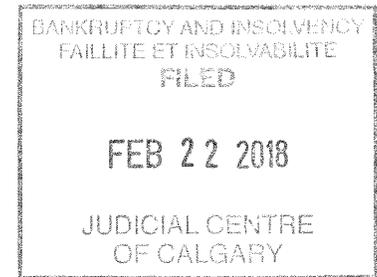


Clerk's stamp:

BANKRUPTCY ESTATE
NUMBERS25-2071993, 25-2071994, 25-2071996

COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

IN BANKRUPTCY AND INSOLVENCY

CALGARY

**IN THE MATTER OF THE BANKRUPTCY OF COGI
LIMITED PARTNERSHIP, CANADIAN OIL & GAS
INTERNATIONAL INC. AND CONSERVE OIL GROUP
INC.**

APPLICANT

**MNP LTD., IN ITS CAPACITY AS TRUSTEE OF THE
ESTATES OF COGI LIMITED PARTNERSHIP,
CANADIAN OIL & GAS INTERNATIONAL INC. AND
CONSERVE OIL GROUP INC., BANKRUPTS**

DOCUMENT

FIRST REPORT OF THE TRUSTEE IN BANKRUPTCYADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS
DOCUMENTBrian Davison, Q.C.
DLA Piper (Canada) LLP
Barristers and Solicitors
1000 250 2 St. S.W.
Phone: 403-294-3590
Fax: 403-213-4481

File No.: 16155-00002

APPENDICES

APPENDIX A	Consent to Act as Inspector of Edmund Kockartz
APPENDIX B	Combined Interim Statement of Receipts and Disbursements as at January 31, 2018
APPENDIX C	Copy of Trustee's Invoice
APPENDIX D	Copies of Trustee's Legal Counsel Invoices

INTRODUCTION AND BACKGROUND

1. MNP Ltd. was appointed as Receiver and Manager (the "Receiver") of COGI Limited Partnership ("COGI LP"), Canadian Oil & Gas International Inc. ("COGI Inc.") and Conserve Oil Group Inc. ("Conserve") (collectively "COGI" or the "Company") pursuant to an October 26, 2015 Court of Queen's Bench of Alberta Order (the "Receivership Order").
2. Prior to the Receivership Order, COGI LP and COGI Inc. had obtained a stay of proceedings pursuant to the Companies Creditors Arrangements Act on August 28, 2015. (the "CCAA Proceedings"). The CCAA Proceedings were terminated on October 26, 2015.
3. On December 23, 2015 the Receiver filed an assignment in bankruptcy on behalf of COGI LP, COGI Inc. and Conserve pursuant to the powers granted to the Receiver in the November 10, 2015 court order.
4. This is the Trustee in Bankruptcy's (the "Trustee") first report to the Court (the "First Report"). Capital terms not defined in the First Report are as defined in the Receivership Order. All references to currency are in Canadian dollars unless otherwise stated.
5. In preparing the First Report and making comments herein, the Trustee has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information of COGI, the books and records of COGI, and information from other third-party sources (collectively, the "Information"). The Trustee 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.
6. Copies of the relevant documents relating to these proceedings are available on the Trustee's website at www.mnpdebt.ca/cogi.

PURPOSE OF THE REPORT

7. The purpose of the First Report is to provide this Honourable Court with an update as to activities of the Trustee since the date of the bankruptcy and to seek an order granting the following relief:
 - i) Approving the consolidation of the three bankruptcy estates to be administered as one estate;
 - ii) Appointing Edmund Kockartz ("Mr. Kockartz") as inspector in place of Bruce Stang ("Mr. Stang");
 - iii) Approving the interim accounts of the Trustee for the period September 1, 2016 to January 31, 2018; and
 - iv) Approving the interim accounts of the Trustee's legal counsel for the period February 29, 2016 to August 11, 2016.

INITIAL ACTIVITIES OF THE TRUSTEE

8. The Trustee has completed a number of activities, including but not limited to:
 - a. Preparing the Statement of Affairs and filing it with the Office of the Superintendent of Bankruptcy;
 - b. Mailing out the Notice of Bankruptcy and First Meeting of Creditors ("FMOC") to all the known creditors;
 - c. Preparing the Trustee's Preliminary Report;
 - d. Chairing the FMOC on January 26, 2016;
 - e. Chairing two inspectors' meetings with Mr. Stang;
 - f. Disclaiming leased premises;
 - g. Responding to numerous stakeholder inquiries;
 - h. Completing a review of the Company's books and records and bank accounts for preferences or transactions at undervalue;
 - i. Maintaining the Trustee's website; and
 - j. Through legal counsel, conducting examinations under oath of various individuals.

ADMINISTRATIVE CONSOLIDATION OF BANKRUPTCY ESTATES

9. COGI LP, COGI Inc. and Conserve were all closely intertwined. COGI Inc.'s only function was to operate as the General Partner for the COGI LP Limited Partnership, and Conserve was the parent corporation for both COGI LP and COGI Inc. As all the Company's assets are being realized through the receivership proceedings, where it appears there will be no recovery for unsecured creditors, there are no assets being administered in the bankruptcy estates. As a result, the Trustee undertook the administration of each of the bankrupt estates as if they were one bankrupt estate.
10. In order to minimize costs and increase efficiency, the Trustee recommends that the COGI estates be consolidated for administrative purposes. The Trustee is of the view that no prejudice to creditors which would arise as a result of this consolidation.

