



Clerk's stamp:

COURT FILE NUMBER

1501-12220

COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

CALGARY

PLAINTIFF

ALBERTA TREASURY BRANCHES

DEFENDANTS

COGI LIMITED PARTNERSHIP,  
CANADIAN OIL & GAS  
INTERNATIONAL INC., CONSERVE  
OIL GROUP INC. and CONSERVE OIL  
FIRST CORPORATION

APPLICANT

DEL CANADA GP LTD.

DOCUMENT

**AFFIDAVIT OF MUNICIPAL  
DISTRICT OF GREENVIEW NO. 16**

ADDRESS FOR SERVICE AND  
CONTACT INFORMATION OF  
PARTY FILING THIS DOCUMENT

Attention: Shauna N. Finlay  
Reynolds Mirth Richards & Farmer LLP  
3200 Manulife Place  
10180 - 101 Street  
Edmonton, AB T5J 3W8  
Telephone: (780) 425-9510  
Fax: (780) 429-3044  
File No: 115939-003-MJM/SNF

**AFFIDAVIT OF M.D. OF GREENVIEW NO. 16**

Sworn on the 10<sup>th</sup> day of January, 2019.

I, Marilyn Jensen of Valleyview, Alberta, SWEAR AND SAY THAT:

1. I am the Finance Coordinator Taxation and Assessment for the M.D. of Greenview No. 16 ("Greenview"), and as such have personal knowledge of the matters herein deposed to except where stated to be based on information and belief, in which case I believe the same to be true.
2. I have reviewed the Affidavit of Charles Chapman sworn December 12, 2018 (the "Chapman Affidavit") and confirmed that DEL Canada GP Ltd. (the "Purchaser") disputes certain penalties levied by Greenview against Canadian Oil & Gas International Inc. ("COGI") for tax arrears totalling \$133,742.80, including:

- a. \$129,855.85 attributed to Rolls: 315173, 316418, 316421, 319273; and
- b. \$3,866.95 attributed to Rolls: 316422, 316708, 183781 (the "Disclaimed Wells").
3. I have reviewed Greenview's tax records concerning COGI. Based on my review, I believe that as of January 7<sup>th</sup>, 2019 COGI owes Greenview a total of \$176,776.66 in outstanding taxes, arrears, and penalties (the "Outstanding Amount").
4. Attached and marked **Exhibit "A"** to this my Affidavit are copies of the tax notices Greenview issued to COGI in relation to the Outstanding Amount.
5. Attached and marked **Exhibit "B"** to this my Affidavit is a copy of Greenview's internal Tax Roll Trial Balance in relation to the Outstanding Amount.
6. Greenview received a letter from Charles Chapman, dated November 21, 2018 requesting a waiver of all tax arrears penalties owed by COGI to Greenview, and stating that if Greenview did not respond to the letter by December 7<sup>th</sup>, 2018, the Purchaser would conclude there was "no claim against the documented arrears."
7. Attached and marked **Exhibit "C"** to this my Affidavit is a copy of the letter from Charles Chapman dated November 21, 2018.
8. On December 20<sup>th</sup>, 2018, Greenview received an email (the "Proposal Email") from Chapman on behalf of the Purchaser that contained an offer for consideration by council to settle COGI's outstanding tax accounts with Greenview for less than the Outstanding Amount.
9. Attached and marked **Exhibit "D"** to this my Affidavit is a copy of the Proposal Email.
10. Based on my review of Greenview's tax records and the Chapman Affidavit, I believe the Chapman Affidavit contains the following errors:
  - a. On page 21: Rolls 315104, 316417, 316930, 320949 are missing from column four "Roll Number".
11. I make this Affidavit in support of Greenview's response to the Application of DEL Canada GP Ltd.

SWORN before me at  
in the Province of Alberta,  
on the 10<sup>th</sup> day of January, 2019.



A Commissioner for Oaths in and for  
the Province of Alberta

}



MARILYN JENSEN

DONNA ISABEL DUCHARME  
A Commissioner for Oaths in and  
for the Province of Alberta  
Commission expires February 19, 2020



MUNICIPAL DISTRICT OF  
GREENVIEW No. 16  
4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0  
Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
'5104  
TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

|   |        |   |                   |
|---|--------|---|-------------------|
| Residential amount due on or before   |        | > |                   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |                   |
| Non-Residential amount due on or before   | JUN 30 | > | \$2,989.59        |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$3,097.73        |
| Amount due if paid AFTER DEC 31   |        | > | \$3,538.53        |
|   |        |   | Amount of payment |
|   |        |   | >                 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25191000

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN FOR PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

ROLL NUMBER  
315104

NOTICE DATE  
YEAR MTH DAY  
2018 5 4

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR SEC TWP RANG MER LOT BLOCK PLAN DESCRIPTION  
16 20 060 23 05

PARCEL AREA 0.00 Feet

PROPERTY ADDRESS

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON RESIDENTIAL  |               | 152,240              |              | 149,670             | Jul 3, 2018                         |
| NON RESIDENTIAL  |               | 13,950               |              | 14,000              |                                     |
| TOTAL            | 0             | 166,190              | 0            | 163,670             | PROPERTY DESCRIPTION: (SEE REVERSE) |

