



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

Kevin N. Hoy
kevin.hoy@dlapiper.com
T +1 403.698.8738
F +1 403.776.8861

July 15, 2021

107373-00001

DELIVERED BY FAX: (306) 975-4818

Court of Queen's Bench
520 Spadina Crescent East
Saskatoon, SK S7K 3G7

Attention: Local Registrar

Dear Sir/Madam:

**Re: Q.B. No. 733 of 2021, Abbey Resources Corp.
Insolvency Proceedings**

We act as counsel for Abbey Resources Corp., the Applicant in the above-captioned insolvency proceedings. Please find enclosed herewith the following document for filing in advance of the July 20, 2021, hearing scheduled in this matter:

1. Second Affidavit of James Gettis, dated July 15, 2021

Proof of service will follow shortly.

Please debit all fees and charges associated with the foregoing from the account of DLA Piper (Canada) LLP. Should the Court have any questions or concerns respecting the foregoing, please do not hesitate to contact the undersigned directly at (306) 715-0495.

As ever, we thank you for your assistance with this matter.

Yours truly,

DLA Piper (Canada) LLP

Per:

A handwritten signature in blue ink, appearing to be 'KHoy', written over a horizontal line.

Kevin N. Hoy
KNH/cpa
Encl.

Form 13-31
(Rule 13-31)

COURT FILE NUMBER Q.B. No. 733 of 2021
COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
IN BANKRUPTCY AND INSOLVENCY
JUDICIAL CENTRE SASKATOON
APPLICANT ABBEY RESOURCES CORP.

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
RSC 1985, c C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF ABBEY RESOURCES CORP.

SECOND AFFIDAVIT OF JAMES GETTIS

I, James Gettis, of the City of Calgary, in the Province of Alberta, make oath and say as follows:

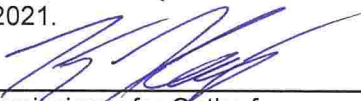
1. I am the President and sole director of Abbey Resources Corp. (the "**Company**"), and as such, I have personal knowledge of the facts and matters hereinafter deposed to, except where stated to be on information and belief, and whereso stated, I verily believe the same to be true.
2. Capitalized terms in this Affidavit have the same meanings ascribed to them in my Affidavit dated July 13, 2021, (the "**First Affidavit of Gettis**") filed in these proceedings.
3. I make this Affidavit further to my remarks at paragraph 73 of the First Gettis Affidavit. The Company's accounting department has now had the opportunity to review its records fully and to complete comprehensive internal reporting assessing up-to-date balances of the Company's current liabilities.
4. Effective as of July 13, 2021, liabilities of the Company not detailed in the First Gettis Affidavit stand as follows:
 - i. aggregate municipal taxes owing to the Creditor R.M.s and the CTK First Nation stand at \$5,197,290.84. A copy of an internally prepared spreadsheet containing particulars of this indebtedness is attached as Exhibit "**A**" to this Affidavit;
 - ii. aggregate amounts owing to surface rights owners (inclusive of both the Crown and private landowners) for surface lease arrears stand at \$6,517,051.40;
 - iii. aggregate amounts owing to mineral title holders for mineral lease arrears stand at \$1,661,465.70;

- iv. unremitted Provincial Sales Tax owing to the Province of Saskatchewan's Ministry of Finance (the "MOF") under *The Provincial Sales Tax Act*, SS 2000, c P-34.1, stands at \$5,902.77;
 - v. aggregate amounts owing to the MOE for levies imposed pursuant the O&G Act stand at \$924,440.53;
 - vi. unremitted resource surcharge amounts owing to the MOF under *The Corporation Capital Tax Act*, RSS 1979-80, c C-38.1, stand at \$340,861.00;
 - vii. trade payables owing to the Company's various contractors and suppliers stand at \$408,506.60 (I note that this figure does not capture payables that may be currently owing to trade creditors pursuant to invoices or statements of account that have not yet been remitted to the Company or, if recently remitted, not yet processed by the Company's accounting department); and
 - viii. aggregate gross overriding royalty arrears owing to various parties stand at \$221,121.49.
5. The Company's records do not appear to show arrears owing to the Crown for royalties.
 6. The Company's records do not appear to show amounts owing to the Canada Revenue Agency. As was stated in the First Gettis Affidavit, the Company is current on its obligations to remit employee source deductions.
 7. The combined total of the liabilities detailed in paragraph 4 herein equals \$15,276,640.33. The combined total of the Company's current liabilities calculated to include the \$1,025,506.00 deposit demanded by the MOE (described at paragraph 63 of the First Gettis Affidavit), but exclusive of decommissioning obligations, stand at \$16,302,146.33.
 8. The Company's total liabilities, calculated to include future decommissioning obligations utilizing the \$28,654,604.00 figure contained in the Company's 2020 Financial Statement, stand at \$44,956,750.33.

[Space Intentionally Left Blank - Execution to Follow on Next Page]

9. I make this Affidavit in support of the Company's Application for an Initial Order under the CCAA and for no other or improper purpose.

SWORN before me at the City of)
Calgary, in the Province of)
Alberta, this 15th day of)
July, 2021.)