APPOINTMENT OF INSPECTOR

11. Mr. Stang, a representative of ATB Financial (the "Bank"), was appointed as the sole inspector to the COGI bankruptcy estates at the FMOC on January 26, 2016.
12. In Fall of 2017, Mr. Stang fell ill and has been unable to continue his role as the sole inspector.
13. There are no assets or funds available for distribution to creditors in any of the COGI bankruptcy estates. The Trustee is of the view that incurring costs to notify creditors and chair a creditors' meeting in order to appoint a new inspector is not in the best interest of the COGI bankruptcy estates.
14. In the circumstances, the Trustee believes it is in the best interest of the COGI estates to revoke the appointment of Mr. Stang as inspector, and replace him as inspector with Mr. Kockartz. Mr. Kockartz represents DEL Canada Limited Partnership, a creditor in the COGI bankruptcy estates. A copy of Mr. Kockartz's Consent to Act as Inspector is attached at Appendix A.

COMBINED INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

15. The Trustee's Combined Interim Statement of Receipts and Disbursements for the period December 23, 2015 to January 31, 2018 (the "Combined Interim R&D") is attached as Appendix B.

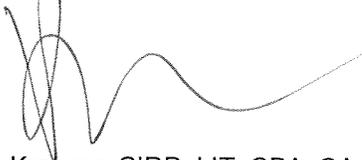
TAXATION OF ACCOUNTS

16. A summary of professional fees paid by the Trustee is attached as Schedule 1 to the Combined Interim R&D.
17. Two inspectors' meetings were held in 2016 and Trustee's fees have been approved to August 31, 2016 by the inspector.
18. For the period September 1, 2016 to January 31, 2018, the Trustee has expended a total of 30 hours with respect to the administration of the bankruptcy proceedings and its professional fees and disbursements, excluding GST, for this same period total \$11,120.02. A copy of this invoice is attached as Appendix C.
19. For the period February 29, 2016 to August 11, 2016, the Trustee's legal counsel has expended a total of 230 hours with respect to the administration of the bankruptcy proceedings and its professional fees and disbursements, excluding GST, for this same period total \$87,840.14. The Trustee has reviewed the fees of its legal counsel and is of the view that the fees are reasonable and appropriate in the circumstances. Copies of these invoices are attached as Appendix D.

All of which is respectfully submitted this 7th day of February, 2018.

MNP Ltd.

In its capacity as Trustee in Bankruptcy of
COGI Limited Partnership, Canadian Oil & Gas International Inc.
and Conserve Oil Group Inc., bankrupts
And not in its personal capacity



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

APPENDIX A

ESTATE NO. 25-2071993
ESTATE NO. 25-2071994
ESTATE NO. 25-2071996

IN THE MATTER OF THE *BANKRUPTCY AND
INSOLVENCY ACT*

IN THE MATTER OF THE BANKRUPTCY OF
CONSERVE OIL GROUP INC., COGI LIMITED
PARTNERSHIP and CANADIAN OIL AND GAS
INTERNATIONAL INC.

CONSENT TO ACT AS INSPECTOR

I, **Edmund Kockartz** hereby consent to act as Inspector of the Bankrupt Estates of Conserve Oil Group Inc., COGI Limited Partnership, and Canadian Oil and Gas International Inc.

DATED at the **Langenfeld, Germany**, this 25th day of January, 2018.



Witness



Edmund Kockartz

APPENDIX B

In the Matter of the Bankruptcy of COGI Limited Partnership, Canadian Oil & Gas
International Inc. and Conserve Oil Group Inc.

Combined Interim Statement of Receipts and Disbursements
For the Period December 23, 2015 to January 31, 2018

	December 23/15	January 31/18
Receipts		
Third Party Guarantee	\$	152,564.33
Total Receipts		<u>152,564.33</u>
Disbursements		
Bank Charges		50.00
Filing Fees		450.00
Advertising First Meeting of Creditors		751.29
GST Paid		7,229.31
Legal Fees and Disbursements (Schedule 1)		83,657.23
Trustee's Fees		60,176.50
Total Disbursements		<u>152,314.33</u>
Excess of Receipts over Disbursements	\$	<u>250.00</u>

In the Matter of the Bankruptcy of COGI Limited Partnership, Canadian Oil & Gas International Inc. and Conserve Oil Group Inc.