SCHOOL SUPPORT:

PUBLIC 0.00%  
SEPARATE 0.00%  
UNDECLARED 100.00%

BY-LAW NUMBER LOCAL IMPROVEMENT CHARGES EXPIRY YEAR AMOUNT

TOTAL LOCAL IMPROVEMENT CHARGES \$0.00

**PROVINCIAL OR SEPARATE SCHOOL TAXES**

| DIP NON RESIDENTIAL ASFF | TAX RATE | % OF TOTAL | TOTALS  |
|--------------------------|----------|------------|---------|
|                          | 3.357100 | 3.47       | \$47.00 |

**MUNICIPAL TAXES**

| DIP MACHINERY & EQUIP MUNICIPAL | TAX RATE | % OF TOTAL | TOTALS     |
|---------------------------------|----------|------------|------------|
|                                 | 7.937800 | 87.88      | \$1,188.05 |
| DIP NON RESIDENTIAL MUNICIPAL   | TAX RATE | % OF TOTAL | TOTALS     |
|                                 | 7.937800 | 8.22       | \$111.13   |

**OTHER TAXES**

| DIP REQUISITION | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|----------|------------|--------|
|                 | 0.034178 | 0.41       | \$5.60 |

**SEE REVERSE  
For Additional  
Important  
Information**

PREVIOUS YEAR'S TAX: \$1,378.63

|   |          |            |
|---|----------|------------|
| TOTAL CURRENT TAX   | >        | \$1,351.78 |
| CREDITS OR ARREARS  | >        | \$1,637.81 |
| Residential amount due on or before   | >        | \$0.00     |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | >        | \$0.00     |
| Non-Residential amount due on or before   | JUN 30 > | \$2,989.59 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | >        | \$3,097.73 |
| Amount due if paid AFTER DEC 31   | >        | \$3,538.53 |
| AMOUNT PAID   | >        |            |

This is Exhibit "A" referred to in the Affidavit of  
CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

Marilyn Jensen  
Sworn before me this 10<sup>th</sup> day  
of January A.D., 2019  
*[Signature]*

A Commissioner for Oaths in and for the Province of Alberta

DONNA ISABEL DUCHARME  
A Commissioner for Oaths in and for the Province of Alberta  
Commission expires February 19, 2020



MUNICIPAL DISTRICT OF GREENVIEW No. 16

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0  
Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER 5173

TAX YEAR 2018

CUSTOMER NUMBER 183781

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

|   |        |   |                   |
|---|--------|---|-------------------|
| Residential amount due on or before   |        | > |                   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |                   |
| Non-Residential amount due on or before   | JUN 30 | > | \$1,646.55        |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$1,745.70        |
| Amount due if paid AFTER DEC 31   |        | > | \$1,952.84        |
|   |        |   | Amount of payment |
|   |        |   | >                 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25191000

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF GREENVIEW No. 16

ROLL NUMBER 315173

NOTICE DATE  
YEAR 2018 MTH 5 DAY 4

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

| QTR                             | SEC | TWP           | RNG                  | MER          | LOT                       | BLOCK                               | PLAN   | DESCRIPTION |
|---------------------------------|-----|---------------|----------------------|--------------|---------------------------|-------------------------------------|--------|-------------|
| 08                              | 18  | 059           | 25                   | 05           |                           |                                     |        |             |
| PARCEL AREA 0.00 Feet           |     |               |                      |              |                           |                                     |        |             |
| PROPERTY ADDRESS                |     |               |                      |              |                           |                                     |        |             |
| ASSESSMENT CLASS                |     | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT       | FINAL DATE FOR ASSESSMENT COMPLAINT |        |             |
| NON RESIDENTIAL                 |     |               | 148,720              |              | 136,780                   | Jul 3, 2018                         |        |             |
| NON RESIDENTIAL                 |     |               | 13,120               |              | 13,150                    | PROPERTY DESCRIPTION: (SEE REVERSE) |        |             |
| TOTAL                           |     | 0             | 153,840              | 0            | 149,930                   |                                     |        |             |
| SCHOOL SUPPORT:                 |     | 100.00%       | BY-LAW NUMBER        |              | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR                         | AMOUNT |             |
| PUBLIC                          |     | 0.00%         |                      |              |                           |                                     |        |             |
| SEPARATE                        |     | 0.00%         |                      |              |                           |                                     |        |             |
| UNDECLARED                      |     |               |                      |              |                           |                                     |        |             |
| TOTAL LOCAL IMPROVEMENT CHARGES |     |               |                      |              |                           | \$0.00                              |        |             |

| PROVINCIAL OR SEPARATE SCHOOL TAXES |  | TAX RATE | % OF TOTAL | TOTALS  |
|-------------------------------------|--|----------|------------|---------|
| DIP NON RESIDENTIAL ASST            |  | 3.357100 | 3.56       | \$44.15 |

| MUNICIPAL TAXES                 |  | TAX RATE | % OF TOTAL | TOTALS     |
|---------------------------------|--|----------|------------|------------|
| DIP MACHINERY & EQUIP MUNICIPAL |  | 7.937800 | 8.60       | \$1,085.73 |
| DIP NON RESIDENTIAL MUNICIPAL   |  | 7.937800 | 8.42       | \$104.38   |

| OTHER TAXES     |  | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|--|----------|------------|--------|
| DIP REQUISITION |  | 0.034178 | 0.41       | \$5.12 |

