520.00	Call to J.Shellon re trust examination; updating mid-month report and STD.
18-Mar-2022	100	330.00	33000.00	Drafting and sending letter to TD for Visa Cancellation and Forwarding of funds.
21-Mar-2022	10	33.00	330.00	Correspondence with J.Shellon re: mid-month.
23-Mar-2022	70	216.00	15120.00	Call to CRA re trust examination. Email to Shaw re: invoicing.
25-Mar-2022	240	792.00	190080.00	Calling and emailing vendors who sent new invoices recently to correct accounts. Following up with vendors who haven't responded. Communicating with payroll provider to receive employee payment information for WorkSafe BC request. Calling CRA. Additional work for payroll provider. Call to CRA for Business access costs. Further work and correspondence with BC Environment and Designing Discharge fee. Emailing VE and correspondence with JS re: BC Discharge fee.
28-Mar-2022	60	198.00	11880.00	PC to CRA. Email to Shaw about service charges.
29-Mar-2022	10	33.00	330.00	Locking into Shaw as new bill received.
30-Mar-2022	50	165.00	8250.00	Call with WorkSafe BC re: balance and final report options. Call to business inquiries to re: RT002 account.
31-Mar-2022	130	165.00	21450.00	March month end report and March month end STD.
01-Apr-2022	70	216.00	15120.00	Put additional Payroll reports to close Pandell; email to Jackie about WorkSafe BC invoice.
03-Apr-2022	50	165.00	8250.00	Pulling Pandell reports.
05-Apr-2022	50	165.00	8250.00	Email to Shaw. Pulling additional Pandell reports to completion.
08-Apr-2022	40	132.00	5280.00	Call with CRA re trust audit, clearance certificate. Disc w/ JS about this. Discussing Shaw reply w/ JS.
11-Apr-2022	70	216.00	15120.00	Bank reconciliations for both accounts. Correspondence with JS and GS in attempts to fix difference.
13-Apr-2022	60	198.00	11880.00	Correspondence w/ JS re: WorkSafe BC payment. Sending Qry of Calgary information for refund.
16-Apr-2022	60	264.00	15840.00	Finalizing bank rec and call with collectors re: Shaw. Update email to JS. Disc. w/ JS.
18-Apr-2022	110	353.00	38830.00	Preliminary work for GST returns.
19-Apr-2022	160	528.00	84480.00	Additional GST preliminary work for clearance certificate. Filing and saving GST returns.
20-Apr-2022	100	330.00	33000.00	Filing out T133 form for clearance certificate; email to JS detailing all steps required by CRA for clearance certificate.
	1170	330.00	386100.00	
01-Apr-2022	50	112.50	5625.00	Review March 31 report to HQ.
18-Apr-2022	50	352.50	17625.00	Review and approve April 15 report to HQ.
	100	705.00	705.00	
TOTAL	32.00		11,283.00	

Invoice



Invoice Number : 10469614

Client Number : 0855308

Invoice Date : Jun 17 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
May 1 - May 31, 2022. 8,625.20

Sub Total :	8,625.20
Goods & Services Tax :	431.26
Total (CAD) :	9,056.46

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division I Proposal
For the Period May 1 - 31, 2022