_____)

A Commissioner for Oaths for
the Province of Alberta
My appointment expires: _____
Or Being a Solicitor

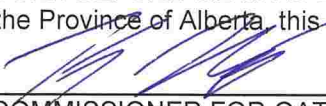


James Gettis

CONTACT INFORMATION AND ADDRESS FOR SERVICE

Name of Firm:	DLA PIPER (CANADA) LLP
Name of lawyer in charge of file:	Jerritt R. Pawlyk / Kevin Hoy
Address of legal firm:	Suite 2700 10220 - 103rd Ave NW Edmonton, AB T5J 0K4
Telephone number:	780.429.6835
Facsimile:	780.670.4329
Email:	jerritt.pawlyk@dlapiper.com / kevin.hoy@dlapiper.com

THIS IS EXHIBIT "A" referred to in
the Affidavit of **JAMES GETTIS**
SWORN BEFORE ME at the City of Calgary,
in the Province of Alberta, this 15th day of July, 2021.



A COMMISSIONER FOR OATHS in and
for the Province of Alberta.
Being a Solicitor

Installation: ABBEY
Aged AP / AR Summary. (Level: Invoice)
Period: 2021-07. Aged from: 2021-07-13. OutStanding Only: Yes, Age by invoice date.
Companies: Beginning to End Account: 6210.

Company	Acct	Invoice	Pay Date	< 31 days	31 to 60 days	61 to 90 days	Over 90 days	Grand Total	Description
CARRY KETTLE -- CARRY THE KETTLE									
	6210	2018 TAX	2018-12-31				-95,977.02	-95,977.02	
	6210	2019 TAX	2019-12-31				-96,156.67	-96,156.67	
	6210	2020 TAX	2020-12-31				-94,159.59	-94,159.59	
		***Company Totals:		0.00	0.00	0.00	-286,293.28	-286,293.28	Property Tax
RM LACADENA -- RURAL MUNICIPALITY OF LACADENA									
	6210	2019 TAX	2019-12-31				-646,361.25	-646,361.25	
	6210	2020 TAX	2021-07-20				-938,146.37	-938,146.37	
		***Company Totals:		0.00	0.00	0.00	-1,584,507.62	-1,584,507.62	Property Tax
RM SNIPE LAKE -- RM OF SNIPE LAKE									
	6210	2017 TAX - 642	1712-01-31				-39,385.19	-39,385.19	
	6210	2017 TAX - 963 APR19	2019-04-01				-39,388.00	-39,388.00	
	6210	2017 TAX - 963 MAR19	2018-06-01				-39,388.00	-39,388.00	
	6210	2018 TAX	2018-12-01				-360,392.13	-360,392.13	
	6210	2019 TAX	2019-12-31				-364,833.03	-364,833.03	
	6210	2020 TAX	2020-12-31				-381,964.10	-381,964.10	
		***Company Totals:		0.00	0.00	0.00	-1,225,350.45	-1,225,350.45	Property Tax
RURAL CHESTER -- RURAL MUNICIPALITY OF CHESTERFIELD NO 261									
	6210	2019 TAX	2019-12-31				-315.82	-315.82	
	6210	2020 TAX	2020-12-31				-316.79	-316.79	
		***Company Totals:		0.00	0.00	0.00	-632.61	-632.61	Property Tax
RURAL CLINWORTH -- RURAL MUNICIPALITY OF CLINWORTH NO 230									
	6210	2018 TAX	2018-12-31				-57,193.88	-57,193.88	
	6210	2019 TAX	2019-12-31				-57,256.85	-57,256.85	
	6210	2020 TAX	2020-12-31				-78,609.74	-78,609.74	
		***Company Totals:		0.00	0.00	0.00	-193,060.47	-193,060.47	Property Tax
RURAL MIRY CRK -- RURAL MUNICIPALITY OF MIRY CREEK NO 229									
	6210	2018 TAX	2018-12-31				-323,304.77	-323,304.77	
	6210	2019 TAX	2019-12-31				-688,381.84	-688,381.84	
	6210	2020 TAX	2020-12-31				-685,686.45	-685,686.45	
		***Company Totals:		0.00	0.00	0.00	-1,697,373.06	-1,697,373.06	Property Tax
RURAL PITTVILLE -- RURAL MUNICIPALITY OF PITTVILLE									
	6210	2018 TAX	2018-12-01				-247.68	-247.68	
	6210	2019 TAX	2019-12-31				-256.33	-256.33	
	6210	2020 TAX	2020-12-31				-262.11	-262.11	
		***Company Totals:		0.00	0.00	0.00	-766.12	-766.12	Property Tax
RURAL RIVERSIDE -- RURAL MUNICIPALITY OF RIVERSIDE NO 168									
	6210	2018 TAX	2018-12-31				-73,748.04	-73,748.04	
	6210	2019 TAX	2019-12-31				-70,638.33	-70,638.33	
	6210	2020 TAX	2020-12-31				-64,920.86	-64,920.86	
		***Company Totals:		0.00	0.00	0.00	-209,307.23	-209,307.23	Property Tax
		****Grand Total:		0.00	0.00	0.00	-5,197,290.84	-5,197,290.84 TOTAL	

Note: Amounts do not include Penalty or Interest

This category represents Property Taxes - Municipalities