**Combined Summary of Professional Fees and Disbursements
For the Period December 23, 2015 to January 31, 2018**

Description	Invoice Number	Invoice Date	Fees \$	Disbursements \$	Subtotal \$	GST \$	Total \$	Amount Paid (Net of GST) \$
Trustee's Fees and Disbursements								
For the period December 3, 2015 to February 29, 2016	7550161	10-Mar-16	39,297.00	-	39,297.00	1,964.85	41,261.85	39,297.00
For the period March 1, 2016 to August 31, 2016	7753633	14-Sep-16	20,879.50	-	20,879.50	1,043.98	21,923.48	20,879.50
For the period September 1, 2016 to January 31, 2018	8241724	06-Feb-18	10,590.50	-	10,590.50	529.52	11,120.02	-
SubTotal - Trustee's Fees and Disbursements			<u>70,767.00</u>	<u>-</u>	<u>70,767.00</u>	<u>3,538.35</u>	<u>74,305.35</u>	<u>60,176.50</u>
DLA Piper LLP (Legal Counsel)								
For the period February 29, 2016 to March 15, 2016	1616809	31-Mar-16	15,617.50	-	15,617.50	780.88	16,398.38	15,617.50
For the period March 18, 2016 to April 15, 2016	1623070	28-Apr-16	45,170.00	66.00	45,236.00	2,261.81	47,497.81	45,236.00
For the period April 17, 2016 to May 23, 2016	1630183	31-May-16	3,502.50	2,168.95	5,671.45	283.58	5,955.03	5,671.45
For the period May 20, 2016 to June 24, 2016	1637232	30-Jun-16	9,940.00	828.58	10,768.58	538.44	11,307.02	10,768.58
For the period June 25, 2016 to July 22, 2016	1643970	28-Jul-16	1,140.00	-	1,140.00	57.00	1,197.00	1,140.00
For the period July 12, 2016 to August 11, 2016	1653392	02-Sep-16	4,780.00	443.70	5,223.70	261.20	5,484.90	5,223.70
Sub-Total - DLA Piper LLP			<u>80,150.00</u>	<u>3,507.23</u>	<u>83,657.23</u>	<u>4,182.91</u>	<u>87,840.14</u>	<u>83,657.23</u>

APPENDIX C

Invoice



Invoice Number : 8241724

Client Number : 0583404

Invoice Date : Feb 6 2018

Invoice Terms : Due Upon Receipt

Conserve Oil Group Inc., COGI LP and Can. Oil & Gas Intern. Inc.
c/o MNP
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For professional services rendered by MNP in the matter of the Bankruptcy of
Conserve Oil Group Inc., COGI Limited Partnership, Canadian Oil & Gas
International and Conserve Oil 1st Corporation for the period September 1,
2016 - January 31, 2018

10,590.50

Goods & Services Tax : 529.52

Total (CDN) : 11,120.02

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.MNP.ca

Canadian Oil & Gas International Inc., Conserve Oil Group Inc., Cogi Limited Partnership - In Bankruptcy
 For the Period September 1, 2016 - January 31, 2018

Date	Name	Hours	Rate	Amount	Description
17-Oct-2016	Justyna Forjasz	.20		40.00	Prepare and courier package to Niven Fischer.
21-Oct-2016	Justyna Forjasz	.10		20.00	Prepare and courier package to Niven Fischer.
				60.00	
15-Sep-2017	Shelly Gamma	1.30		266.50	Review and revise demand letters for J. Kennedy signature; email to D. Hayduk re: Altai and CNRL cheques; prepare deposit; email from D. Hayduk re: Cressford cheques; revise deposit; send Altai cheque back as per D. Hayduk email; take deposit to bank.
11-Oct-2017	Shelly Gamma	.30		61.50	Email from V. Kroeger re: engagement letter; review and print; return to same.
25-Jan-2018	Shelly Gamma	.20		41.00	Save proof of claim (POC) to file and update Ascend.
		1.80	205.00	369.00	
12-Oct-2016	Remy Gayanilo	.20		48.00	Prepare September 2016 bank reconciliation.
10-Nov-2016	Remy Gayanilo	.30		72.00	Print account balances and bank reconciliation as of September 2016 re: OSB letter request to V. Samuels; draft letter for trustee's review.
15-Nov-2016	Remy Gayanilo	.20		48.00	Prepare October 2016 bank reconciliation.
16-Nov-2016	Remy Gayanilo	.40		96.00	Revise and finalize letter; email same to ATB re: Confirmation of Account balances as requested by OSB; prepare bank reconciliation worksheet to be submitted to OSB as requested.
17-Nov-2016	Remy Gayanilo	.50		120.00	T/c w/ ATB re: OSB Request for account confirmation; revise letter; scan and email to ATB re: same; deliver in persona as required by OSB.
15-Dec-2016	Remy Gayanilo	.20		48.00	Review account re: November 2016 statement not matching Ascend; review GL and request confirmation from ATB.
16-Dec-2016	Remy Gayanilo	.40		96.00	Review outstanding balance; re-print bank statement for November 2016; post entries in Ascend; prepare November 2016 bank reconciliation.
13-Jan-2017	Remy Gayanilo	.20		48.00	Prepare December 2016 bank reconciliation.
21-Feb-2017	Remy Gayanilo	.20		48.00	Prepare January 2017 bank reconciliation.
16-Mar-2017	Remy Gayanilo	.20		48.00	Prepare February 2017 bank reconciliation.
18-Apr-2017	Remy Gayanilo	.20		48.00	Prepare March 2017 bank reconciliation.
12-May-2017	Remy Gayanilo	.20		48.00	Prepare April 2017 bank reconciliation.
		3.20	240.00	768.00	
09-Jan-2018	Lorry Fritsche	.20		67.00	Prepare December 2017 bank reconciliation.
		.20	335.00	67.00	
01-Sep-2016	Rodney Plunkett	3.00		1,050.00	Review Y. Nakamura's user profile and extract in the region of 80 files relevant to POA.
02-Sep-2016	Rodney Plunkett	2.00		700.00	Report generation from Y. Nakamura's computer.
06-Sep-2016	Rodney Plunkett	4.00		1,400.00	Review and exclude irrelevant hits re: POA in search results from Y. Nakamura's computer; generate report and send to J. Kennedy; start processing server image contained on external Seagate USB backup drive; review file system and discover what appears to be deleted data pertaining to POA.
07-Sep-2016	Rodney Plunkett	3.00		1,050.00	Review search results from external Seagate USB backup drive; generate report re: same; deal w/ technical issues.
08-Sep-2016	Rodney Plunkett	2.00		700.00	Generate report from first (USB) Server drive and provide to J. Kennedy; start search of second server for POA/Proven Oil documents.
09-Sep-2016	Rodney Plunkett	1.80		630.00	Finish search of second server for POA/Proven Oil documents; brief J. Kennedy re: about 6,200 files; hashing hit files to de-dupe w/ first server.
12-Sep-2016	Rodney Plunkett	3.00		1,050.00	Finalize COGI/Arrowpoint server report re: Proven Oil Asia.
		18.80	350.00	6,580.00	