Date	Name	Hours	Rate	Amount	Description
04-May-2022	Carla Schilreff	.20		46.00	File administration
05-May-2022	Carla Schilreff	.20		46.00	File administration
10-May-2022	Carla Schilreff	.10		23.00	File administration
16-May-2022	Carla Schilreff	.20		46.00	Bank deposit.
25-May-2022	Carla Schilreff	.20		46.00	Deposits at BMO.
		<u>.90</u>	<u>230.00</u>	<u>207.00</u>	
02-May-2022	Jacqueline Shelton	.80		328.00	Update with L. Avery; month end reporting.
03-May-2022	Jacqueline Shelton	.40		164.00	Email to J. Park re annual trademark royalty agreement.
04-May-2022	Jacqueline Shelton	.60		246.00	Finalize month end report; circulate for review; send executed NOA to Bench Creek; review billings for April 2022.
16-May-2022	Jacqueline Shelton	.70		287.00	Discussions with HQ re outstanding tax returns and GST audit; follow up with tax group re 2021 year end; direction re requesting CRA clearance certificate; mid month report.
17-May-2022	Jacqueline Shelton	.60		246.00	Finalize mid month report; circulate for review and execution; send to HQ
31-May-2022	Jacqueline Shelton	.40		164.00	Review outstanding items request; reply.
		<u>3.50</u>	<u>410.00</u>	<u>1,435.00</u>	
17-May-2022	Joseph Ju	.20		78.20	T2 correspondence.
20-May-2022	Joseph Ju	.40		156.40	T2 planning.
20-May-2022	Joseph Ju	.30		117.30	T2 correspondence.
24-May-2022	Joseph Ju	.30		117.30	Phone call with Toki on T2 prep.
25-May-2022	Joseph Ju	.30		117.30	Discuss with Toki on GIF1100 assets classification.
26-May-2022	Joseph Ju	.30		117.30	Discuss with Toki on T2, various email correspondence.
27-May-2022	Joseph Ju	1.00		391.00	Various discussion with Toki on various T2 matters, GIF1 assets reclassification, email correspondence.
30-May-2022	Joseph Ju	2.50		977.50	Review T2, fix various issues, T106.
31-May-2022	Joseph Ju	.80		312.80	Various correspondence re wind-up T2, discussion with J.S.
31-May-2022	Joseph Ju	1.10		430.10	T2 documentation on Sch. 5 and T106, T2 checklist sign off.
		<u>7.20</u>	<u>391.00</u>	<u>2,815.20</u>	
02-May-2022	Lucas Avery	.70		231.00	Disc. and Questions to JS re: updates, tasks to do, GST, clearance. April month end report and SRD and requested revisions. Looking into CRA Notice of assessment and call with JS on this.
07-May-2022	Lucas Avery	.40		132.00	Bank reconciliations.
12-May-2022	Lucas Avery	.30		99.00	Initial prep for report.
13-May-2022	Lucas Avery	.70		231.00	Mid-month report and SRD Q's for JS regarding this.
16-May-2022	Lucas Avery	.60		198.00	Updating SRD and report.
17-May-2022	Lucas Avery	.60		198.00	Answering JS' questions about R+D and report. Call with JS re: clearance certificate documents and tax update.
31-May-2022	Lucas Avery	.30		99.00	Looking into GST.
		<u>3.60</u>	<u>330.00</u>	<u>1,188.00</u>	
25-May-2022	Nicholas Patey	.60		105.00	Helping Toki with Gift and T2 Import.
27-May-2022	Nicholas Patey	.80		140.00	Helping Toki tie out figures with the client's TB.
		<u>1.40</u>	<u>175.00</u>	<u>245.00</u>	
24-May-2022	Toki Adejuwon	.50		87.50	Joe call and net income.
24-May-2022	Toki Adejuwon	.40		70.00	Agreeing prior year accumulated depreciation groupings.
24-May-2022	Toki Adejuwon	.20		35.00	Grouping Asset Retirement Costs.
24-May-2022	Toki Adejuwon	2.30		402.50	Balance Sheet Income Statement. Completed BS an IS incorrectly without grouping together based off last year. Questions for Nick about groupings.
25-May-2022	Toki Adejuwon	.90		157.50	Nick call and balance sheet.
25-May-2022	Toki Adejuwon	.60		105.00	Joe Call. Request for more TB.
27-May-2022	Toki Adejuwon	4.50		787.50	Matching prior year grouping to current year Groupings, call with Nick, Joe. Spent time grouping Land, Exploration, Drilling and Completion costs, and Accumulated Depletion which were all broken down account by account and split up differently in the trial balance as compared to the financial statements.
27-May-2022	Toki Adejuwon	1.20		210.00	Amortization and completion.
30-May-2022	Toki Adejuwon	1.00		175.00	Amortization and completion.
		<u>11.60</u>	<u>175.00</u>	<u>2,030.00</u>	
04-May-2022	Victor Kroeger	.50		352.50	Review and finalize month end report, deal with crew assignment.
17-May-2022	Victor Kroeger	.50		352.50	Review and finalize report.
		<u>1.00</u>	<u>705.00</u>	<u>705.00</u>	
TOTAL		<u>29.20</u>	<u>\$</u>	<u>8,625.20</u>	

Invoice



Invoice Number : 10503220

Client Number : 0855308

Invoice Date : Jul 12 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
Period June 1 - 30, 2022. 11,601.00

Sub Total :	11,601.00
Goods & Services Tax :	580.05
Total (CAD) :	12,181.05

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division 1 Proposal
For the Period June 1 - 30, 2022