**SEE REVERSE For Additional Important Information**

|                     |   |            |
|---------------------|---|------------|
| TOTAL CURRENT TAX   | > | \$1,239.38 |
| CREDITS OR ARREARS  | > | \$407.17   |
| PREVIOUS YEAR'S TAX |   | \$1,277.08 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

|   |   |            |
|---|---|------------|
| Residential amount due on or before   | > | \$0.00     |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | > | \$0.00     |
| Non-Residential amount due on or before   | > | \$1,646.55 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | > | \$1,745.70 |
| Amount due if paid AFTER DEC 31   | > | \$1,952.84 |
| AMOUNT PAID   | > |            |



MUNICIPAL DISTRICT OF GREENVIEW No. 16

4006 - 36 Avenue, Box 1079  
Valleyview, AB, T0M 3N0

Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER '6417

CUSTOMER NUMBER 183781

TAX YEAR 2018

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

|   |        |   |            |
|---|--------|---|------------|
| Residential amount due on or before   |        | > |            |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |            |
| Non-Residential amount due on or before   | JUN 30 | > | \$3,310.81 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$3,430.27 |
| Amount due if paid AFTER DEC 31   |        | > | \$3,918.70 |
| Amount of payment   |        | > |            |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

125191000

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IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT

MUNICIPAL DISTRICT OF GREENVIEW No. 16

ROLL NUMBER 316417

NOTICE DATE  
YEAR 2018 MTH 5 DAY 4

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR 02 SEC 31 TWP 059 RANG MER LOT 23 05 BLOCK PLAN DESCRIPTION

PARCEL AREA 0.00 Feet

PROPERTY ADDRESS

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON-RESIDENTIAL  |               | 170,520              |              | 186,700             | Jul 3, 2018                         |
| NON-RESIDENTIAL  |               | 14,450               |              | 14,510              |                                     |
| TOTAL            | 0             | 184,970              | 0            | 181,210             | PROPERTY DESCRIPTION: (SEE REVERSE) |

| SCHOOL SUPPORT:                 | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR | AMOUNT |
|---------------------------------|---------------|---------------------------|-------------|--------|
| PUBLIC SEPARATE UNDECLARED      |               |                           |             |        |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                           |             | \$0.00 |

| PROVINCIAL OR SEPARATE SCHOOL TAXES |  | TAX RATE | % OF TOTAL | TOTALS     |
|-------------------------------------|--|----------|------------|------------|
| DIP NON RESIDENTIAL ASFF            |  | 3.357100 | 3.26       | \$48.71    |
| MUNICIPAL TAXES                     |  | TAX RATE | % OF TOTAL | TOTALS     |
| DIP MACHINERY & EQUIP MUNICIPAL     |  | 7.937800 | 88.61      | \$1,323.23 |
| DIP NON RESIDENTIAL MUNICIPAL       |  | 7.937800 | 7.71       | \$115.18   |
| OTHER TAXES                         |  | TAX RATE | % OF TOTAL | TOTALS     |
| DIP REQUISITION                     |  | 0.034178 | 0.41       | \$6.20     |

SEE REVERSE For Additional Important Information

|                      |            |   |   |            |
|----------------------|------------|---|---|------------|
| PREVIOUS YEAR'S TAX: | \$1,529.87 | TOTAL CURRENT TAX   | > | \$1,493.32 |
|                      |            | CREDITS OR ARREARS  | > | \$1,817.49 |
|                      |            | Residential amount due on or before   | > | \$0.00     |
|                      |            | Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | > | \$0.00     |
|                      |            | Non-Residential amount due on or before   | > | \$3,310.81 |
|                      |            | Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | > | \$3,430.27 |
|                      |            | Amount due if paid AFTER DEC 31   | > | \$3,918.70 |
|                      |            | AMOUNT PAID   | > |            |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA



MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0

Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
6418

TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

|   |        |   |                   |
|---|--------|---|-------------------|
| Residential amount due on or before   |        | Y |                   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | Y |                   |
| Non-Residential amount due on or before   | JUN 30 | Y | \$5,537.10        |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | Y | \$5,574.49        |
| Amount due if paid AFTER DEC 31   |        | Y | \$6,537.51        |
|   |        |   | Amount of payment |
|   |        |   | Y                 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25191-900

