

COURT FILE NO. QB No. 151 of 2022

COURT COURT OF KING'S BENCH FOR
SASKATCHEWAN IN BANKRUPTCY
AND INSOLVENCY

JUDICIAL CENTRE SASKATOON

Clerk's Stamp



RESPONDENTS ABBEY RESOURCES CORP.

DOCUMENT FIFTH REPORT OF THE RECEIVER, MNP LTD.

DATED JUNE 11, 2024

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

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APPENDICES

Appendix A	Minister's Order MRO 181/23
Appendix B	Schedule of Residual Assets sold to May 31, 2024
Appendix C	Draft estimate of costs to November 30, 2024
Appendix D	Receiver's interim Statement of Receipts and Disbursements from February 28, 2022 to May 31, 2024

INTRODUCTION AND BACKGROUND

- 1 On August 13, 2021, an Initial Order was granted by the Court of Queen's Bench of Saskatchewan in Bankruptcy and Insolvency, now known as the Court of King's Bench of Saskatchewan in Bankruptcy and Insolvency (the "**Court**"), under the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36, as amended (the "**CCAA**") in respect of Abbey Resources Corp. ("**Abbey**") that granted a stay of proceedings until August 23, 2021. MNP Ltd. ("**MNP**") was appointed as Monitor (the "**Monitor**") in the CCAA proceedings. The stay of proceedings was extended and remained in place until February 28, 2022. MNP was discharged as Monitor and the CCAA proceedings were terminated on March 4, 2022.
- 2 On February 28, 2022, upon the application of the Government of Saskatchewan, as represented by the Minister of Energy and Resources ("**MER**"), the Rural Municipality of Lacadena No. 228, the Rural Municipality of Snipe Lake No. 259, and the Rural Municipality of Miry Creek No. 229, the Court granted an Order (the "**Receivership Order**") appointing MNP as receiver (the "**Receiver**") of the assets, undertakings, and properties of Abbey.
- 3 The Receiver engaged Sproule Asset Management Limited ("**Sproule**") to oversee the operation of Abbey's natural gas assets (the "**Natural Gas Assets**"), also on February 28, 2022.
- 4 This is the Receiver's fifth report (the "**Fifth Report**").
- 5 Information on the Receivership proceedings can be accessed on MNP's website at: <https://mnpdebt.ca/en/corporate/corporate-engagements/abbey-resources> (the "**Receiver's Website**").
- 6 All amounts included herein are in Canadian dollars unless otherwise stated.

NOTICE TO READER

- 7 In preparing the Fifth Report and making comments herein, the Receiver has relied upon certain unaudited, draft or internal financial information, including Abbey's books and records, and information from other third-party sources (collectively, the "**Information**"). The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with generally accepted assurance standards or other standards established by the Chartered Professional Accountants of Canada (the "**Standards**"). Additionally, none of the Receiver's procedures were intended to disclose defalcations or other irregularities. If the Receiver were to perform additional procedures or to undertake an audit examination of the Information in accordance with the Standards, additional matters may come to the Receiver's attention. Accordingly, the Receiver does not express an opinion, nor does it provide any other form of assurance on the financial or other information

presented herein. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of the Fifth Report.

8 The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the use of the Fifth Report. Any use which any party makes of the Fifth Report or any reliance or decision made based on the Fifth Report is the sole responsibility of such party.

9 All amounts included herein are in Canadian dollars unless otherwise stated.

PURPOSE OF REPORT

10 The purpose of the Fifth Report is to provide this Honourable Court with information in respect of the activities of the Receiver since the Receiver's Fourth Report to the Court dated October 30, 2023 (the "**Fourth Report**"), and an application by the Receiver scheduled to be heard on June 14, 2024 (the "**Application**") seeking approval of, among other things:

- (a) the proposed increase to the Receiver's borrowing limit and the Receiver's Borrowings Charge, as set out in paragraph 20 of the Receivership Order, as amended by paragraph 4 of the Order (Sealing and Other Relief) dated November 2, 2023 (the "**Sealing Order**"), from \$3,000,000 to \$4,171,920;
- (b) the Receiver's request that it be authorized and empowered to utilize the net proceeds of the transactions approved by the Sale Approval and Vesting Orders dated October 21, 2021, in the CCAA proceedings (the "**Net Proceeds**") to partially repay amounts the Receiver has borrowed from the Saskatchewan Oil and Gas Orphan Fund (the "**Orphan Fund**"), which amounts are secured by the Receiver's Borrowings Charge;
- (c) the Receiver's activities, actions, and conduct, as described in this Fifth Report as well as the Receiver's interim Statement of Receipts and Disbursements for the period of February 28, 2022, to May 31, 2024;
- (d) the Receiver's fees and disbursements for the period from October 1, 2023, to May 31, 2024; and
- (e) the fees and disbursements of the Receiver's legal counsel, McDougall Gauley LLP ("**McDougall**"), for the period from October 1, 2023, to May 31, 2024.

ACTIVITIES OF THE RECEIVER

11 The Receiver's activities and actions since the Fourth Report are summarized below:

- (a) closed the You First Energy Services Inc. ("**You First**") transaction (the "**Transaction**") approved by this Honourable Court on November 2, 2023, including transitional discussions

- with legal counsel for Carry the Kettle First Nation and Indian Oil & Gas Corporation in order to identify all licenses acquired by You First in the sale;
- (b) ensured all critical safety and maintenance requirements remained in place and were maintained for the Natural Gas Assets that were not conveyed to You First (the "**Unsold Natural Gas Assets**");
 - (c) maintained adequate insurance on the Unsold Natural Gas Assets;
 - (d) corresponded with municipalities, landowners, and surface lease holders in relation to the Transaction and the future of the Unsold Natural Gas Assets;
 - (e) along with Sproule, completed the work more particularly described in paragraph 38 of the Fourth Report, as well as additional wellbore disconnections, pipeline isolations and facility clean outs as directed by the MER, to prepare the Unsold Natural Gas Assets to be disclaimed and abandoned to the Orphan Fund in accordance with the Minister's Order MRO 181/23, a copy of which is attached as **Appendix "A"**;
 - (f) paid Abbey's outstanding operational costs and property tax, lease, and royalty obligations on producing assets for the receivership period;
 - (g) completed Abbey's 2022 and 2023 carbon tax reporting pursuant to the Government of Saskatchewan Output-Based Performance Standards program and paid the outstanding amounts owed;
 - (h) continued to organize the removal of the Abbey Surplus Assets that were previously sold at auction from the field by Ritchie Bros. Auctioneers (Canada) Ltd. with the successful bidders;
 - (i) marketed and sold certain of Abbey's surplus assets (the "**Residual Assets**"), which are highlighted in the list attached as **Appendix "B"**;
 - (j) held meetings with Sproule and McDougall twice a month to debrief and discuss ongoing issues in the receivership;
 - (k) provided regular updates to the MER and other stakeholders as requested;
 - (l) received and responded to various creditor inquiries;
 - (m) attended to emergency response program ("**ERP**") requests, site clean ups, and spills;
 - (n) prepared and filed Abbey's monthly GST returns;
 - (o) filing 246(2) reports as required under the BIA; and
 - (p) maintained the Receiver's website for these proceedings.