Date	Name	Hours	Rate	Amount	Description
06-Jun-2022	Carla Schillreff	.10		24.00	File administration.
16-Jun-2022	Carla Schillreff	.20		48.00	File administration.
17-Jun-2022	Carla Schillreff	.20		48.00	File administration.
		<u>.50</u>	<u>240.00</u>	<u>120.00</u>	
03-Jun-2022	Jacqueline Shellon	1.00		430.00	PC to plan next steps on winding up.
06-Jun-2022	Jacqueline Shellon	.70		301.00	Revisions to month end report; finalize and circulate for review; follow up with tax group re 2021 tax return.
07-Jun-2022	Jacqueline Shellon	.20		86.00	Circulate final month end report.
10-Jun-2022	Jacqueline Shellon	.30		129.00	Email with HQ re move forward.
14-Jun-2022	Jacqueline Shellon	1.80		774.00	Review 2021 tax return; provide update and documents to tax for amendments; email with Jarak re move forward; PC with tax re assets in the tax return.
15-Jun-2022	Jacqueline Shellon	.20		86.00	Review requests from tax group, reply regarding the same.
17-Jun-2022	Jacqueline Shellon	.60		258.00	Mid month report.
20-Jun-2022	Jacqueline Shellon	.70		301.00	Review questions from HQ regarding tax return and email to MNP tax group re the same; finalize mid month report; circulate for final review.
22-Jun-2022	Jacqueline Shellon	1.70		731.00	Review amended FY2021 tax return; circulate to J.Park for review and comment; discussions with L.L re move forward.
24-Jun-2022	Jacqueline Shellon	.20		86.00	Confirmation of F2021 tax filing; direct tax department re the same.
28-Jun-2022	Jacqueline Shellon	.70		301.00	Prepare for and attend call with Company legal counsel re next steps on file.
30-Jun-2022	Jacqueline Shellon	.40		172.00	Email communication re timeline of completion; discussions with tax group re the same.
		<u>8.50</u>	<u>430.00</u>	<u>3,655.00</u>	
02-Jun-2022	John Nygren	.50		372.50	Review 2021 T2; queries to J.Ju
06-Jun-2022	John Nygren	.40		298.00	Clear queries with J.Ju; sign-offs.
15-Jun-2022	John Nygren	1.00		745.00	Discuss sale with J.Ju; review PSA.
20-Jun-2022	John Nygren	.30		223.50	Review revised return and provide comment to J.Ju
21-Jun-2022	John Nygren	.20		149.00	Discuss successor pools with J.Ju
		<u>2.40</u>	<u>745.00</u>	<u>1,788.00</u>	
02-Jun-2022	Joseph Ju	.60		258.00	Clear T2 review comments, various documentation on T2 and T106.
03-Jun-2022	Joseph Ju	2.20		946.00	T2, clear review comments, various documentation on T2 and T106.
06-Jun-2022	Joseph Ju	.50		215.00	Discussion with J.N on o/s comments and clear up.
07-Jun-2022	Joseph Ju	.40		172.00	Correspondence with Toki on T2 wind up.
14-Jun-2022	Joseph Ju	.70		301.00	Discussion on sale of assets and update on T2.
15-Jun-2022	Joseph Ju	1.40		602.00	Discussion with JN on disposition of oil and gas assets, update and send draft T2.
20-Jun-2022	Joseph Ju	.70		301.00	Discussion related to T2 comments, addressing comments, update T2.
21-Jun-2022	Joseph Ju	.70		301.00	Oil Gas deduction, various discussion on resources deduction on Sch. 12, update T2, re-print T2 and signature pack.
23-Jun-2022	Joseph Ju	.20		86.00	Correspondence on T2 arrange for e-filing.
24-Jun-2022	Joseph Ju	.20		86.00	Arrange for e-filing.
		<u>7.60</u>	<u>430.00</u>	<u>3,268.00</u>	
03-Jun-2022	Lucas Avery	.80		320.00	Updating SRD for month end report and month end report. GST return.
08-Jun-2022	Lucas Avery	.40		160.00	Looking into GST and providing Carla a NOA.
08-Jun-2022	Lucas Avery	.40		160.00	Bank reconciliations.
15-Jun-2022	Lucas Avery	.20		80.00	Scanning and sending mail re: CRA RP. Discussion w/ JS re: CRA and report.
16-Jun-2022	Lucas Avery	.80		320.00	GS E&R mid-month report.
17-Jun-2022	Lucas Avery	.40		160.00	Disc. w/ JS and CS re: refund received to GS E&R and other items for the Mid-month report.
21-Jun-2022	Lucas Avery	.30		120.00	Review TD refund; discussion w/ CS and JS .
28-Jun-2022	Lucas Avery	.10		40.00	Call with JS re: file updates, monthly report.
30-Jun-2022	Lucas Avery	.70		280.00	Updating SRD and report for month end report. GST Return.
		<u>4.10</u>	<u>400.00</u>	<u>1,640.00</u>	
07-Jun-2022	Toki Adejuwon	2.20		385.00	Creating new caseware file, T2 completion and sign off. Submit queries
		<u>2.20</u>	<u>175.00</u>	<u>385.00</u>	
15-Jun-2022	Victor Kroeger	.50		372.50	Correspond with A Teasdale re approach to finalizing engagement.
20-Jun-2022	Victor Kroeger	.50		372.50	Review and finalize mid month reporting.
		<u>1.00</u>	<u>745.00</u>	<u>745.00</u>	
TOTAL		<u>26.3</u>		<u>\$ 11,601.00</u>	

Invoice



Invoice Number : 10539661

Client Number : 0855308

Invoice Date : Aug 10 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
Period July 1 - 31, 2022. 2,905.00