96

IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT

MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

ROLL NUMBER  
316418

NOTICE DATE  
YEAR MTH DAY  
2018 5 4

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR SEC TWP RING MER LOT BLOCK PLAN DESCRIPTION

PARCEL AREA 0.00 Feet

PROPERTY ADDRESS

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON-RESIDENTIAL  |               | 474,460              |              | 41,260              | Jul 3, 2018                         |
|                  |               | 41,080               |              |                     | (SEE REVERS:)                       |
|                  |               |                      |              |                     | PROPERTY DESCRIPTION:               |
| TOTAL            | 0             | 515,540              | 0            | 41,260              |                                     |

| SCHOOL SUPPORT:                 | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR | AMOUNT |
|---------------------------------|---------------|---------------------------|-------------|--------|
| PUBLIC                          |               |                           |             |        |
| SEPARATE                        |               |                           |             |        |
| UNDECLARED                      |               |                           |             |        |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                           |             | \$0.00 |

**PROVINCIAL OR SEPARATE SCHOOL TAXES**

| DIP NON RESIDENTIAL ASFP | TAX RATE | % OF TOTAL | TOTALS   |
|--------------------------|----------|------------|----------|
|                          | 3.357100 | 29.63      | \$138.51 |

**MUNICIPAL TAXES**

| DIP NON RESIDENTIAL MUNICIPAL | TAX RATE | % OF TOTAL | TOTALS   |
|-------------------------------|----------|------------|----------|
|                               | 7.937800 | 70.06      | \$327.51 |

**OTHER TAXES**

| DIP REQUISITION | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|----------|------------|--------|
|                 | 0.034178 | 0.30       | \$1.41 |

SEE REVERSE  
For Additional  
Important  
Information

|   |   |            |
|---|---|------------|
| TOTAL CURRENT TAX   | Y | \$467.43   |
| CREDITS OR ARREARS  | Y | \$5,069.67 |
| Residential amount due on or before   | Y | \$0.00     |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | Y | \$0.00     |
| Non-Residential amount due on or before   | Y | \$5,537.10 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | Y | \$5,574.49 |
| Amount due if paid AFTER DEC 31   | Y | \$6,537.51 |
| AMOUNT PAID   | Y |            |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA



**MUNICIPAL DISTRICT OF GREENVIEW No. 16**

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0  
Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
16421

TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

|   |        |   |            |
|---|--------|---|------------|
| Residential amount due on or before   |        | > |            |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |            |
| Non-Residential amount due on or before   | JUN 30 | > | \$2,244.14 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$2,256.23 |
| Amount due if paid AFTER DEC 31   |        | > | \$2,649.29 |
| Amount of payment   |        |   | >          |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25191000

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF GREENVIEW No. 16

ROLL NUMBER  
316421

NOTICE DATE  
YEAR MTH DAY  
2018 5 4

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

| QTR                             | SEC           | TWP                       | RNG          | MER                 | LOT                                 | BLOCK            | PLAN | DESCRIPTION |
|---------------------------------|---------------|---------------------------|--------------|---------------------|-------------------------------------|------------------|------|-------------|
| 08                              | 07            | 060                       | 23           | 05                  |                                     |                  |      |             |
| PARCEL AREA                     |               | 0.00                      |              | Feet                |                                     | PROPERTY ADDRESS |      |             |
| ASSESSMENT CLASS                | PREVIOUS LAND | PREVIOUS IMPROVEMENT      | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |                  |      |             |
| NON RESIDENTIAL                 |               | 201,770<br>13,120         |              | 13,340              | Jul 3, 2018 (SEE REVERSE)           |                  |      |             |
| TOTAL                           | 0             | 214,890                   | 0            | 13,340              | PROPERTY DESCRIPTION:               |                  |      |             |
| SCHOOL SUPPORT:                 | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXP. RY YEAR | AMOUNT              |                                     |                  |      |             |
| PUBLIC                          |               | 0.00%                     |              |                     |                                     |                  |      |             |
| SEPARATE                        |               | 0.00%                     |              |                     |                                     |                  |      |             |
| UNDECLARED                      |               | 100.00%                   |              |                     |                                     |                  |      |             |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                           |              |                     | \$0.00                              |                  |      |             |

**PROVINCIAL OR SEPARATE SCHOOL TAXES**

| DIP NON RESIDENTIAL ASFF | TAX RATE | % OF TOTAL | TOTALS  |
|--------------------------|----------|------------|---------|
|                          | 3.357100 | 29.63      | \$44.78 |

**MUNICIPAL TAXES**

| DIP NON RESIDENTIAL MUNICIPAL | TAX RATE | % OF TOTAL | TOTALS   |
|-------------------------------|----------|------------|----------|
|                               | 7.937800 | 70.06      | \$105.89 |

**OTHER TAXES**

| DIP REQUISITION | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|----------|------------|--------|
|                 | 0.034178 | 0.30       | \$0.46 |

**SEE REVERSE For Additional Important Information**

|                      |            |   |   |            |
|----------------------|------------|---|---|------------|
| PREVIOUS YFAR'S TAX: | \$1,761.80 | TOTAL CURRENT TAX   | > | \$151.13   |
|                      |            | CREDITS OR ARREARS  | > | \$2,093.01 |
|                      |            | Residential amount due on or before   | > | \$0.00     |
|                      |            | Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | > | \$0.00     |
|                      |            | Non-Residential amount due on or before   | > | \$2,244.14 |
|                      |            | Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | > | \$2,256.23 |
|                      |            | Amount due if paid AFTER DEC 31   | > | \$2,649.29 |
|                      |            | AMOUNT PAID   | > |            |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA



MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0  
Telephone: (700) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
6422

TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

|   |        |   |                   |
|---|--------|---|-------------------|
| Residential amount due on or before   |        | > |                   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |                   |
| Non-Residential amount due on or before   | JUN 30 | > | \$183.90          |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$190.39          |
| Amount due if paid AFTER DEC 31   |        | > | \$217.65          |
|   |        |   | Amount of payment |
|   |        |   | >                 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

125191000

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TO PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

ROLL NUMBER  
316422

NOTICE DATE  
YEAR MONTH DAY  
2018 5 4

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR 01 SEC 21 TWP 059 RANG 23 MER 05 BLOCK PLAN DESCRIPTION

PARCEL AREA 0.00 Feet

PROPERTY ADDRESS

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON RESIDENTIAL  |               | 7,100                |              | 7,170               | Jul 3, 2018                         |
|                  | ▲▲▲▲          |                      |              |                     | (SEE REVERSE)                       |
|                  | ▲▲▲▲          |                      |              |                     | PROPERTY DESCRIPTION:               |
| TOTAL            | 0             | 7,100                | 0            | 7,170               |                                     |

| SCHOOL SUPPORT:                 | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR | AMOUNT |
|---------------------------------|---------------|---------------------------|-------------|--------|
| PUBLIC                          |               |                           |             |        |
| SEPARATE                        |               |                           |             |        |
| UNDECLARED                      |               |                           |             |        |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                           |             | \$0.00 |

| PROVINCIAL OR SEPARATE SCHOOL TAXES | TAX RATE | % OF TOTAL | TOTALS  |
|-------------------------------------|----------|------------|---------|
| DIP NON RESIDENTIAL ASH             | 3.357100 | 29.63      | \$24.07 |

| MUNICIPAL TAXES               | TAX RATE | % OF TOTAL | TOTALS  |
|-------------------------------|----------|------------|---------|
| DIP NON RESIDENTIAL MUNICIPAL | 7.937800 | 70.06      | \$56.91 |

| OTHER TAXES      | TAX RATE | % OF TOTAL | TOTALS |
|------------------|----------|------------|--------|
| DIP REGISTRATION | 0.034178 | 0.30       | \$0.25 |

**SEE REVERSE  
For Additional  
Important  
Information**

|   |         |   |          |
|---|---------|---|----------|
| PREVIOUS YEAR'S TAX:  | \$86.43 |   |          |
| TOTAL CURRENT TAX   |         | > | \$81.23  |
| CREDITS OR ARREARS  |         | > | \$102.67 |
| Residential amount due on or before   |         | > | \$0.00   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |         | > | \$0.00   |
| Non-Residential amount due on or before   | JUN 30  | > | \$183.90 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |         | > | \$190.39 |
| Amount due if paid AFTER DEC 31   |         | > | \$217.65 |
| AMOUNT PAID   |         | > |          |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA





MUNICIPAL DISTRICT OF GREENVIEW No. 16

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0

Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
16708

TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

|   |        |              |
|---|--------|--------------|
| Residential amount due on or before   | >      |              |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | >      |              |
| Non-Residential amount due on or before   | JUN 30 | > \$3,837.86 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | >      | \$3,973.17   |
| Amount due if paid AFTER DEC 31   | >      | \$4,542.20   |
| Amount of payment   | >      |              |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25 19 10 9001

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF GREENVIEW No. 16

ROLL NUMBER  
316708

NOTICE DATE  
YEAR MONTH DAY  
2018 5 4

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR SEC TWP RNG MER LOT RI OCK PLAN DESCRIPTION

PARCEL AREA 0.00 Feet

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON-RESIDENTIAL  |               | 207,770              |              | 193,210             | Jul 3, 2018                         |
| NON RESIDENTIAL  |               | 13,120               |              | 13,340              |                                     |
| TOTAL            | 0             | 214,890              | 0            | 206,550             | PROPERTY DESCRIPTION: (SEE REVERSE) |

| SCHOOL SUPPORT:                 | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR | AMOUNT |
|---------------------------------|---------------|---------------------------|-------------|--------|
| PUBLIC                          |               |                           |             |        |
| SEPARATE                        |               |                           |             |        |
| UNDECLARED                      |               |                           |             |        |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                           |             | \$0.00 |

| PROVINCIAL OR SEPARATE SCHOOL TAXES |  | TAX RATE | % OF TOTAL | TOTALS  |
|-------------------------------------|--|----------|------------|---------|
| DIP NON RESIDENTIAL ASFF            |  | 3.357100 | 2.64       | \$44.78 |

| MUNICIPAL TAXES                 |  | TAX RATE | % OF TOTAL | TOTALS     |
|---------------------------------|--|----------|------------|------------|
| DIP MACHINERY & EQUIP MUNICIPAL |  | 7.937800 | 90.67      | \$1,533.66 |
| DIP NON RESIDENTIAL MUNICIPAL   |  | 7.937800 | 6.26       | \$105.89   |

| OTHER TAXES     |  | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|--|----------|------------|--------|
| DIP REQUISITION |  | 0.034178 | 0.41       | \$7.06 |