FUNDING OF THE RECEIVERSHIP

12 The Receiver has held regular meetings with the MER during the course of this receivership. At the most recent meeting between the Receiver and the MER, held on June 4, 2024, the MER advised that it wished to continue the receivership proceedings until late October or early November in order to allow the Receiver to complete the following activities in relation to the Unsold Natural Gas Assets:

- (a) ongoing weed control;
- (b) continuing the existing ERP and responding to requests and incidents as necessary;
- (c) relocating a Sea-Can from the Abbey field to a location to be determined by the MER;
- (d) selling the remaining Residual Assets;
- (e) continuing its ongoing efforts to salvage scrap metal from the Abbey field;
- (f) finishing an outstanding line repair and clean-up project, as well as addressing any additional leaks that may occur in the coming months; and
- (g) miscellaneous administrative work relating to outstanding accounts payable from operations.

The Receiver understands that the scope of work the MER wishes the Receiver to complete may be subject to change. In the coming months, the Receiver plans to work in consultation with the MER to refine the scope and respond to changing circumstances as necessary.

- 13 The Receiver has had to borrow the full \$3,000,000 permitted under the Receivership Order (as amended by the Sealing Order) to fund the Receiver's exercise of the powers and duties conferred upon it by the Receivership Order and other Orders granted in these proceedings.
- 14 The Receiver, in consultation with Sproule, has prepared an estimate of the costs to complete the work identified in paragraph 12 above, as well as deal with any unforeseen issues that may arise in the coming months and apply for the Receiver's discharge. The total amount required to fund this work is estimated to be \$1,171,920. A detailed breakdown of the estimated costs is attached hereto as Appendix "C".
- 15 The Receiver is therefore requesting that the Court approve an increase of the Receiver's borrowing limit and the Receiver's Borrowings Charge from \$3,000,000 to \$4,171,920 (the "**New Borrowing Limit**"). The Receiver understands that the Orphan Fund is prepared to advance further amounts, as required, pursuant to Receiver's Certificates up to the New Borrowing Limit, should it be approved by this Honourable Court.

ASSETS SOLD DURING CCAA

- 16 During the CCAA proceedings, the Court approved two sales of Abbey's assets, namely, a Jenbacher J312 Natural Gas Engine and a 24"x10' Filter Vessel 720 PSI. Pursuant to the Sale Approval and Vesting Orders dated October 7, 2021, the net proceeds from the sale of these assets (the "**Net Proceeds**") were to be held in trust by the Monitor pending further Order of the Court. The Net Proceeds were not addressed as part of the Monitor's application for discharge and have remained in a separate MNP trust account since the sales occurred. The Net Proceeds, including accrued interest, as at the date of Fifth Report, total \$79,958.71.
- 17 The Receiver is requesting that it be authorized to distribute the Net Proceeds to the Orphan Fund as a partial repayment of the amounts borrowed from that entity. The Net Proceeds are Abbey's Property and are therefore subject to the Receiver's Borrowings Charge, which is subordinate only to the Administration Charge from the CCAA proceedings and the Receiver's Charge (as defined in the Receivership Order). The Receiver's Borrowings Charge has priority to all security interests, trusts, liens, charges, and encumbrances, statutory or otherwise, in favour of any Person (as defined in the Receivership Order).
- 18 The possible exceptions to this priority, noted in paragraph 24A of the Receivership Order, are not engaged on the facts of this case, in the Receiver's respectful view:
- (a) the MER has yet to incur the costs of remedying any environmental condition or damage affecting the Unsold Natural Gas Assets (BIA, section 14.06(7));
 - (b) there are no claims of any clerks, servants, travelling sales-persons, labourers, or workers of Abbey for services rendered in the six months prior to the receivership (BIA, section 81.3(4)); and
 - (c) there are no unpaid pension plan benefits for the benefit of Abbey's former employees (BIA, section 81.6(2)).
- 19 The Receiver further notes that the amounts secured by the Administration Charge from the CCAA proceedings were paid early in the receivership proceedings, and the Receiver's accounts have been paid on an ongoing basis. Consequently, the Orphan Fund has priority to the Net Proceeds by virtue of the Receiver's Borrowings Charge and the Receiver is respectfully requesting authorization to distribute the funds accordingly.

INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

- 20 The Receiver's interim Statement of Receipts and Disbursements (the "**Interim SRD**") for the period from February 28, 2022, to May 31, 2024 is attached as Appendix "**D**".
- 21 Between February 28, 2022, and May 31, 2024 the Receiver had:
- (a) cash receipts of:

- (i) \$13,569,169.55 from net operations;
 - (ii) \$639,100.00 from the sale of the Residual Assets;
 - (iii) \$319,000.13 (after adjustments) from the Transaction;
 - (ii) \$593,655.87 from the auction of the Surplus Assets and subsequent sales of other redundant assets; and
- (b) cash disbursements of:
 - (i) \$11,393,598.42, for operations, including surface lease, royalty, and property tax payments on producing properties;
 - (ii) \$2,376,142.78 for operational administration costs;
 - (iii) \$568,885.04 in carbon tax payments to the Government of Canada and the Government of Saskatchewan; and
 - (iv) \$1,708,141.55 (to May 31, 2024) for professional fees.

APPROVAL OF PROFESSIONAL FEES AND DISBURSEMENTS

- 22 The Receiver is requesting approval of the professional fees and disbursements of the Receiver and McDougall for the time period of October 1, 2023, to May 31, 2024 (the "**Interim Period**").
- 23 A summary of the Receiver's professional fees and disbursements for the Interim Period is attached hereto as Schedule A of Appendix "**D**". The fees and disbursements total \$221,363.50 (exclusive of GST) for the Interim Period. The accounts themselves (redacted, where appropriate, for privilege) can be provided to the Court upon request.
- 24 A summary of McDougall's professional fees and disbursements for the Interim Period is attached hereto as Schedule A of Appendix "**D**". The fees and disbursements total \$192,063.45 (exclusive of GST and PST) for the Interim Period. The accounts themselves (redacted, where appropriate, for privilege) can be provided to the Court upon request.
- 25 The Receiver and McDougall's accounts set out the date the work was completed and contain a description of the work, the length of time taken to complete each task, and the name and hourly rate of the individual providing the services.
- 26 The Receiver respectfully submits that its professional fees and disbursements, and those of McDougall, are fair and reasonable in the circumstances. The Receiver's and McDougall's fees have been charged by the various providers at their standard hourly rates which, in the Receiver's experience, are comparable to the standard rates of other providers of similar services in Saskatchewan.