Sub Total :	2,905.00
Goods & Services Tax :	145.25
Total (CAD) :	3,050.25

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division I Proposal

For the Period July 1 - 31, 2022

Date	Name	Hours	Rate	Amount	Description
06-Jul-2022	Carla Schillreff	.10		24.00	File administration.
		.10	240.00	24.00	
11-Jul-2022	Jacqueline Shellon	.60		258.00	Finalize mid month reporting; circulate for review; file administration.
12-Jul-2022	Jacqueline Shellon	.30		129.00	Finalize report with amended comments; circulate for review.
15-Jul-2022	Jacqueline Shellon	.20		86.00	Circulate report.
18-Jul-2022	Jacqueline Shellon	.40		172.00	Compile mid month report; circulate for review.
19-Jul-2022	Jacqueline Shellon	.30		129.00	Compile final report; circulate.
22-Jul-2022	Jacqueline Shellon	.40		172.00	Follow up with CRA accounts and direction for payment.
27-Jul-2022	Jacqueline Shellon	.40		172.00	Reconcile and process receipts and disbursements
29-Jul-2022	Jacqueline Shellon	.60		258.00	Account reconciliation
		3.20	430.00	1,376.00	
10-Jul-2022	Lucas Avery	.40		160.00	Bank Reconciliations.
16-Jul-2022	Lucas Avery	.50		200.00	Preparing mid-month report.
21-Jul-2022	Lucas Avery	.90		360.00	Looking through and addressing feedback from J.Park and J.Shellon. Looking through tax information and sending to C.S for payment. Filing GST for June.
22-Jul-2022	Lucas Avery	.10		40.00	Looking up current CRA account balances for payment.
		1.90	400.00	760.00	
12-Jul-2022	Victor Kroeger	.50		372.50	Review report to HQ.
19-Jul-2022	Victor Kroeger	.50		372.50	Review and finalize July 15 report to HQ.
		1.00	745.00	745.00	
TOTAL		6.20		\$ 2,905.00	

Invoice



Invoice Number : 10628241

Client Number : 0855308

Invoice Date : Oct 25 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
Period August 1 - 31, 2022. 19,071.50

Sub Total :	19,071.50
Goods & Services Tax :	953.58
Total (CAD) :	20,025.08

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS EBR Canada Inc. - Division I Proposal
For the Period August 1 - 31, 2022

Date	Name	Hours	Rate	Amount	Description
02-Aug-2022	Carla Schillreff	.20		48.00	File administration.
10-Aug-2022	Carla Schillreff	.10		24.00	File administration.
11-Aug-2022	Carla Schillreff	.30		72.00	File administration.
23-Aug-2022	Carla Schillreff	.50		120.00	File administration.
31-Aug-2022	Carla Schillreff	.20		48.00	File administration.
		<u>1.30</u>	<u>240.00</u>	<u>312.00</u>	
12-Aug-2022	Greg Ibbott	.60		447.00	Second partner review of report eight.
		<u>.60</u>	<u>745.00</u>	<u>447.00</u>	
03-Aug-2022	Jacqueline Shellon	.70		301.00	Review bi-weekly reporting package; finalize and send to HQ; review application material provide comments on the same.
04-Aug-2022	Jacqueline Shellon	1.20		516.00	Begin eighth report; review application material and provide additional commentary.
05-Aug-2022	Jacqueline Shellon	1.70		731.00	Drafting eighth report.
09-Aug-2022	Jacqueline Shellon	3.70		1,591.00	Discussions with Tax group re move forward; discussions with legal counsel re application; updates to application material, submit to V. Kroeger for review.
10-Aug-2022	Jacqueline Shellon	3.60		1,548.00	Review certificate of compliance documentation; provide revisions and comment to L. Avery; discussions with V. Kroeger re application on the 24th; amendments to the eighth report re the same.
11-Aug-2022	Jacqueline Shellon	3.80		1,634.00	Finalize eighth report of the trustee and circulate for review; summarize and review Bell cheques; conversations with J. Park re the same; request refund to Bench Creek; review and updates to the SRD; discussion with L. Avery re GST returns; emails with Stikeman re application matter; review retainer.
12-Aug-2022	Jacqueline Shellon	1.70		731.00	
					Follow up with LL re application material; review and execute amended CRA clearance certificate request; amendments to application material; discussions with LL re engagements.
15-Aug-2022	Jacqueline Shellon	2.20		946.00	Finalizing eighth report and schedules.
16-Aug-2022	Jacqueline Shellon	2.10		903.00	Review and prepare material for communication to HQ re distribution process and income tax liability; conference call with Stikeman & LL re application; PC with LL to discuss application.
26-Aug-2022	Jacqueline Shellon	.40		172.00	Discussion with V. Kroeger re distribution; review tax withholding obligations and legal opinion re the same.
30-Aug-2022	Jacqueline Shellon	1.90		817.00	PC's to discuss next steps.
31-Aug-2022	Jacqueline Shellon	.20		86.00	Review order pertaining to the admin charge.
		<u>23.20</u>	<u>430.00</u>	<u>9,976.00</u>	
08-Aug-2022	John Nygren	.40		298.00	Call with J. Shellon to discuss wind-up.
09-Aug-2022	John Nygren	.20		149.00	Response re: S.159.
		<u>.60</u>	<u>745.00</u>	<u>447.00</u>	
02-Aug-2022	Lucas Avery	.70		280.00	Email to Bell re: refunds and preparing month-end report. Discussion with J. Shellon on month-end report.
03-Aug-2022	Lucas Avery	.50		200.00	Correcting report, drafting letter and email to Bell re: refunds.
04-Aug-2022	Lucas Avery	.40		160.00	Call with Bell re: refunds received and discussion with J. Shellon re: Bell and TD banking.
09-Aug-2022	Lucas Avery	1.40		560.00	Compiling updated Interim SRD for eighth report; compiling professional fee summary, Creating GST Summary.
10-Aug-2022	Lucas Avery	.40		160.00	File administration.
10-Aug-2022	Lucas Avery	.60		240.00	Updating Clearance forms based on J. Shellon feedback. Updating SRD.
11-Aug-2022	Lucas Avery	1.40		560.00	Looking into Bell refunds for J. Shellon and drafting overview email. Updates to SRD. Filing GST return and saving to server. Call with J. Shellon.
12-Aug-2022	Lucas Avery	.70		280.00	Final preparation of and submitting package for request for Clearance Certificates. Following up with Bench Creek.
25-Aug-2022	Lucas Avery	.30		120.00	Sending reminder and update letter to CRA re: clearance certificate.
31-Aug-2022	Lucas Avery	.20		80.00	Looking into GST refund cheque to confirm balance.
		<u>6.60</u>	<u>400.00</u>	<u>2,640.00</u>	
29-Aug-2022	Rick Anderson	.20		109.00	June 2022 bank reconciliations.
		<u>.20</u>	<u>545.00</u>	<u>109.00</u>	
10-Aug-2022	Victor Kroeger	1.50		1,117.50	Review and edit draft report.
11-Aug-2022	Victor Kroeger	.70		521.50	Next review of draft report, review issue re Bell payments, discussion with J. Shellon re reply to Stikeman's.
12-Aug-2022	Victor Kroeger	.70		521.50	Review Lawson Lundell's comments on draft Court report.
16-Aug-2022	Victor Kroeger	1.00		745.00	Finalize report, call with Stikeman's, review draft application material.
25-Aug-2022	Victor Kroeger	.50		372.50	Deal with new directive from HQ re.
26-Aug-2022	Victor Kroeger	.50		372.50	Discussion with J. Shellon re tax issues.
29-Aug-2022	Victor Kroeger	.50		372.50	Review correspondence re taxes.
30-Aug-2022	Victor Kroeger	1.50		1,117.50	Calls with W. Roberts, Call with Stikeman's, memo to Stikeman's.
		<u>6.90</u>	<u>745.00</u>	<u>5,140.50</u>	
TOTAL		<u>39.40</u>	<u>\$</u>	<u>19,071.50</u>	