Canadian Oil & Gas International Inc., Conserve Oil Group Inc., Cogi Limited Partnership - In Bankruptcy
 For the Period September 1, 2016 - January 31, 2018

Date	Name	Hours	Rate	Amount	Description
03-Nov-2016	Julie Kennedy	.70		276.50	Emails from/to R. Algar re: certificates of appointment; email from/to G. Ibbott and D. Hayduk re: invoices for payment; email from K. Nutt re: application and affidavits.
04-Nov-2016	Julie Kennedy	.50		197.50	Review and approve September 2016 bank reconciliation.
10-Nov-2016	Julie Kennedy	.50		197.50	T/c w/ G. Ibbott re: Inspector's Meeting; draft agenda for same; email to B. Stang re: schedule same.
18-Nov-2016	Julie Kennedy	.70		276.50	Attend Inspector's Meeting re: approval of trustee fees; draft meeting minutes; t/c w/ G. Ibbott re: same; email to/from B. Stang re: same; general file administration.
11-Jan-2017	Julie Kennedy	.10		39.50	Review and approve November 2016 bank reconciliation.
06-Feb-2017	Julie Kennedy	.10		39.50	Review and approve December 2016 bank reconciliation.
10-Jul-2017	Julie Kennedy	.10		39.50	Review and approve May 2017 bank reconciliation.
09-Sep-2017	Julie Kennedy	.10		39.50	Review and approve June 2017 bank reconciliations.
12-Sep-2017	Julie Kennedy	.20		79.00	Emails from/to Government of Alberta re: confirmation of bankruptcy.
15-Sep-2017	Julie Kennedy	.10		39.50	Review and approve July 2017 bank reconciliation.
05-Oct-2017	Julie Kennedy	.10		39.50	Review and approve August 2017 bank reconciliation.
15-Dec-2017	Julie Kennedy	.10		39.50	Review and approve October 2017 bank reconciliation.
10-Jan-2018	Julie Kennedy	.20		79.00	Email from/to P. Buijs re: POC.
			3.50	395.00	1,382.50
10-Oct-2017	Greg Ibbott	.90		558.00	Deal w/ closing issues re: bankruptcy, draft new engagement letter for GEL.
11-Oct-2017	Greg Ibbott	.90		558.00	Review and finalize billing around cut-off; finalize POC engagement letter.
12-Oct-2017	Greg Ibbott	.40		248.00	Finalize and send bankruptcy engagement letter to D. Crawford w/ summary email.
			2.20	620.00	1,364.00
			30.00	10,590.50	

APPENDIX D



DLA Piper (Canada) LLP
Suite 1000, Livingston Place West
250 2nd St SW
Calgary AB T2P 0C1
www.dlapiper.com
T 403.296.4470
F 403.296.4474