**SEE REVERSE For Additional Important Information**

|                      |   |            |
|----------------------|---|------------|
| TOTAL CURRENT TAX    | > | \$1,691.39 |
| CREDITS OR ARREARS   | > | \$2,146.47 |
| PREVIOUS YEAR'S TAX: |   | \$1,761.80 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

|   |        |              |
|---|--------|--------------|
| Residential amount due on or before   | >      | \$0.00       |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | >      | \$0.00       |
| Non-Residential amount due on or before   | JUN 30 | > \$3,837.86 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | >      | \$3,973.17   |
| Amount due if paid AFTER DEC 31   | >      | \$4,542.20   |
| AMOUNT PAID   | >      |              |



MUNICIPAL DISTRICT OF GREENVIEW No. 16

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0  
Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
6930

CUSTOMER NUMBER  
183781

TAX YEAR  
2018

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

|   |        |   |            |
|---|--------|---|------------|
| Residential amount due on or before   |        | > |            |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |            |
| Non-Residential amount due on or before   | JUN 30 | > | \$6,210.06 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$6,343.14 |
| Amount due if paid AFTER DEC 31   |        | > | \$7,341.17 |
| Amount of payment   |        |   | >          |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25191000

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF GREENVIEW No. 16

ROLL NUMBER  
316930

NOTICE DATE  
YEAR MTH DAY  
2018 5 4

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR 03 SEC 34 TWP 059 RNG 23 MER 05 LOT BLOCK PLAN DESCRIPTION

PARCEL AREA 0.00 Feet

PROPERTY ADDRESS

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON-RESIDENTIAL  |               | 196,000              |              | 189,540             | Jul 3, 2018                         |
| NON RESIDENTIAL  |               | 13,250               |              | 13,460              |                                     |
| TOTAL            | 0             | 209,250              | 0            | 203,000             | PROPERTY DESCRIPTION: (SEE REVERSE) |

| SCHOOL SUPPORT:                 | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR | AMOUNT |
|---------------------------------|---------------|---------------------------|-------------|--------|
| PUBLIC                          |               |                           |             |        |
| SEPARATE                        |               |                           |             |        |
| UNDECLARED                      |               |                           |             |        |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                           |             | \$0.00 |

| PROVINCIAL OR SEPARATE SCHOOL TAXES | TAX RATE | % OF TOTAL | TOTALS  |
|-------------------------------------|----------|------------|---------|
| DIP NON RESIDENTIAL ASFF            | 3.357100 | 2.71       | \$45.19 |

| MUNICIPAL TAXES                 | TAX RATE | % OF TOTAL | TOTALS     |
|---------------------------------|----------|------------|------------|
| DIP MACHINERY & EQUIP MUNICIPAL | 7.937800 | 90.44      | \$1,504.53 |
| DIP NON RESIDENTIAL MUNICIPAL   | 7.937800 | 6.42       | \$106.84   |

| OTHER TAXES     | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|----------|------------|--------|
| DIP REQUISITION | 0.034178 | 0.41       | \$6.94 |

**SEE REVERSE For Additional Important Information**

|                      |   |            |
|----------------------|---|------------|
| TOTAL CURRENT TAX    | > | \$1,663.50 |
| CREDITS OR ARREARS   | > | \$4,546.56 |
| PREVIOUS YEAR'S TAX: |   | \$1,717.58 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

|   |        |   |            |
|---|--------|---|------------|
| Residential amount due on or before   |        | > | \$0.00     |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > | \$0.00     |
| Non-Residential amount due on or before   | JUN 30 | > | \$6,210.06 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$6,343.14 |
| Amount due if paid AFTER DEC 31   |        | > | \$7,341.17 |
| AMOUNT PAID   |        | > |            |



**MUNICIPAL DISTRICT OF GREENVIEW No. 16**

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0

Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
9273

TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

|   |        |   |                   |
|---|--------|---|-------------------|
| Residential amount due on or before   |        | > |                   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |                   |
| Non-Residential amount due on or before   | JUN 30 | > | \$127,524.78      |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$127,943.81      |
| Amount due if paid AFTER DEC 31   |        | > | \$150,521.14      |
|   |        |   | Amount of payment |
|   |        |   | >                 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25191000

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TOP PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF GREENVIEW No. 16

ROLL NUMBER  
319273

NOTICE DATE  
YEAR MTH DAY  
2018 5 4

**COMBINED PROPERTY ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

QTR SEC 7WP RING MER LOT BLOCK PLAN DESCRIPTION  
PT 00 000 00 00 05830 LINEAR A6L20

PARCEL AREA 0.00 Feet

PROPERTY ADDRESS

| ASSESSMENT CLASS | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND | CURRENT IMPROVEMENT | FINAL DATE FOR ASSESSMENT COMPLAINT |
|------------------|---------------|----------------------|--------------|---------------------|-------------------------------------|
| NON-RESIDENTIAL  |               | 3,573,030            |              | 482,340             | Jul 3, 2018                         |
| TOTAL            | 0             | 3,573,030            | 0            | 482,340             |                                     |

| SCHOOL SUPPORT:                        | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR | AMOUNT  |
|--|---------------|---------------------------|-------------|---------|
| PUBLIC                                 |               |                           |             | 0.00%   |
| SEPARATE                               |               |                           |             | 0.00%   |
| UNDECLARED                             |               |                           |             | 100.00% |
| <b>TOTAL LOCAL IMPROVEMENT CHARGES</b> |               |                           |             | \$0.00  |

| PROVINCIAL OR SEPARATE SCHOOL TAXES | TAX RATE | % OF TOTAL | TOTALS     |
|-------------------------------------|----------|------------|------------|
| LINEAR ASPH                         | 3.357100 | 29.63      | \$1,552.12 |