Invoice



Invoice Number : 10628254

Client Number : 0855308

Invoice Date : Oct 25 2022

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of September 1 - 30, 2022. 5,228.00

Sub Total :	5,228.00
Goods & Services Tax :	261.40
Total (CAD) :	5,489.40

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division I Proposal
 For the Period September 1 - 30, 2022

Date	Name	Hours	Rate	Amount	Description
09-Sep-2022	Carla Schillreff	.30		72.00	File administration.
16-Sep-2022	Carla Schillreff	.10		24.00	File administration.
21-Sep-2022	Carla Schillreff	.20		48.00	File administration.
		<u>.60</u>	<u>240.00</u>	<u>144.00</u>	
01-Sep-2022	Jacqueline Shellon	1.50		645.00	Emails to settle outstanding assets matter; month end reporting and circulate for review.
02-Sep-2022	Jacqueline Shellon	.50		215.00	Final amendments to month end report; circulate for review.
06-Sep-2022	Jacqueline Shellon	.40		172.00	Review trust accounts; follow up with interest earning.
07-Sep-2022	Jacqueline Shellon	.30		129.00	File administration.
12-Sep-2022	Jacqueline Shellon	.60		258.00	Review requests for clarification on month end report; provide summary of the same.
15-Sep-2022	Jacqueline Shellon	1.50		645.00	PC with CRA re request for clearance certificate; emails with Stikeman re move forward plan; reconcile and update SRD.
16-Sep-2022	Jacqueline Shellon	.60		258.00	PC with CRA re compliance certificate; follow up with Stikeman's re the same; execute and circulate documents for interest earned.
20-Sep-2022	Jacqueline Shellon	.70		301.00	Mid month reporting; circulate for review.
21-Sep-2022	Jacqueline Shellon	.10		43.00	Circulate mid month report.
29-Sep-2022	Jacqueline Shellon	.70		301.00	Email to/from HQ and Stikeman's re CRA's process for winding up.
		<u>6.90</u>	<u>430.00</u>	<u>2,967.00</u>	
08-Sep-2022	Lorry Fritsche	.40		172.00	Prepare July 2022 bank reconciliations.
20-Sep-2022	Lorry Fritsche	.40		172.00	Prepare August 2022 bank reconciliations.
30-Sep-2022	Lorry Fritsche	.10		43.00	Review correspondence received from CRA re: GST notice of assessments.
		<u>.90</u>	<u>430.00</u>	<u>387.00</u>	
21-Sep-2022	Lucas Avery	.30		120.00	Responding to CRA request re: T4 information.
22-Sep-2022	Lucas Avery	.30		120.00	Checking status with CS and requesting mail of cheque to Bench Creek. Notifying Bench Creek of mail.
		<u>2.40</u>	<u>400.00</u>	<u>240.00</u>	
01-Sep-2022	Victor Kroeger	1.50		1,117.50	Review information re potential payment to parent, correspondence with Stikeman's & Lawson Lundell, month end report review.
23-Sep-2022	Victor Kroeger	.50		372.50	Review and finalize mid month report to HQ.
		<u>2.00</u>	<u>745.00</u>	<u>1,490.00</u>	
TOTAL		<u>12.80</u>		<u>\$ 5,228.00</u>	