MNP Ltd.
1500, 640 - 5th Ave SW
Calgary, AB T2P 3G4 Canada

Attention: Victor Kroeger

Our File No: 16155-00007

MNP Ltd.
Re: COGI Bankruptcy

Date: March 31, 2016
Invoice Number: 1616809

For Professional Services rendered and disbursements advanced through March 15, 2016.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Description</u>
02/29/16	Follow up regarding service of section 163 notices;
03/01/16	Follow up regarding service attempts for section 163 examination notices;
03/01/16	Discussion regarding section 163 examinations; email from Dianne Hayduk containing further documentation for section 163 examinations; review of same;
03/02/16	Meeting regarding section 163 notices;
03/02/16	Document review for files relating to section 163 examinations;
03/03/16	Email correspondence with Dianne Hayduk; document review, attend COGI/Niven Fisher office to retrieve email files;
03/03/16	Follow up regarding service of examination notices; research regarding examinations;
03/03/16	Review emails of Roberta Elliott;
03/04/16	Email correspondence re: hard drive;
03/07/16	Email correspondence to Dianne Hayduk;
03/07/16	Follow up regarding examinations;
03/07/16	Review section 163 examination issues; begin drafting outline of questions;
03/08/16	Attend Niven Fisher offices for hard drive pick up; email correspondence with Dianne Hayduk;
03/09/16	Email re: Karen Dowling and KD Land Services to Niven Fischer; begin review of emails for section 163 examinations; draft summary for Tammy Tolhurst;
03/09/16	Section 163 examination preparations, etc.;
03/09/16	Meeting to discuss section 163 examinations;
03/10/16	Review emails and summarize for Tammy Tolhurst section 163 examination;
03/11/16	Finalize summary for Tammy Tolhurst; review of Roberta Elliott emails;
03/11/16	Prepare for section 163 examinations;
03/11/16	Review section 163 examination preparations;



<u>Date</u>	<u>Description</u>		
03/12/16	Draft summary report for Roberta Elliott;		
03/13/16	Finalize Roberta Elliott section 163 summary; print and compile relevant email and attachments;		
03/13/16	Begin preparation for section 163 examinations; review Summer Green claim against Lamont;		
03/13/16	Continue preparation for section 163 examinations;		
03/14/16	Continue preparation for section 163 examinations;		
03/14/16	Review of Karen Dowling mailbox;		
03/14/16	Email from Tammy Tolhurst regarding section 163 examination;		
03/15/16	Emails with Tammy Tolhurst regarding scheduling examination;		
03/15/16	Review Karen Dowling's mailbox and draft summary report;		
03/15/16	Continue preparation for section 163 examinations;		
Total Taxable Fees:		\$	15,617.50

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
G. Brian Davison, Q.C.	550.00	2.50	1,375.00
Karen L. Fellowes	525.00	6.80	3,570.00
Ryan Algar	300.00	11.80	3,540.00
Mitchell Smith	225.00	31.70	7,132.50
Total Fees:		\$	15,617.50

BILL SUMMARY

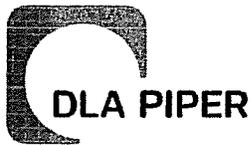
	Our Fees:	\$	15,617.50
REG # 110 152 824	Total GST:	\$	780.88
	Total Current Invoice Due:	CAD \$	16,398.38

This is our account.

DLA Piper (Canada) LLP

Per: _____
 G. Brian Davison, Q.C.

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 1000, Livingston Place West
250 2nd St SW
Calgary AB T2P 0C1
www.dlapiper.com
T 403.296.4470
F 403.296.4474

MNP Ltd.
1500, 640 - 5th Ave SW
Calgary, AB T2P 3G4 Canada

Attention: Victor Kroeger

Our File No: 16155-00007

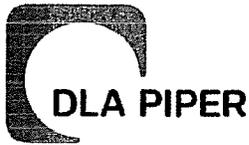
MNP Ltd.
Re: COGI Bankruptcy

Date: April 28, 2016
Invoice Number: 1623070

For Professional Services rendered and disbursements advanced through April 15, 2016.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Description</u>
03/18/16	Preparation of email material for Karen Dowling's section 163 examination; Telephone attendance with Ryan Zahara regarding section 163 examinations;
03/20/16	Review section 163 questioning material regarding Karen Dowling;
03/21/16	Mailbox review for Peter Myers; Draft summary e-mail overview for Peter Myers prior to meeting;
03/22/16	Meeting to brief for Karen Dowling section 163 examination; Continue to prepare questions for section 163 examination of Karen Dowling; Prepare section 163 examination for Monika Galba; discuss Archie Timmerman issues;
03/23/16	Conversation with BDP - receive advice Monika Galba not in Calgary, section 163 examination not possible; review and reply to MLT letter - they are acting for Karen Dowling and not available for Thursday examination; Begin revision of organizational chart for section 163 examinations;
03/24/16	Meeting with Peter Myers and Vic Kroeger; provide instructions regarding exhibits for examinations; begin preparation of materials for examination of Archie Timmerman;
03/26/16	Review sections 163 to 167 of the BIA;
03/28/16	Follow up regarding section 163 examinations; research regarding preferences; review Archie Timmerman materials; Draft summary;
03/29/16	Finalize binder of materials for Archie Timmerman; meeting for briefing of section 163 examination of Archie Timmerman; Telephone attendance regarding examination of Archie Timmerman and assignment of debt by COGI LP to Big Coulee Resources; review emails of Archie Timmerman to prepare for section 163 examination; Cancel Roberta Elliott's section 163 examination; conversation with Vic Kroeger; prepare response to MLT setting out an



alternate timeline to examine Archie Timmerman, Roberta Elliott, Tammy Tolhurst and Karen Dowling, since MLT is now acting; conversation with Vic Kroeger; review material for the section 163 examination of Archie Timmerman; email Peter Myers canceling section 163 examination;