CONCLUSION AND RECOMMENDATION

- 27 Based upon the foregoing, the Receiver respectfully recommends this Honourable Court issue an Order for approval for the following:
- (a) the proposed increase to the Receiver's borrowing limit and the Receiver's Borrowings Charge, as set out in paragraph 20 of the Receivership Order and increased by paragraph 4 of the Sealing Order, from \$3,000,000 to \$4,171,920;
 - (b) the Receiver's request that it be authorized and empowered to use the Net Proceeds to partially repay amounts the Receiver has borrowed from the Saskatchewan Oil and Gas Orphan Fund (the "**Orphan Fund**"), which amounts are secured by the Receiver's Borrowings Charge;
 - (c) the reported actions of the Receiver in administering these receivership proceedings provided that only the Receiver, in its personal capacity and with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approvals;
 - (d) the Interim SRD;
 - (e) the fees and disbursements of the Receiver for the period October 1, 2023, to May 31, 2024 of \$221,363.50 plus GST; and
 - (f) the fees and disbursements of McDougall for the period October 1, 2023, to May 31, 2024 of \$192,063.45 plus GST and PST.

All of which is respectfully submitted this 11th day of June 2024.

MNP Ltd., in its capacity as Receiver of Abbey Resources Corp
and not in its personal or corporate capacity

Per: 

Victor P. Kloeger, LIT, CIRP, CPA, CA, CFE
Senior Vice President

APPENDIX A

MINISTER'S ORDER

MRO 181/23

Under *The Oil and Gas Conservation Act*

TO: ABBEY RESOURCES CORP.

WHEREAS a Receiver (MNP Ltd.) was appointed over the assets of Abbey Resources Corp. ("Abbey") on February 28, 2022;

WHEREAS Abbey's Receiver was granted court approval on November 2, 2023 to proceed with the sale of a portion of Abbey's licences (102 wells, 1 facilities and 1 pipeline) to the successful bidder (You First Energy Inc.);

WHEREAS Abbey's Receiver advised it would be ceasing operations on the unsold licences as of October 31, 2023 in anticipation of discharging the Receivership.

WHEREAS Abbey is the holder of the Saskatchewan well, facility and pipeline licences listed in Schedule A (collectively, the Abbey Licences);

Pursuant to section 17.01 of *The Oil and Gas Conservation Act*, Abbey is hereby ordered to:

1. Abandon any machinery and equipment, including any appurtenances and buildings, and any materials, oil gas or products at any well site or facility site listed in Schedule A in accordance with Section 6-1(1) of *The Financial Security and Site Closure Regulations*.
2. Abandon all pipelines and associated infrastructure listed in Schedule A in accordance with Clause 10.16 of CSA Z662 and with Sections 5.2 and 5.2.1 of *Directive PNG034: Saskatchewan Pipeline Code*.
3. Complete all abandonment operations by no later than 90 days from the date of this order.
4. Comply with *Directive PNG015 Well Abandonment Requirements* regarding well abandonments and with Section 4.8 of *Directive PNG001 Facility Licence Requirements* regarding facility decommissioning.

Dated at Regina, Saskatchewan, November 7, 2023.



Brad Wagner, Director – Liability Management
Energy Regulation Division
Ministry of Energy and Resources

Schedule A

Well Licences

00A093	02D035	02F035	02H272	02I116	02I286	02J153	02L209
00A156	02E202	02F036	02H273	02I119	02I287	02J188	02L210
00A176	02E203	02F040	02H274	02I131	02I289	02J198	02L211
00E275	02E212	02F041	02H282	02I147	02I295	02J199	02L222
00E286	02E282	02F046	02H283	02I148	02I296	02J200	02L251
01A008	02E289	02F047	02H287	02I160	02I297	02J201	02L264
01A223	02E290	02F051	02H288	02I161	02I298	02J218	02L301
01B198	02E420	02F052	02H289	02I162	02I299	02J236	03A036
01B199	02E421	02F053	02H290	02I172	02I300	02J239	03A037
01C218	02E422	02F054	02H291	02I173	02I301	02J242	03A038
01C243	02E423	02F070	02H292	02I174	02I302	02J257	03A039
01C345	02E424	02F071	02I027	02I175	02I303	02J258	03A040
01E045	02E432	02F072	02I040	02I176	02I304	02J266	03A047
01E439	02E433	02F073	02I046	02I177	02I313	02K016	03A048
01G365	02E434	02F074	02I047	02I178	02J018	02K022	03A049
01G378	02E435	02F075	02I048	02I179	02J019	02K052	03A050
01G379	02E436	02F091	02I055	02I202	02J021	02K053	03A073
01G413	02E437	02F144	02I056	02I203	02J022	02K054	03A077
01H305	02E438	02F242	02I066	02I204	02J023	02K098	03A078
01H350	02E439	02G137	02I073	02I205	02J024	02K136	03A079
01H352	02E440	02G283	02I074	02I206	02J025	02K165	03A080
01H353	02E441	02G284	02I075	02I207	02J026	02K230	03A087
01H354	02F002	02G285	02I091	02I220	02J027	02K240	03A091
01I009	02F004	02G291	02I092	02I239	02J028	02K314	03A095
01I013	02F005	02G355	02I093	02I247	02J029	02L022	03A102
01I027	02F006	02G356	02I094	02I248	02J030	02L031	03A103
01I181	02F007	02G417	02I099	02I249	02J032	02L032	03A104
01J053	02F008	02G418	02I100	02I250	02J077	02L034	03A105
01K102	02F021	02G421	02I101	02I251	02J091	02L068	03A106
01L134	02F022	02H119	02I102	02I252	02J118	02L069	03A108
01L135	02F023	02H120	02I103	02I253	02J119	02L071	03A119
02A088	02F024	02H191	02I104	02I254	02J120	02L072	03A120
02A119	02F027	02H192	02I107	02I255	02J124	02L083	03A132
02D014	02F028	02H193	02I109	02I257	02J135	02L084	03A162
02D026	02F029	02H201	02I110	02I271	02J141	02L085	03A173
02D028	02F030	02H211	02I111	02I272	02J147	02L087	03A175
02D029	02F031	02H212	02I112	02I273	02J149	02L102	03A177
02D030	02F032	02H228	02I113	02I275	02J150	02L103	03A193
02D031	02F033	02H229	02I114	02I276	02J151	02L117	03A209
02D032	02F034	02H267	02I115	02I285	02J152	02L130	03A211