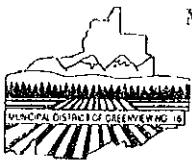
| MUNICIPAL TAXES  | TAX RATE | % OF TOTAL | TOTALS     |
|------------------|----------|------------|------------|
| LINEAR MUNICIPAL | 7.937800 | 70.06      | \$3,669.96 |

| OTHER TAXES     | TAX RATE | % OF TOTAL | TOTALS  |
|-----------------|----------|------------|---------|
| UMP REQUISITION | 0.034178 | 0.30       | \$15.80 |

**SEE REVERSE For Additional Important Information**

|   |             |   |              |
|---|-------------|---|--------------|
| PREVIOUS YEAR'S TAX:  | \$43,500.22 |   |              |
| <b>TOTAL CURRENT TAX</b>  | >           |   | \$5,237.88   |
| <b>CREDITS OR ARREARS</b>   | >           |   | \$122,286.90 |
| Residential amount due on or before   | >           |   | \$0.00       |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | >           |   | \$0.00       |
| Non-Residential amount due on or before   | JUN 30      | > | \$127,524.78 |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | >           |   | \$127,943.81 |
| Amount due if paid AFTER DEC 31   | >           |   | \$150,521.14 |
| AMOUNT PAID   | >           |   |              |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA



MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

4806 - 36 Avenue, Box 1079  
Valleyview, AB, T0H 3N0  
Telephone: (780) 524-7600  
Facsimile: (780) 524-4307

ROLL NUMBER  
0949

TAX YEAR  
2018

CUSTOMER NUMBER  
183781

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

|   |        |   |                   |
|---|--------|---|-------------------|
| Residential amount due on or before   |        | > |                   |
| Residential amount due if paid AFTER residential due date but BEFORE DEC 31         |        | > |                   |
| Non-Residential amount due on or before   | JUN 30 | > | \$2,709.90        |
| Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 |        | > | \$2,807.46        |
| Amount due if paid AFTER DEC 31   |        | > | \$3,207.43        |
|   |        |   | Amount of payment |
|   |        |   | >                 |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

25 19 1 900

96

**IF PAYMENT BY MAIL DETACH HERE AND RETURN TO PORTION WITH YOUR PAYMENT**

MUNICIPAL DISTRICT OF  
GREENVIEW No. 16

ROLL NUMBER  
320949

NOTICE DATE  
YEAR MTH DAY  
2018 5 4

**COMBINED PROPERTY  
ASSESSMENT & TAX NOTICE**

TAX YEAR 2018

A COPY OF THIS NOTICE HAS BEEN SENT TO

MORTGAGE NUMBER

**LEGAL DESCRIPTION**

| CTR                             | SEC           | TWP                  | RNG           | MER                       | LOT                                 | BLOCK            | PLAN | DESCRIPTION |
|---------------------------------|---------------|----------------------|---------------|---------------------------|-------------------------------------|------------------|------|-------------|
| 02                              | 31            | 059                  | 23            | 05                        |                                     |                  |      |             |
| PARCEL AREA                     |               | 0.00                 |               | Feet                      |                                     | PROPERTY ADDRESS |      |             |
| ASSESSMENT CLASS                | PREVIOUS LAND | PREVIOUS IMPROVEMENT | CURRENT LAND  | CURRENT IMPROVEMENT       | FINAL DATE FOR ASSESSMENT COMPLAINT |                  |      |             |
| NON-RESIDENTIAL                 |               | 137,670              |               | 134,030                   | Jul 3, 2018                         |                  |      |             |
| NON-RESIDENTIAL                 |               | 13,260               |               | 13,330                    | (SEE REVERSE)                       |                  |      |             |
|                                 |               |                      |               | PROPERTY DESCRIPTION:     |                                     |                  |      |             |
| TOTAL                           | 0             | 150,930              | 0             | 147,360                   |                                     |                  |      |             |
| SCHOOL SUPPORT:                 |               |                      | BY-LAW NUMBER | LOCAL IMPROVEMENT CHARGES | EXPIRY YEAR                         | AMOUNT           |      |             |
| PUBLIC                          |               | 0.00%                |               |                           |                                     |                  |      |             |
| SEPARATE                        |               | 0.00%                |               |                           |                                     |                  |      |             |
| UNDECLARED                      |               | 100.00%              |               |                           |                                     |                  |      |             |
| TOTAL LOCAL IMPROVEMENT CHARGES |               |                      |               |                           |                                     | \$0.00           |      |             |

