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January 12, 2022

**DELIVERED VIA EMAIL & COURIER**

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Court of Queen's Bench of Alberta  
Calgary Courts Centre  
601 5 St SW  
Calgary, AB T2P 5P7

**Attention: Madam Justice K.M. Horner**

Dear Madam Justice Horner:

**Re: In the Matter of the *Bankruptcy and Insolvency Act*, R.S.C. 1982, c. B-3, as amended  
and in the Matter of the Division I Proposal of GS E&R Canada Inc. – Court File  
Number B201-719774/25-2719774**

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In connection with the Application of MNP Ltd., in its capacity as trustee under the Division I Proposal of GS E&R Canada Inc. (in such capacity, the “**Trustee**”) scheduled before you on January 18, 2022 at 10:00 a.m., please find enclosed unfiled copies of the following materials, which have been submitted to the Court for filing:

1. Notice of Application of the Trustee, returnable January 18, 2022; and
2. Seventh Report of the Trustee to the Court.

We also enclose the Sixth Report to the Court of the Trustee dated November 22, 2021, as we are seeking approval of the Trustee's activities as reported therein and in the Seventh Report.

We trust you will find the foregoing and enclosed to be satisfactory. Please do not hesitate to contact me should you have any questions.

Yours very truly,

LAWSON LUNDELL LLP

Alexis Teasdale\*

AET/vg

\*Professional Corporation

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cc: Service List (*via email, courier, fax and mail*)

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