03A220	03D268	03E290	03G282	03H430	03J030	03J292	03L080
03A236	03D279	03F020	03G302	03H431	03J050	03J293	03L081
03A237	03D280	03F080	03G303	03H432	03J051	03J300	03L087
03A246	03D333	03F310	03G309	03H433	03J052	03J323	03L088
03B002	03D339	03F401	03G310	03H434	03J053	03J324	03L089
03B046	03E015	03F402	03G311	03H435	03J054	03J325	03L090
03B087	03E016	03F403	03G388	03H439	03J055	03J348	03L091
03B088	03E017	03F408	03H033	03H472	03J056	03J350	03L092
03B092	03E018	03F409	03H061	03H473	03J057	03J372	03L094
03B093	03E077	03F411	03H089	03H474	03J058	03J393	03L095
03B095	03E080	03F412	03H094	03H475	03J059	03K014	03L096
03B112	03E088	03F413	03H132	03H476	03J060	03K066	03L097
03B126	03E124	03F414	03H151	03H477	03J062	03K067	03L098
03B148	03E140	03F417	03H152	03H478	03J064	03K087	03L099
03B184	03E146	03F434	03H153	03H484	03J065	03K088	03L100
03B185	03E148	03F457	03H154	03H487	03J155	03K102	03L101
03B210	03E156	03F474	03H171	03H489	03J175	03K103	03L165
03B211	03E157	03F511	03H173	03H500	03J187	03K116	03L191
03B212	03E158	03F513	03H174	03H501	03J191	03K119	03L200
03B219	03E179	03G030	03H175	03H502	03J192	03K140	03L207
03B220	03E180	03G098	03H202	03H503	03J193	03K174	03L249
03B237	03E182	03G101	03H215	03H504	03J194	03K222	03L250
03B239	03E190	03G122	03H222	03H505	03J195	03K250	03L256
03B250	03E195	03G123	03H234	03H506	03J196	03K251	03L267
03C016	03E196	03G150	03H270	03H508	03J197	03K253	03L285
03C102	03E208	03G169	03H287	03I040	03J198	03K264	03L301
03C103	03E209	03G173	03H315	03I059	03J199	03K265	03L302
03C120	03E210	03G175	03H317	03I073	03J222	03K267	03L303
03C121	03E211	03G176	03H321	03I086	03J225	03K268	03L331
03C122	03E212	03G177	03H359	03I104	03J226	03K286	04A096
03C132	03E223	03G178	03H381	03I141	03J227	03K316	04A158
03C133	03E244	03G179	03H405	03I150	03J228	03K318	04A188
03C157	03E260	03G180	03H406	03I174	03J229	03L005	04B012
03C158	03E271	03G181	03H407	03I175	03J230	03L006	04B059
03C159	03E272	03G182	03H408	03I185	03J231	03L007	04B096
03C160	03E273	03G183	03H409	03I208	03J232	03L008	04B097
03D011	03E274	03G185	03H410	03I444	03J250	03L029	04B098
03D083	03E283	03G186	03H423	03I445	03J251	03L067	04B099
03D084	03E284	03G187	03H424	03J021	03J261	03L070	04B100
03D103	03E285	03G208	03H425	03J022	03J264	03L071	04B101
03D149	03E286	03G211	03H426	03J023	03J265	03L072	04B102
03D265	03E287	03G255	03H427	03J027	03J289	03L073	04B103
03D266	03E288	03G280	03H428	03J028	03J290	03L074	04B115
03D267	03E289	03G281	03H429	03J029	03J291	03L079	04B116

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04B128	04D209	04F154	04G151	04I009	04J181	04K338	05A072
04B163	04D210	04F155	04G152	04I010	04J204	04K339	05A073
04B164	04D211	04F156	04G153	04I011	04J205	04K347	05A104
04B165	04E021	04F157	04G154	04I023	04J211	04K348	05A105
04B166	04E104	04F158	04G155	04I024	04K017	04K349	05A139
04B167	04E105	04F230	04G156	04I028	04K018	04K350	05A200
04B168	04E106	04F255	04G157	04I029	04K019	04K351	05A231
04B169	04E133	04F316	04G158	04I030	04K021	04K358	05B017
04B170	04E134	04F317	04G159	04I031	04K046	04K359	05B037
04B171	04E135	04F318	04G162	04I041	04K047	04K360	05B038
04B173	04E136	04F319	04G168	04I043	04K048	04L001	05B039
04B192	04E137	04F320	04G170	04I044	04K049	04L002	05B071
04B220	04E138	04F323	04G171	04I045	04K050	04L003	05B072
04B224	04E139	04F325	04G172	04I046	04K064	04L004	05B073
04B225	04E140	04F357	04G215	04I047	04K089	04L005	05B074
04B242	04E141	04F376	04G216	04I048	04K150	04L006	05B075
04B243	04E142	04F377	04G217	04I049	04K201	04L007	05B079
04B244	04E143	04F378	04G219	04I050	04K202	04L008	05B085
04B265	04E181	04F383	04G227	04I051	04K204	04L009	05B091
04C178	04E182	04F384	04G255	04I052	04K205	04L010	05B092
04C312	04E241	04F387	04G256	04I054	04K206	04L011	05B093
04C397	04E264	04F396	04G261	04I058	04K211	04L021	05B094
04C399	04E315	04F397	04G263	04I059	04K212	04L022	05B095
04C423	04E316	04F399	04G265	04I060	04K229	04L023	05B096
04C425	04E317	04F400	04G269	04I069	04K246	04L042	05B097
04D002	04E327	04F401	04G270	04I072	04K248	04L043	05B098
04D003	04E328	04F453	04G271	04I140	04K249	04L044	05B099
04D004	04E336	04F455	04G275	04I141	04K265	04L045	05B117
04D005	04E383	04F456	04G276	04I142	04K266	04L046	05B118
04D006	04E386	04F471	04G293	04I215	04K267	04L106	05B171
04D017	04E388	04F472	04G294	04J023	04K268	04L107	05B189
04D019	04E395	04F473	04G348	04J042	04K280	04L113	05B205
04D020	04F028	04F474	04G433	04J044	04K281	04L138	05C029
04D030	04F029	04F485	04G434	04J047	04K288	04L139	05C045
04D150	04F033	04F495	04G436	04J059	04K289	04L140	05C049
04D153	04F034	04F514	04H012	04J060	04K290	04L175	05C114
04D154	04F035	04F522	04H067	04J085	04K303	04L213	05C120
04D155	04F038	04F525	04H127	04J091	04K304	04L278	05C124
04D156	04F047	04F526	04H145	04J093	04K305	04L288	05C125
04D157	04F118	04F527	04H146	04J094	04K312	04L289	05C127
04D174	04F119	04G019	04H180	04J095	04K313	04L290	05C131
04D206	04F120	04G047	04H181	04J101	04K335	05A031	05C134