- 03/30/16 Prepare for section 163 examinations and research regarding securitizing past debts; Identify issues with respect to upcoming examinations; review Bankruptcy and Insolvency Act provisions with respect to scope of section 163 examinations; review literature regarding same; provide report re: same; Discuss Heartland Lamont facts; request historical title searches; prepare questions for Roberta Elliott; consider inter-corporate debt issues; consider solicitor/client privilege issues;
- 03/31/16 Review solicitor/client rules re: section 163 examinations; conversation with Ryan Zahara; review Heartland Lamont transaction and easement to Alberta Midland Rail;
- 04/01/16 Review current and historical titles for Lamont Lands; review affidavits re: value of land regarding same; Review of email relating to 2013 auditors;
- 04/03/16 Preparation of documents for section 163 examination of A. Timmerman; review history of transfers of Lamont Lands; prepare for section 163 examinations;
- 04/04/16 Begin review of BMO bank documents for section 163 questioning; Prepare questions for A. Timmerman questioning; Review current e-mailboxes for information on intercompany financials;
- 04/05/16 Review Tammy Tolhurst and other emails for section 163 examinations;
- 04/06/16 Consider strategy for section 163 examinations;
- 04/07/16 Preparation of materials for Tammy Tolhurst section 163 examination; research regarding multiple section 163 exams of same examinee; review MLT letter regarding schedule of section 163 examinations; discuss with Vic Kroeger; prepare reply to MLT;
- 04/08/16 Review accounting information provided by Greg Ibbott; prepare questions to put to witnesses; Finalize section 163 binders for Tammy Tolhurst;
- 04/09/16 Review email materials; draft potential questions for examination; Review case law regarding examination of witness under section 163; prepare report regarding same.
- 04/11/16 Prepare documents for section 163 examinations; prepare exhibits for examination of T. Tolhurst. Assist with preparation for section 163 examinations; locate documents and review research; Continue section 163 examination preparation;
- 04/12/16 Prepare to examine Tammy Tolhurst; examine Karen Dowling instead for 1/2 day; Preparation for section 163 examination; section 163 questioning of Karen Dowling; review Tammy Tolhurst materials; Finalize preparation for section 163 examination of T. Tolhurst; continue preparation for examination of K. Dowling; attend meeting regarding results of K. Dowling examination.
- 04/13/16 Preparation for examination of T. Tolhurst; prepare documents and exhibits for examination of T. Tolhurst; prepare exhibits and questions for examination of R. Elliot; Tammy Tolhurst questioning; Preparation for Roberta Elliott section 163 examination; Preparation for and examination of Tammy Tolhurst;



04/14/16 Preparation for and examination of Roberta Elliott; Roberta Elliott preparation and questioning; Prepare for questioning of R. Elliot; e-mail correspondence regarding questioning of A. Timmerman; request and review historical filings of Bauland Inc.

04/15/16 Consider further section 163 examinations; begin reviewing e-mailbox of Pat Mills; Letter to MLT canceling examination April 19, 2016 and providing rescheduling dates;

Total Taxable Fees: \$ **45,170.00**

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
G. Brian Davison, Q.C.	550.00	41.00	22,550.00
Karen L. Fellowes	525.00	7.10	3,727.50
Ryan Algar	300.00	28.10	8,430.00
Julia Gill	225.00	0.40	90.00
Mitchell Smith	225.00	46.10	10,372.50
Total Fees:			\$ 45,170.00

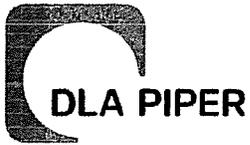
DISBURSEMENTS

OTHER CHARGES

<u>Description</u>	<u>Amount</u>
Photocopying	<u>66.00</u>
Taxable Other Charges:	\$ 66.00

Total Other Charges: \$ **66.00**

Total Fees and Other Charges: \$ **45,236.00**



BILL SUMMARY

REG # 110 152 824	Our Fees:	\$	45,170.00
	Total Other Charges & Costs:	\$	66.00
	Total GST:	\$	2,261.81
	Total Current Invoice Due:	CAD \$	47,497.81
	Outstanding Prior Balance:	\$	16,398.38
	TOTAL AMOUNT DUE:	CAD \$	63,896.19

This is our account.