Invoice



Invoice Number : 10751409

Client Number : 0855308

Invoice Date : Jan 26 2023

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
October 1 - December 31, 2022. 26,237.00

Sub Total :	26,237.00
Goods & Services Tax :	1,311.85
Total (CAD) :	27,548.85

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division 1 Proposal
 For the Period up to October 1 - December 31, 2022

Date	Name	Hours	Rate	Amount	Description
25-Oct-2022	Carla Schillreff	.20		52.00	File administration.
23-Nov-2022	Carla Schillreff	.10		26.00	File administration.
24-Nov-2022	Carla Schillreff	.20		52.00	File administration.
02-Dec-2022	Carla Schillreff	.10		26.00	File administration.
15-Dec-2022	Carla Schillreff	.30		78.00	File administration.
16-Dec-2022	Carla Schillreff	.10		26.00	File administration.
22-Dec-2022	Carla Schillreff	.10		26.00	File administration.
		<u>1.10</u>		<u>260.00</u>	
				<u>286.00</u>	
06-Oct-2022	Jacqueline Shellon	4.30		2,064.00	Review receipts for GST collected; provide summary of the same.
13-Oct-2022	Jacqueline Shellon	1.70		816.00	Review HQ requests for information; provided additional documentation; prepare for and attend board meeting with HQ.
17-Oct-2022	Jacqueline Shellon	1.40		672.00	September & October reports.
20-Oct-2022	Jacqueline Shellon	1.20		576.00	Review and comment on move forward timeline; provide legal invoices.
21-Oct-2022	Jacqueline Shellon	3.30		1,584.00	Begin drafting 8th report.
22-Oct-2022	Jacqueline Shellon	1.80		864.00	Continue drafting 8th report; circulate for review.
24-Oct-2022	Jacqueline Shellon	2.70		1,296.00	Discussions with Lawson Lundell re application material; review and comment on that same.
25-Oct-2022	Jacqueline Shellon	1.50		720.00	File administration.
26-Oct-2022	Jacqueline Shellon	1.40		672.00	Review of final drafts of report and application material; updates and circulate to V. Kroeger for review.
27-Oct-2022	Jacqueline Shellon	.70		336.00	Finalize last report.
28-Oct-2022	Jacqueline Shellon	.40		192.00	Final prep of 8th report.
21-Nov-2022	Jacqueline Shellon	2.50		1,200.00	October month end report and November 15 mid month report.
22-Nov-2022	Jacqueline Shellon	1.70		816.00	Finalize month end and mid month reporting; circulate for review; updates and amendments to material for upcoming discharge application.
23-Nov-2022	Jacqueline Shellon	.50		240.00	Continue to compile schedules and prepare for application.
13-Dec-2022	Jacqueline Shellon	.40		192.00	November month end review.
20-Dec-2022	Jacqueline Shellon	3.70		1,776.00	Conversations with tax and legal professionals re estimated costs to complete; compile estimated costs to complete; submit legal invoices for payment; prepare for and attend meeting with HQ.
21-Dec-2022	Jacqueline Shellon	1.20		576.00	Complete summary of estimated costs to complete for the trust funds and retainer; send to V. Kroeger for review.
22-Dec-2022	Jacqueline Shellon	1.70		816.00	Summarize remaining activities and estimated distributions.
		<u>32.10</u>		<u>480.00</u>	
				<u>15,408.00</u>	
20-Dec-2022	Joseph Ju	.20		96.00	Email correspondence with Jackie on T2 2022 and 2023.
		<u>.20</u>		<u>96.00</u>	
				<u>480.00</u>	
06-Oct-2022	Lorry Fritsche	1.20		576.00	Prepare and submit Aug and Sep 2022 GST; email to J. Shellon re; same; review correspondence received from CRA re: notice of assessments; email to L. Avery re: GST.
17-Oct-2022	Lorry Fritsche	.20		96.00	Prepare Sep 2022 bank reconciliation.
19-Oct-2022	Lorry Fritsche	.20		96.00	Prepare Sep 2022 bank reconciliation.
03-Nov-2022	Lorry Fritsche	.20		96.00	Prepare and submit Oct 2022 GST.
21-Nov-2022	Lorry Fritsche	.20		96.00	Prepare Oct 2022 bank reconciliation.
30-Nov-2022	Lorry Fritsche	.20		96.00	Prepare Oct 2022 bank reconciliation.
15-Dec-2022	Lorry Fritsche	.10		48.00	Email to C. Schillreff re: GST refunds.
21-Dec-2022	Lorry Fritsche	.20		96.00	Prepare and submit Nov 2022 GST.
22-Dec-2022	Lorry Fritsche	.40		192.00	Prepare Nov 2022 bank reconciliations.
		<u>2.90</u>		<u>480.00</u>	
				<u>1,392.00</u>	
05-Oct-2022	Lucas Avery	.40		160.00	Looking into Bell Cheque and correspondence with Bench Creek.
06-Oct-2022	Lucas Avery	.40		160.00	Looking into GST and apprising L. Fritsche of file status with CRA. Correspondence with Bench Creek re: Bell cheques.
27-Oct-2022	Lucas Avery	2.00		800.00	Call with J. Shellon and looking through, pulling schedules for report.
28-Oct-2022	Lucas Avery	1.00		400.00	Looking into report and updates via email.
03-Nov-2022	Lucas Avery	.50		200.00	Reading emails and reports and responding to HQ email.
		<u>4.30</u>		<u>400.00</u>	
				<u>1,720.00</u>	
11-Oct-2022	Rick Anderson	.80		440.00	Bank reconciliations for July and August 2022.
09-Dec-2022	Rick Anderson	.10		55.00	October bank reconciliation.
		<u>.90</u>		<u>550.00</u>	
				<u>495.00</u>	
13-Oct-2022	Victor Kroeger	1.50		1,140.00	Review information, attend call with HQ and legal counsel re approach to finalize engagement.
17-Oct-2022	Victor Kroeger	.50		380.00	Review and sign reports to HQ.
24-Oct-2022	Victor Kroeger	1.00		760.00	Review correspondence re Court application.
15-Nov-2022	Victor Kroeger	1.00		760.00	Review draft Court application material and draft Court orders and respond to Lawson Lundell.
16-Nov-2022	Victor Kroeger	.50		380.00	Correspond with Lawson Lundell re reports.
21-Nov-2022	Victor Kroeger	.50		380.00	Discussion with J. Shellon re HQ reporting.
25-Nov-2022	Victor Kroeger	2.00		1,520.00	Review Court report, attend call with Stikemans and Lawson Lundell.
20-Dec-2022	Victor Kroeger	1.50		1,140.00	Review estimated costs, call with HQ.
22-Dec-2022	Victor Kroeger	.50		380.00	Review and edit draft email to HQ.
		<u>9.00</u>		<u>760.00</u>	
				<u>6,840.00</u>	
TOTAL		<u>50.50</u>		<u>\$ 26,237.00</u>	