05C137	05D116	05D354	05E286	05F424	05H347	05L084	06D154
05C138	05D117	05D355	05E296	05F427	05H348	05L151	06D155
05C139	05D118	05D356	05E298	05G001	05I109	05L183	06D156
05C140	05D119	05D357	05E312	05G002	05I110	05L184	06D157
05C141	05D120	05D405	05E313	05G003	05I129	05L246	06D169
05C142	05D121	05D406	05E314	05G013	05I130	05L263	06D170
05C143	05D122	05D407	05E315	05G039	05I136	05L264	06D171
05C144	05D137	05D408	05E316	05G057	05I176	05L265	06D172
05C145	05D138	05D409	05E317	05G158	05I197	05L266	06D173
05C146	05D139	05E011	05E318	05G226	05I213	05L267	06D174
05C147	05D140	05E016	05E319	05G254	05I214	05L268	06D175
05C148	05D172	05E017	05E320	05G255	05I215	05L269	06D176
05C149	05D196	05E018	05E321	05G256	05I216	05L270	06D186
05C153	05D197	05E019	05E322	05G259	05I271	05L271	06D187
05C164	05D198	05E169	05E323	05G260	05I281	06A060	06D188
05C166	05D200	05E170	05E324	05G261	05J010	06A081	06D189
05C167	05D201	05E171	05E325	05G262	05K002	06A168	06D190
05C180	05D202	05E172	05E356	05G263	05K058	06A211	06D191
05C181	05D203	05E173	05E358	05H024	05K090	06A212	06D192
05C190	05D204	05E174	05E392	05H068	05K093	06A213	06D193
05C201	05D205	05E204	05E397	05H102	05K136	06A214	06D203
05C202	05D207	05E205	05E399	05H105	05K144	06A215	06D204
05C204	05D211	05E221	05E401	05H106	05K146	06A216	06D205
05C206	05D212	05E222	05E402	05H108	05K147	06A217	06D206
05C255	05D214	05E223	05E426	05H109	05K155	06A218	06D207
05C321	05D216	05E224	05E427	05H110	05K211	06A224	06D208
05C322	05D218	05E225	05E472	05H111	05K227	06A240	06D209
05C323	05D221	05E227	05E473	05H112	05K228	06B094	06D210
05C324	05D249	05E228	05E495	05H113	05K246	06B156	06D211
05C417	05D250	05E229	05E496	05H114	05K247	06C133	06D212
05D032	05D251	05E230	05F255	05H115	05K248	06C142	06D213
05D043	05D252	05E231	05F256	05H204	05K249	06C169	06D222
05D044	05D253	05E232	05F257	05H205	05K250	06C178	06E023
05D045	05D254	05E233	05F258	05H210	05K272	06C219	06E027
05D046	05D263	05E234	05F295	05H272	05K285	06C315	06E031
05D047	05D266	05E235	05F296	05H275	05K286	06C316	06E032
05D048	05D345	05E236	05F297	05H339	05K287	06C317	06E168
05D049	05D346	05E237	05F298	05H340	05K313	06C318	06E169
05D051	05D347	05E260	05F299	05H341	05K314	06C324	06E170
05D111	05D348	05E261	05F300	05H342	05K394	06C355	06E171
05D112	05D349	05E263	05F305	05H343	05K402	06C391	06E178
05D113	05D350	05E264	05F350	05H344	05K406	06D151	06E183
05D114	05D352	05E282	05F381	05H345	05L002	06D152	06E184
05D115	05D353	05E285	05F402	05H346	05L083	06D153	06E185

06E186	06F178	06I047	06K117	06K358	06L169	07A255	07C011
06E203	06F179	06I048	06K173	06K364	06L170	07A256	07C028
06E327	06F184	06I049	06K174	06K365	06L171	07A257	07C038
06E332	06F185	06I050	06K183	06K366	06L172	07A258	07C066
06E333	06F188	06I057	06K187	06K367	06L213	07A259	07C072
06E347	06F208	06I058	06K188	06L016	06L214	07A265	07C078
06E348	06F209	06I059	06K203	06L017	06L215	07A266	07C127
06E349	06F210	06I066	06K204	06L018	06L228	07A267	07D050
06E350	06F211	06I159	06K205	06L019	06L241	07A268	07D051
06E351	06F212	06I244	06K206	06L020	06L242	07A269	07D074
06E366	06F213	06I245	06K215	06L021	06L243	07A274	07D101
06E368	06F214	06I246	06K216	06L022	06L244	07A275	07E039
06E369	06F220	06I247	06K217	06L023	06L250	07A276	07E276
06E370	06F244	06I248	06K218	06L031	06L251	07A277	07E277
06E371	06F298	06I249	06K219	06L032	06L252	07A278	07E278
06E372	06F299	06I250	06K220	06L038	06L301	07A279	07E279
06E373	06F304	06J001	06K221	06L039	06L309	07A328	07E280
06E374	06F359	06J266	06K233	06L040	06L344	07A329	07E281
06E375	06F403	06J277	06K234	06L041	06L345	07A330	07E282
06F007	06F404	06J280	06K235	06L042	07A038	07A331	07E283
06F008	06F435	06J281	06K236	06L043	07A064	07A332	07E284
06F009	06F436	06J282	06K237	06L046	07A065	07A356	07E285
06F010	06F437	06J285	06K238	06L047	07A067	07A392	07E286
06F011	06F438	06J286	06K253	06L048	07A068	07B014	07E287
06F012	06F439	06J287	06K254	06L057	07A069	07B112	07E288
06F013	06F448	06J288	06K256	06L058	07A070	07B113	07E289
06F014	06F450	06J289	06K257	06L059	07A071	07B114	07E290
06F060	06F451	06J303	06K258	06L072	07A072	07B115	07E291
06F121	06F452	06J321	06K278	06L108	07A073	07B116	07E292
06F123	06F478	06K015	06K279	06L109	07A074	07B117	07E293
06F124	06F479	06K016	06K311	06L110	07A075	07B154	07F001
06F125	06F489	06K018	06K312	06L111	07A076	07B220	07F002
06F126	06G012	06K020	06K320	06L112	07A082	07B221	07F003
06F162	06G016	06K021	06K321	06L113	07A083	07B222	07F005
06F163	06G017	06K025	06K322	06L114	07A203	07B226	07F006
06F164	06G018	06K048	06K326	06L115	07A246	07B228	07F009
06F165	06G019	06K109	06K327	06L116	07A247	07B229	07F011
06F166	06G065	06K110	06K328	06L142	07A248	07B259	07F013
06F172	06G066	06K111	06K329	06L143	07A249	07B261	07F017
06F173	06G067	06K112	06K330	06L154	07A250	07B262	07F018
06F174	06G068	06K113	06K337	06L160	07A251	07B274	07F042
06F175	06G069	06K114	06K355	06L161	07A252	07B275	07F106
06F176	06G070	06K115	06K356	06L167	07A253	07B276	07F108
06F177	06H450	06K116	06K357	06L168	07A254	07B299	07G060