DLA Piper (Canada) LLP

Per: _____

G. Brian Davison, Q.C.

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



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MNP Ltd.
 1500, 640 - 5th Ave SW
 Calgary, AB T2P 3G4 Canada

Attention: Victor Kroeger

Our File No: 16155-00007

MNP Ltd.
 Re: COGI Bankruptcy

Date: May 31, 2016
 Invoice Number: 1630183

For Professional Services rendered and disbursements advanced through May 25, 2016.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Description</u>
04/17/16	Prepare follow up questions from initial exam of R. Elliot; continue preparation of materials for s.163 examination of A. Timmerman.
04/18/16	Prepare 163 Exhibits
04/21/16	Email MLT regarding the April 26, 2016 examination of Archie Timmerman; receive reply and confirm Vic Kroeger's availability on May 13, 2016; schedule May 13, 2016 morning examination of Archie Timmerman;
04/26/16	Review materials provided by D. Hayduk to prepare for s.163 examination of A. Timmerman.
04/26/16	Review materials and emails for Archie Timmerman s.163 exams;
04/27/16	Review transcripts of questioning of K. Dowling.
04/29/16	Draft summary memo for Archie Timmerman s. 163
04/30/16	Review s.163 examination transcripts of K. Dowling and T. Tolhurst.
05/02/16	Discuss scheduling Archie Timmerman s. 163 exam
05/03/16	E-mail correspondence with V. Kroeger and G. Ibbott regarding examination of A. Timmerman; correspondence to J. Bouchier regarding same.
05/06/16	Review s.163 examination transcript of R. Elliot.
05/11/16	E-mail to J. Bouchier regarding s.163 examination of A. Timmerman; telephone attendance with G. Ibbott regarding same; e-mail correspondence with V. Kroeger regarding same; e-mails from V. Kroeger regarding s. 163 examinations.
05/12/16	E-mail correspondence regarding s.163 examination of A. Timmerman.
05/23/16	Draft letter requesting response to undertakings.

Total Taxable Fees: \$ 3,502.50

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
G. Brian Davison, Q.C.	550.00	0.60	330.00



<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Ryan Algar	300.00	6.30	1,890.00
Mitchell Smith	225.00	5.70	1,282.50
Total Fees:		\$	3,502.50

DISBURSEMENTS

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Trial Transcripts	2,168.95
Taxable Costs Advanced:	\$ 2,168.95

Total Costs:	\$ 2,168.95
Total Fees, Other Charges & Costs:	\$ 5,671.45

BILL SUMMARY

	Our Fees:	\$	3,502.50
	Total Other Charges & Costs:	\$	2,168.95
REG # 110 152 824	Total GST:	\$	283.58
	Total Current Invoice Due:	CAD \$	5,955.03
	Outstanding Prior Balance:	\$	47,566.14
	TOTAL AMOUNT DUE:	CAD \$	53,521.17

This is our account.

DLA Piper (Canada) LLP

Per:

G. Brian Davison, Q.C.

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



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MNP Ltd.
1500, 640 - 5th Ave SW
Calgary, AB T2P 3G4 Canada

Attention: Victor Kroeger

Our File No: 16155-00007

MNP Ltd.
Re: COGI Bankruptcy

Date: June 30, 2016
Invoice Number: 1637232

For Professional Services rendered and disbursements advanced through June 24, 2016.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Description</u>
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05/20/16	Review and prepare summaries of undertakings for each witness;
05/29/16	Revise list of questions for s.163 examination of A. Timmerman;
05/30/16	Continue preparation for s.163 exam of A. Timmerman.
05/31/16	Advise on various e-mail records in our possession
06/01/16	Prepare to examine Archie Timmerman;
06/02/16	Review and retrieve all records and information on Archie Timmerman for section 163 exams; Attend meeting regarding s.163 examination of A. Timmerman;
06/03/16	Continue preparation of materials for s.163 examination of A. Timmerman; e-mail correspondence with J. Bouchier regarding bank statements;
06/06/16	Review material regarding the Bentley lease, intracompany debt and Canadian Heartland Lamont land; Finalize documentation and binder for section 163 examination
06/08/16	Update Archie Timmerman summary and outline possible list of questions; Prepare for the Archie Timmerman s. 163 examination; Conduct research regarding undisclosed principals in agency relationships for examination of A. Timmerman.
06/09/16	Preparation for s.163 examination of A. Timmerman; follow up duties with respect to same; telephone attendance with G. Ibbott regarding same; Final preparation for and conduct s. 163 examination of Archie Timmerman; discuss examination with Greg Ibbott; Draft e-mails to BMO for bank authorization for Canadian Heartland Lamont;
06/10/16	E-mail to J. Bouchier regarding exhibits from s.163 examination of A. Timmerman
06/13/16	E-mail to J. Bouchier regarding examination of Mr. Timmerman;
06/14/16	E-mail from J. Bouchier regarding further examination of A. Timmerman.



06/17/16 E-mail correspondence regarding examination of A. Timmerman.
06/20/16 E-mail correspondence regarding examination of Mr. Timmerman.
06/24/16 E-mail from J. Bouchier regarding examination of A. Timmerman.