Invoice



Invoice Number : 10829803

Client Number : 0855308

Invoice Date : Mar 8 2023

Invoice Terms : Due Upon Receipt

Mr. J. Park
GS E&R
301 - 121 15th Avenue SE
Calgary, AB T2G 1G1

For Professional Services Rendered :

For professional fees in the Division I Proposal of GS E & R for the period of
January 1 - February 28, 2023. 27,097.00

Disbursements 14.00

Sub Total : 27,111.00

Goods & Services Tax : 1,355.55

Total (CAD) : 28,466.55

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

GS E&R Canada Inc. - Division 1 Proposal
For the period of January 1 - February 28, 2023

Date	Name	Hours	Rate	Amount	Description
11-Jan-2023	Carla Schillreff	.10		26.00	File administration.
16-Jan-2023	Carla Schillreff	.40		104.00	File administration.
20-Jan-2023	Carla Schillreff	.10		26.00	File administration.
26-Jan-2023	Carla Schillreff	.10		26.00	File administration.
27-Jan-2023	Carla Schillreff	.20		52.00	File administration.
30-Jan-2023	Carla Schillreff	.30		78.00	File administration.
01-Feb-2023	Carla Schillreff	.10		26.00	File administration.
10-Feb-2023	Carla Schillreff	.10		26.00	File administration.
28-Feb-2023	Carla Schillreff	.20		52.00	File administration.
		<u>1.60</u>	<u>260.00</u>	<u>416.00</u>	
03-Jan-2023	Jacqueline Shellon	3.50		1,680.00	November, December month end reporting and email to HQ re the process; circulate the same; review incoming cheques for GST refunds.
11-Jan-2023	Jacqueline Shellon	2.50		1,200.00	Conversations with tax group re compliance certificate; final returns; draft letter for parent company re current retainer.
12-Jan-2023	Jacqueline Shellon	1.50		720.00	Prepare memo re tax; PC with A.Teasdale re retainer.
13-Jan-2023	Jacqueline Shellon	.40		192.00	Final review and circulation of cover letter and support for increased retainer.
16-Jan-2023	Jacqueline Shellon	.70		336.00	Compile summary letter re retainer; circulate.
		<u>8.60</u>	<u>480.00</u>	<u>4,128.00</u>	
11-Jan-2023	Joseph Ju	.20		96.00	Email correspondence re T2 compliance 2022 and final dissolution.
16-Jan-2023	Joseph Ju	1.20		576.00	Discussion with Ryan on T2 2022 and 2023 dissolution, various correspondence.
17-Jan-2023	Joseph Ju	.30		144.00	Discuss T2 2022.
19-Jan-2023	Joseph Ju	1.50		720.00	Review T2 2022.
01-Feb-2023	Joseph Ju	.50		240.00	Discussion with Ryan on GIF1 and T2 year end.
02-Feb-2023	Joseph Ju	.40		192.00	Various discussion with Ryan on T2 prep and transactions / adjustments on GIF1.
23-Feb-2023	Joseph Ju	.20		96.00	Email correspondence re T2.
		<u>4.30</u>	<u>480.00</u>	<u>2,064.00</u>	
11-Jan-2023	Lorry Fritsche	.10		48.00	Review correspondence received from CRA re: GST.
13-Jan-2023	Lorry Fritsche	.30		144.00	Prepare and submit Dec 2022 GST; update GST tracking.
19-Jan-2023	Lorry Fritsche	.40		192.00	Prepare Dec 2022 bank reconciliations.
24-Jan-2023	Lorry Fritsche	.30		144.00	Assisting T. Muraina with interim statement of receipts and disbursements.
30-Jan-2023	Lorry Fritsche	.20		96.00	Correspond with working group re: GST; review GST accounts.
06-Feb-2023	Lorry Fritsche	.40		192.00	Review interim statement of receipts and disbursements; recode GST deposit in Ascend.
09-Feb-2023	Lorry Fritsche	.10		48.00	Email to V. Kroeger re: draft ISRD/report.
10-Feb-2023	Lorry Fritsche	.20		96.00	Prepare and submit Jan 2023 GST.
16-Feb-2023	Lorry Fritsche	.20		96.00	Prepare Jan 2023 bank reconciliation.