07G061	07G289	07I041	07K021	08A316	08C051	08C383	08D057
07G062	07G290	07I046	07K077	08A317	08C052	08C389	08D058
07G063	07G291	07I047	07K133	08B022	08C053	08C393	08D059
07G067	07G292	07I048	07K154	08B150	08C054	08C394	08D060
07G068	07H005	07I049	07K155	08B205	08C055	08C395	08D061
07G069	07H006	07I076	07K170	08B206	08C056	08C396	08D062
07G070	07H007	07I077	07K171	08B207	08C061	08C397	08D063
07G071	07H008	07I078	07K172	08B208	08C062	08C398	08D064
07G072	07H009	07I079	07K173	08B209	08C063	08C399	08D065
07G073	07H010	07I080	07K175	08B210	08C064	08C400	08D068
07G074	07H011	07I087	07K295	08B211	08C065	08D003	08D069
07G075	07H012	07J024	07K305	08B212	08C066	08D004	08D070
07G076	07H013	07J025	07K312	08B213	08C067	08D006	08D080
07G077	07H014	07J105	07L041	08B222	08C068	08D007	08D095
07G102	07H020	07J147	07L063	08B223	08C069	08D008	08D096
07G103	07H021	07J148	07L080	08B224	08C070	08D009	08D097
07G104	07H022	07J149	07L082	08B234	08C078	08D010	08D098
07G105	07H023	07J161	07L096	08B235	08C257	08D011	08D104
07G106	07H024	07J162	07L099	08B236	08C260	08D013	08D106
07G107	07H025	07J163	07L101	08B368	08C261	08D014	08D107
07G108	07H026	07J164	07L102	08B369	08C262	08D015	08D108
07G109	07H027	07J175	07L103	08B370	08C263	08D016	08D111
07G110	07H028	07J199	07L104	08B371	08C264	08D017	08D120
07G119	07H029	07J200	07L106	08B372	08C265	08D018	08D121
07G123	07H044	07J201	07L108	08B373	08C266	08D019	08D130
07G128	07H064	07J206	07L109	08B374	08C267	08D020	08D139
07G158	07H065	07J207	07L111	08B375	08C268	08D022	08D140
07G159	07H066	07J208	07L112	08B393	08C269	08D023	08D157
07G160	07H067	07J209	07L140	08B394	08C270	08D024	08D161
07G161	07H068	07J214	07L154	08B395	08C284	08D025	08D181
07G162	07H069	07J215	07L228	08B396	08C285	08D026	08D209
07G163	07H070	07J216	07L229	08B397	08C286	08D027	08D210
07G164	07H071	07J221	08A138	08B398	08C329	08D031	08D216
07G165	07H072	07J236	08A139	08B399	08C330	08D032	08D226
07G213	07H073	07J281	08A140	08C026	08C335	08D033	08D228
07G214	07H074	07J287	08A141	08C027	08C338	08D034	08D229
07G215	07H084	07J330	08A142	08C043	08C347	08D035	08D235
07G216	07H184	07J332	08A143	08C044	08C350	08D036	08D275
07G217	07H209	07J334	08A144	08C045	08C351	08D037	08D276
07G277	07H210	07J336	08A145	08C046	08C356	08D051	08D277
07G278	07H211	07J345	08A146	08C047	08C378	08D053	08D278
07G279	07H270	07K008	08A241	08C048	08C380	08D054	08D279
07G280	07H358	07K011	08A265	08C049	08C381	08D055	08D285
07G288	07I023	07K020	08A269	08C050	08C382	08D056	08E071

08E362	08H235	08I407	08J465	08K241	08K324	08L193	09F123
08G408	08H250	08I408	08J466	08K242	08K325	08L194	09G080
08G410	08H317	08I410	08J467	08K243	08K331	08L195	09G081
08G428	08H318	08I437	08K043	08K244	08K332	08L196	09K007
08G429	08H339	08I438	08K053	08K245	08K348	08L197	09K041
08G430	08H340	08J069	08K054	08K246	08K349	08L202	09K086
08G431	08H448	08J079	08K055	08K247	08L003	08L207	09K087
08G586	08H504	08J100	08K090	08K248	08L009	08L223	10J089
08G628	08H537	08J101	08K130	08K249	08L010	08L234	10J090
08G629	08H548	08J102	08K142	08K250	08L013	08L235	10K059
08G630	08H549	08J103	08K145	08K251	08L015	08L239	10K136
08G631	08I055	08J104	08K166	08K252	08L019	08L242	10K190
08H004	08I056	08J105	08K177	08K253	08L035	09A044	54F074
08H005	08I057	08J106	08K178	08K260	08L047	09A138	94G074
08H006	08I061	08J119	08K180	08K261	08L048	09A142	96H059
08H007	08I062	08J120	08K192	08K262	08L054	09A150	96I207
08H008	08I063	08J121	08K195	08K273	08L077	09B066	97D022
08H009	08I082	08J131	08K196	08K286	08L113	09C111	99J055
08H230	08I083	08J132	08K197	08K287	08L146	09C114	
08H231	08I085	08J212	08K198	08K321	08L167	09C115	
08H232	08I313	08J295	08K239	08K322	08L174	09C116	
08H233	08I404	08J464	08K240	08K323	08L175	09F122	

Facility Licences

3035	3049	3275	3322	3400	5951	7580
3043	3051	3299	3397	5888	6031	8132
3045	3052	3300	3398	5889	6267	8133

Pipeline Licences

PL-00000307	PL-00000341	PL-00000381	PL-00000664	PL-00000962
PL-00000327	PL-00000342	PL-00000644	PL-00000665	PL-04486
PL-00000328	PL-00000343	PL-00000647	PL-00000911	PL-06038
PL-00000329	PL-00000379	PL-00000662	PL-00000912	PL-06043
PL-00000332	PL-00000380	PL-00000663	PL-00000961	PL-17118