Total Taxable Fees: \$ 9,940.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
G. Brian Davison, Q.C.	550.00	13.30	7,315.00
Ryan Algar	300.00	5.10	1,530.00
Mitchell Smith	225.00	4.60	1,035.00
Sandy Wijenayake	100.00	0.60	60.00
Total Fees:			\$ 9,940.00

DISBURSEMENTS

OTHER CHARGES

<u>Description</u>	<u>Amount</u>
Long Distance Telephone	10.68
Photocopying	<u>93.00</u>
Taxable Other Charges:	\$ 103.68

Total Other Charges: \$ 103.68

Total Fees and Other Charges: \$ 10,043.68

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Court Reporters	<u>724.90</u>
Taxable Costs Advanced:	\$ 724.90

Total Costs: \$ 724.90

Total Fees, Other Charges & Costs: \$ 10,768.58

BILL SUMMARY

Our Fees: \$ 9,940.00

Total Other Charges & Costs: \$ 828.58



Matter: 16155-00007
Invoice: 1637232
Page: 3

REG # 110 152 824

Total GST:

\$ 538.44

Total Current Invoice Due:

CAD \$ 11,307.02

This is our account.

DLA Piper (Canada) LLP

Per:

G. Brian Davison, Q.C.

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 1500, 640 - 5th Ave SW
 Calgary, AB T2P 3G4 Canada

Attention: Victor Kroeger

Our File No: 16155-00007

MNP Ltd.
 Re: COGI Bankruptcy

Date: July 28, 2016
 Invoice Number: 1643970

For Professional Services rendered and disbursements advanced through July 26, 2016.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Description</u>
06/25/16	E-mail from V. Kroeger regarding examination of A. Timmerman.
06/27/16	E-mail to J. Bouchier regarding examination of A. Timmerman.
06/29/16	E-mail correspondence regarding examination of A. Timmerman.
07/05/16	Draft application to compel answers to undertaking for section 163 examinations of Tammy Tolhurst, Karen Dowling and Roberta Elliott; Draft affidavit in support of application
07/06/16	Review answers to undertakings from s.163 examinations.
07/12/16	Review answers to undertakings and transcripts
07/18/16	E-mail to J. Bouchier regarding examination of A. Timmerman.
07/19/16	E-mail from J. Bouchier regarding examination of A. Timmerman.
07/22/16	E-mail correspondence regarding examination of A. Timmerman.

Total Taxable Fees:	\$ 1,140.00
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PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Ryan Algar	300.00	1.70	510.00
Mitchell Smith	225.00	2.80	630.00
Total Fees:		\$	1,140.00

BILL SUMMARY

Our Fees:	\$ 1,140.00
REG # 110 152 824 Total GST:	\$ 57.00
Total Current Invoice Due:	CAD \$ 1,197.00
Outstanding Prior Balance:	\$ 11,307.02
TOTAL AMOUNT DUE:	CAD \$ 12,504.02



Matter: 16155-00007
Invoice: 1643970
Page: 2

This is our account.

DLA Piper (Canada) LLP

Per: _____

G. Brian Davison, Q.C.

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MNP Ltd.
1500, 640 - 5th Ave SW
Calgary, AB T2P 3G4 Canada

Attention: Victor Kroeger

Our File No: 16155-00007

MNP Ltd.
Re: COGI Bankruptcy

Date: September 2, 2016
Invoice Number: 1653392

For Professional Services rendered and disbursements advanced through August 29, 2016.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Description</u>
07/12/16	Review and add responses for the undertakings into the summation database re: Ms. Dowling, Ms. Elliott and Mr. Tolhurst questionings; Start to review the transcript re: Ms. Dowling questioning and identify the relevant portion of the transcript that relate to the question/undertaking;
07/29/16	E-mail correspondence regarding examination of A. Timmerman.
08/05/16	Prepare for s.163 examination of A. Timmerman; review bank statements for Canadian Heartland Lamont Ltd.
08/08/16	E-mail correspondence to J. Bourchier regarding responses to undertakings of A. Timmerman.
08/10/16	Prepare for examination of A. Timmerman; e-mail correspondence
08/10/16	Preparations to continue examination of Archie Timmerman;
08/11/16	Finish examination of Archie Timmerman;
08/11/16	Prepare for examination of A. Timmerman; e-mail correspondence with G. Ibbott regarding same; e-mail correspondence from J. Bourchier.

Total Taxable Fees: \$ 4,780.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
G. Brian Davison, Q.C.	550.00	5.00	2,750.00
Ryan Algar	300.00	5.90	1,770.00
Sandy Wijenayake	100.00	2.60	260.00
Total Fees:		\$	4,780.00



DISBURSEMENTS

OTHER CHARGES

<u>Description</u>	<u>Amount</u>		
Photocopying	11.75		
Taxable Other Charges:	\$ 11.75		
		Total Other Charges:	\$ 11.75
		Total Fees and Other Charges:	\$ 4,791.75

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>		
Examination for Discovery Transcripts	431.95		
Taxable Costs Advanced:	\$ 431.95		
		Total Costs:	\$ 431.95
		Total Fees, Other Charges & Costs:	\$ 5,223.70

BILL SUMMARY

	Our Fees:	\$ 4,780.00
	Total Other Charges & Costs:	\$ 443.70
REG # 110 152 824	Total GST:	\$ 261.20
	Total Current Invoice Due:	CAD \$ 5,484.90
	Outstanding Prior Balance:	\$ 11,401.44
	TOTAL AMOUNT DUE:	CAD \$ 16,886.34

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DLA Piper (Canada) LLP

Per: 
 G. Brian Davison, Q.C.

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