22-Feb-2023	Lorry Fritsche	.20		96.00	Prepare Jan 2023 bank reconciliation.
23-Feb-2023	Lorry Fritsche	.20		96.00	Review books and records for financial information; email to tax group re: same.
24-Feb-2023	Lorry Fritsche	.10		48.00	Correspond with working group and tax re: financial statements.
28-Feb-2023	Lorry Fritsche	.10		48.00	Review correspondence received from BMO and forward copy to tax.
		<u>2.80</u>	<u>480.00</u>	<u>1,344.00</u>	
30-Jan-2023	Rick Anderson	.20		110.00	December 2022 bank reconciliations.
		<u>.20</u>	<u>550.00</u>	<u>110.00</u>	
16-Jan-2023	Ryan King	2.00		580.00	Preparing T2s for year Dec 31, 2022 and stub year end Jan 2, 2023.
19-Jan-2023	Ryan King	1.00		290.00	Discussion with Joseph.
24-Jan-2023	Ryan King	1.00		290.00	Create new 2022 caseware file, populate with prelim information for 2022 and 2023.
25-Jan-2023	Ryan King	4.00		1,160.00	Organize GL; work on populating T2 to get to balance for cash changes.
01-Feb-2023	Ryan King	3.50		1,015.00	Reviewing the provided transaction summary; working on groupings to work on balancing Giffi entry for tax return.
02-Feb-2023	Ryan King	2.00		580.00	Setup caseware, update T2, discuss with Joseph.
		<u>13.50</u>	<u>290.00</u>	<u>3,915.00</u>	
18-Jan-2023	Temitope Muralna	3.00		1,200.00	Summary of corporation taxes, review with J. Shellon.
19-Jan-2023	Temitope Muralna	3.00		1,200.00	Summary of corporation tax, review with J. Shellon.
20-Jan-2023	Temitope Muralna	4.00		1,600.00	Memo, statement of R&D.
23-Jan-2023	Temitope Muralna	3.00		1,200.00	Statement of R&D.
24-Jan-2023	Temitope Muralna	3.00		1,200.00	Statement of R&D.
27-Jan-2023	Temitope Muralna	1.00		400.00	Statement of R&D.
30-Jan-2023	Temitope Muralna	1.50		600.00	Statement of R&D.
31-Jan-2023	Temitope Muralna	1.50		600.00	Statement of R&D.
03-Feb-2023	Temitope Muralna	2.00		800.00	Correspondence with working team and finalising statement of R&D.
06-Feb-2023	Temitope Muralna	.75		300.00	Monthly reporting.
09-Feb-2023	Temitope Muralna	3.00		1,200.00	Writing January report, circulating for review and amending as necessary.
21-Feb-2023	Temitope Muralna	1.00		400.00	Review emails; monthly reporting.
22-Feb-2023	Temitope Muralna	.20		80.00	Call with L. Fritsche about financial statements.
23-Feb-2023	Temitope Muralna	.20		80.00	Correspondence with working team about financial statements.
24-Feb-2023	Temitope Muralna	.20		80.00	Correspondence with working team on financial statements.
		<u>27.35</u>	<u>400.00</u>	<u>10,940.00</u>	
03-Jan-2023	Victor Kroeger	1.00		760.00	Review draft monthly reports and draft response to HQ.
19-Jan-2023	Victor Kroeger	.50		380.00	Review memo re income taxes.
23-Jan-2023	Victor Kroeger	1.00		760.00	Deal with tax and future release of return of capital.
25-Jan-2023	Victor Kroeger	.50		380.00	Review and edit draft email to Stikeman prepared by Lawson Lundell re release of Escrow funds.
26-Jan-2023	Victor Kroeger	.50		380.00	Correspond with Lawson Lundell re Escrow agreement.
09-Feb-2023	Victor Kroeger	2.00		1,520.00	Work on monthly reporting.
		<u>5.50</u>	<u>760.00</u>	<u>4,180.00</u>	
TOTAL		<u>63.85</u>	<u>\$</u>	<u>27,097.00</u>	

GS E&R Canada Inc. - Division 1 Proposal
For the period of January 1 - February 28, 2023

Date	Type	Amount	Description
16-Feb-2023	Client Disbursements	14.00	Paid to the Government of Alberta Invoice 1800028934 - Corporate Registry - Transaction 1709822
	TOTAL	<u>\$ 14.00</u>	