APPENDIX B

Abbey Resources Corp - In Receivership**Schedule of Sale of Residual Assets**

Asset	Purchase Price
Waukesha L7042GSL c/w Ariel 3 Stage Compressor C-13506/1	125,000.00
Waukesha L7042GL c/w Ariel 3 Stage Compressor C- 135621/1	125,000.00
Waukesha L7042GSI c/w Ariel 3 Stage Compressor C-11285/1	115,000.00
Waukesha 5794LT Complete with Kobelco Screw Compresspr - C-15352/1	60,000.00
Cat 3512 D604 c/w 2 stage compressor	55,000.00
Cat 3516 D604 c/w 2 stage compressor	55,000.00
Waukesha L77042GL c/w 3 Stage Frick Compressor (inoperable)	30,000.00
Methanol injection skids (25 @ \$ 1,000 each)	25,000.00
Two seacans (40 feet long)	9,000.00
Office trailer (50 ft by 13 ft) located at Lacadena battery	5,250.00
K&T Metal Industries Ltd. Shop	5,000.00
Office trailer (40ft by 13ft)	5,000.00
Toromont Screw Compressor	4,000.00
Vac Truck 2002 and associated 1997 Scona Trailer	3,500.00
One (1) 400 Bbls Tank	2,500.00
Two (2) 400 Bbls Tanks	2,000.00
Chain link frnce and gates on same lease	2,000.00
Three Rectangular blow back tanks	2,000.00
Filter Skid Moss	1,750.00
Filter Skid Moss	1,500.00
Header Building 18' by 31'	1,500.00
MCC Building 16ft by 10ft L.A. Metal Buildings located @ Lancer Station	1,000.00
MCC Building 8ft by 15ft Western Canada Steel Buildings located @ Spring Creek	1,000.00
One MCC building 10ft by 24ft	1,000.00
16 ft Rainbow Utility Trailer	500.00
Single Axle Utility Trailer (2013)	250.00
Double Axle Utility Trailer (2006)	250.00
12" by 24" CataDyne Heater	100.00
1 Lacadena North Booster	
Tractor (Massey Ferguson tractors front end loader / tiller)	
2018 Dodge dually long box 3500 SLT	
2020 Dodge dually long box 3500 SLT* K	
Kubota SxS (Tracks and cab)	
Garage package	
Equipment (Generators / fire extinguishers etc)	
4- SeaCans	

APPENDIX C

DRAFT

				Months	Notes
				6	
Sproule					
	Total Inc GST	\$ 31,549.23	\$ 32,000.00	\$ 192,000.00	
Third party contractors					
	Total Inc GST	7,087.50	7,100.00	42,600.00	
04-10 Leak				33,000.00	
Weed Control				200,000.00	
Seacan				5,000.00	
Carbon Tax Reporting				18,000.00	
Sask Power				31,000.00	
NPRI Reporting				1,000.00	
Secure disposal, water hauling, vac truck and propoane related outstanding invoices				37,000.00	
Transgas Fuel Gas				10,000.00	
TSask Vessel Deregister				1,000.00	
IT - Final unplug				2,000.00	
Insurance renewal (estimated based on 2023-2024 premium)				90,000.00	
Pandell system fees				30,000.00	
Unidentified potential old Spill Site / New well strike - Contingency				99,000.00	
Total				<u>791,600.00</u>	
MNP	Month est.	10,000.00		60,000.00	
Legal				<u>125,000.00</u>	
Total including professional fees				976,600.00	
General Contingency (20 %)				<u>195,320.00</u>	
Total funding request increase				\$ 1,171,920.00	

APPENDIX D

Abbey Resources Corp - In Receivership
Interim Statement of Receipts and Disbursement
For the Period February 28, 2022 to May 31, 2024

RECEIPTS		To May 31, 2024
Operating Revenue		\$ 13,569,169.55
Operating Revenue collected for the benefit of You First		87,128.61
Receiver's certificate funds received		3,000,000.00
Opening Cash on Hand		500,511.39
GST net and payable updated	-	62,613.90
Interest earned		17,525.98
Sale of assets		593,655.87
Sale of operating assets (You First)		250,011.00
Asset purchase sale adjustments against operating costs (You First)		68,989.13
Sale of residual assets		679,470.00
Misc refunds		7,584.14
Shop and Yard Rental Income		89,048.18
TOTAL RECEIPTS		18,800,479.94
ROYALTY PAYMENTS		
Freehold Royalty		37,979.34
Freehold Mineral tax		8,867.47
GORR Royalty		429,105.41
Crown Royalty		2,339.00
IOGC Royalty		517,465.25
TOTAL NET RECEIPTS		17,804,723.47
DISBURSEMENTS		
Registration fees - Official Receiver		72.97
Bank charges		547.81
PST paid		95,444.02
Receiver's fees and disbursements		925,450.20
Legal fees and disbursements		782,691.35
Operations consultant (Sproule Asset Management)		1,230,861.75
Asset Sale fee (Sayer Energy Advisors)		7,500.00
Annual freehold surface rentals - producing wells		2,110,480.03
Lease surface rentals - Crown - producing wells		234,384.29
Lease mineral rentals - Crown - producing wells		532,185.54
Annual Carry the Kettle surface rentals - producing wells		291,393.25
Lease mineral rentals - Carry the Kettle		31,582.45
Software expenses		159,208.59
Prepaid amounts:		
TransGas	\$ 76,484.13	
Crazy Cowboys Instrumentation	15,000.00	91,484.13
Field operating expenses		3,767,994.72
Field operators		1,814,019.63
Asset shutdown costs		1,806,444.95
Field property taxes Carry the Kettle FN		58,994.67
Property taxes paid on producing assets		586,910.31
Vehicle leases		42,021.49
Transportation		1,050,109.64
Field staff payroll and benefits		774,242.40
Carbon tax		568,885.04
Consulting Contractors		363,538.63
TOTAL DISBURSEMENTS		17,326,447.86
EXCESS OF TOTAL NET RECEIPTS OVER DISBURSEMENTS REPRESENTED BY CASH IN BANK:		\$ 478,275.61

SCHEDULE A

Summary of professional fees

MNP Ltd.

Invoice Number	Description	Hours	Professional fees	Disbursements	Total fees and disbursements	GST	Total Invoice
10284449	February 28, 2022 - March 31, 2022	173.9	\$77,741.00	\$0.00	\$77,741.00	\$3,887.05	\$81,628.05
10390987	April 1, 2022 - April 30, 2022	85.7	39,296.00	10,273.35	49,569.35	2,478.47	52,047.82
10457407	May 1, 2022 - May 31, 2022	85.8	39,328.00	0.00	39,328.00	1,966.40	41,294.40
10496131	June 1, 2022 - June 30, 2022	46.3	21,865.50	5,099.50	26,965.00	1,348.25	28,313.25
10533653	July 1, 2022 - July 31, 2022	36.1	18,124.00	5,139.20	23,263.20	1,163.16	24,426.36
Approved in Receiver's second report		427.8	196,354.50	20,512.05	216,866.55	10,843.33	227,709.88
10574409	August 1, 2022 - August 31, 2022	110.9	52,446.50	0.00	52,446.50	2,622.33	55,068.83
10614294	September 1, 2022 - September 30, 2022	71.3	34,259.00	8,147.20	42,406.20	2,120.31	44,526.51
10648153	October 1, 2022 - October 31, 2022	87.4	44,571.00	5,114.35	49,685.35	2,484.27	52,169.62
10690867	November 1, 2022 - November 30, 2022	48.9	22,919.30	5,079.50	27,998.80	1,399.94	29,398.74
10726052	December 1 - December 31, 2022	53.2	24,215.80	5,232.50	29,448.30	1,472.42	30,920.72
10770337	January 1, 2023 - January 31, 2023	85.9	41,715.80	0.00	41,715.80	2,085.79	43,801.59
10821192	February 1, 2023 - February 28, 2023	61	29,407.85	0.00	29,407.85	1,470.39	30,878.24
10894132	March 1, 2023 - March 31, 2023	69.4	33,803.65	0.00	33,803.65	1,690.18	35,493.83
11006391	April 1, 2023 - April 30, 2023	59.9	26,828.25	15,280.80	42,109.05	2,105.45	44,214.50
11079940	May 1, 2023 - May 31, 2023	50.1	24,353.00	5,079.50	29,432.50	1,471.63	30,904.13
11127404	June 1, 2023 - June 30, 2023	39.5	18,918.75	5,079.50	23,998.25	1,199.91	25,198.16
11168723	July 1, 2023 - July 31, 2023	48.9	24,157.75	0.00	24,157.75	1,207.89	25,365.64
11201823	August 1, 2023 - August 31, 2023	57.6	28,282.75	0.00	28,282.75	1,414.14	29,696.89
11251155	September 1, 2023 - September 30, 2023	57.1	28,263.75	4,063.65	32,327.40	1,616.37	33,943.77
Approved in the Receiver's Fourth Report		901.1	434,143.15	53,077.00	487,220.15	24,361.01	511,581.16
11295490	October 1, 2023 - October 31, 2023	96.5	52,031.00	0.00	52,031.00	2,601.55	54,632.55
11346874	November 1, 2023 to November 30, 2023	76.7	40,127.50	0.00	40,127.50	2,006.38	42,133.88
11382789	December 1, 2023 to December 31, 2023	47.1	21,431.00	15,238.50	36,669.50	1,833.48	38,502.98
11433558	January 1, 2024 - January 31, 2024	35.1	17,746.00	0.00	17,746.00	887.30	18,633.30
11489539	February 1, 2024 - February 29 2024	24.4	12,338.50	0.00	12,338.50	616.92	12,955.42
11559802	March 1, 2024 - March 31, 2024	40.6	15,929.00	5,079.50	21,008.50	1,050.42	22,058.92
11690535	April 1, 2024 - April 30, 2024	51.7	21,564.00	0.00	21,564.00	1,078.20	22,642.20
11765762	May 1, 2024 - May 31, 2024	49.2	19,878.50	0.00	19,878.50	993.92	20,872.42
To be approved		421.3	201,045.50	20,318.00	221,363.50	11,068.17	232,431.67
Total Receiver's fees and disbursements to May 31, 2024		1750.2	\$831,543.15	\$93,907.05	\$925,450.20	\$46,272.51	\$971,722.71

McDougall Gaulley LLP

Invoice Number	Description	Hours	Professional fees	Disbursements	Total fees and disbursements	GST	PST	Total Invoice
670276	To March 30, 2022	127	\$73,210.00	\$0.00	\$73,210.00	\$3,660.50	\$4,392.60	\$81,263.10
672193	To April 29, 2022	53.8	28,822.50	24.40	28,846.90	1,442.35	1,729.35	32,018.60
673645	To May 27, 2022	76.1	44,205.50	1.60	44,207.10	2,210.33	2,652.30	49,069.73
675724	To June 30, 2022	81.9	43,539.50	178.90	43,718.40	2,182.93	2,612.37	48,513.70
677003	To July 28, 2022	30.2	17,100.00	43.90	17,143.90	857.20	1,026.00	19,027.10
Approved in Receiver's Second Report		369	206,877.50	248.80	207,126.30	10,353.31	12,412.62	229,892.23
679054	To August 31, 2022	160.5	84,233.50	484.20	84,717.70	4,234.89	5,054.01	94,006.60
680849	To September 29, 2022	44.8	59,723.50	31.60	59,755.10	2,987.76	3,583.41	66,326.27
682408	To October 28, 2022	91.3	49,053.50	100.10	49,153.60	2,455.69	2,943.21	54,552.50
685147	To November 30, 2022	22.6	13,320.00	1.20	13,321.20	666.06	799.20	14,786.46
687882	To December 31, 2022	18	10,485.00	8.00	10,493.00	524.65	629.10	11,646.75
689272	To January 31, 2023	44.8	28,536.50	20.10	28,556.60	1,427.84	1,712.19	31,696.63
690441	To February 27, 2023	25.7	15,744.50	0.40	15,744.90	787.25	944.67	17,476.82
692052	To March 28, 2023	27.8	16,722.50	0.00	16,722.50	836.13	1,003.35	18,561.98
694327	To April 27, 2023	29.2	18,918.00	0.40	18,918.40	945.92	1,135.08	20,999.40
696395	To May 31, 2023	29.8	18,727.00	2.40	18,729.40	936.47	1,123.62	20,789.49
698578	To June 30, 2023	18.4	11,285.00	6.40	11,291.40	564.60	677.13	12,533.13
699946	To July 28, 2023	18.1	11,733.00	0.00	11,733.00	586.65	703.98	13,023.63
702304	To August 30, 2023	28.2	17,298.00	8.00	17,306.00	865.30	1,037.88	19,209.18
704573	To September 28, 2023	42.7	27,052.00	6.80	27,058.80	1,352.94	1,623.12	30,034.86
Approved in the Receiver's Fourth Report		601.9	382,832.00	669.60	383,501.60	19,172.15	22,969.95	425,643.70
705777	To October 29, 2023	65.6	34,125.50	5,561.40	39,686.90	1,984.35	2,047.53	43,718.78
708405	To November 30, 2023	183.8	102,667.00	945.35	103,612.35	5,178.62	6,160.02	114,950.99
711010	To December 31, 2023	13.2	7,673.50	6.80	7,680.30	384.02	460.41	8,524.73
713691	To January 31, 2024	14.1	8,451.50	67.00	8,518.50	424.93	507.09	9,450.52
714835	To February 27, 2024	8.4	5,109.00	0.00	5,109.00	255.45	306.54	5,670.99
717148	To March 28, 2024	21.9	13,630.00	0.00	13,630.00	681.50	817.80	15,129.30
719868	To April 30, 2024	11.9	7,375.00	0.40	7,375.40	368.77	442.50	8,186.67
721319	To May 29, 2024	10.3	6,451.00	0.00	6,451.00	322.55	387.06	7,160.61
To be approved		329.2	185,482.50	6,580.95	192,063.45	9,600.19	11,128.95	212,792.59
Total McDougall fees and disbursements to May 31, 2024		1300.1	\$775,192.00	\$7,499.35	\$782,691.35	\$39,125.65	\$46,511.52	\$868,328.52