| PROVINCIAL OR SEPARATE SCHOOL TAXES |  | TAX RATE | % OF TOTAL | TOTALS  |
|-------------------------------------|--|----------|------------|---------|
| DIP NON RESIDENTIAL ASFF            |  | 3.357100 | 3.67       | \$44.75 |

| MUNICIPAL TAXES                 |  | TAX RATE | % OF TOTAL | TOTALS     |
|---------------------------------|--|----------|------------|------------|
| DIP MACHINERY & EQUIP MUNICIPAL |  | 7.937800 | 87.24      | \$1,063.90 |
| DIP NON RESIDENTIAL MUNICIPAL   |  | 7.937800 | 8.67       | \$105.81   |

| OTHER TAXES     |  | TAX RATE | % OF TOTAL | TOTALS |
|-----------------|--|----------|------------|--------|
| DIP REQUISITION |  | 0.034178 | 0.41       | \$5.04 |

**SEE REVERSE  
For Additional  
Important  
Information**

|                      |            |   |   |            |
|----------------------|------------|---|---|------------|
| PREVIOUS YEAR'S TAX: | \$1,254.55 | TOTAL CURRENT TAX   | > | \$1,219.50 |
|                      |            | CREDITS OR ARREARS  | > | \$1,490.40 |
|                      |            | Residential amount due on or before   | > | \$0.00     |
|                      |            | Residential amount due if paid AFTER residential due date but BEFORE DEC 31         | > | \$0.00     |
|                      |            | Non-Residential amount due on or before   | > | \$2,709.90 |
|                      |            | Non-Residential amount due if paid AFTER non-residential due date but BEFORE DEC 31 | > | \$2,807.46 |
|                      |            | Amount due if paid AFTER DEC 31   | > | \$3,207.43 |
|                      |            | AMOUNT PAID   | > |            |

CANADIAN OIL & GAS INTERNATIONAL INC.  
C/O MNP LTD.  
ATTN: JULIE KENNEDY  
1500 640 5 AVENUE SW  
CALGARY AB T2P 3G4  
CANADA

MD of Greenview  
Tax Roll Trial Balance

System: 1/7/2019 11:45:40 AM  
User: Marilynj

All Roll #'s  
From Customer 183781 to 183781  
All Tax Classes

| Roll #        | Name                       | >= 2019 | 2018        | 2017        | 2016        | <= 2015 | Total        | Class |
|---------------|----------------------------|---------|-------------|-------------|-------------|---------|--------------|-------|
| 315104        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$1,605.91  | \$1,932.62  | \$0.00      | \$0.00  | \$3,538.53   | NON   |
| 315173        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$483.71    | \$0.00      | \$0.00      | \$0.00  | \$483.71     | NON   |
| 316417        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$1,774.07  | \$2,144.64  | \$0.00      | \$0.00  | \$3,918.71   | NON   |
| 316418        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$555.30    | \$5,982.20  | \$0.01      | \$0.00  | \$6,537.51   | NON   |
| 316421        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$179.54    | \$2,469.75  | \$0.00      | \$0.00  | \$2,649.29   | NON   |
| 316422        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$96.50     | \$121.15    | \$0.00      | \$0.00  | \$217.65     | NON   |
| 316708        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$2,009.37  | \$1,602.39  | \$930.44    | \$0.00  | \$4,542.20   | NON   |
| 316930        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$1,976.24  | \$2,407.78  | \$2,957.16  | \$0.00  | \$7,341.18   | NON   |
| 319273        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$6,222.60  | \$59,186.98 | \$78,930.86 | \$0.00  | \$144,340.44 | NON   |
| 320949        | CANADIAN OIL & GAS INTERNA | \$0.00  | \$1,448.77  | \$1,758.67  | \$0.00      | \$0.00  | \$3,207.44   | NON   |
| Report Total: |                            | \$0.00  | \$16,352.01 | \$77,606.18 | \$82,818.47 | \$0.00  | \$176,776.66 |       |

Total number of Rolls: 10

This is Exhibit " B " referred to in the  
Affidavit of  
Marilyn Jensen

Sworn before me this 10<sup>th</sup> day  
of January A.D., 2019

*(Signature)*  
A Commissioner for Oaths in and for  
the Province of Alberta

**DONNA ISABEL DUCHARME**  
A Commissioner for Oaths in and  
for the Province of Alberta  
Commission expires February 19, 2020

# Chapman Petroleum Engineering Ltd.

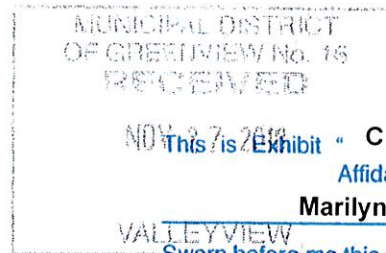
1122 - 4th Street S.W., Suite 700, Calgary, Alberta T2R 1M1 • Phone: [403] 266-4141 • Fax: [403] 266-4259 • www.chapeng.ab.ca

November 21, 2018

**Municipal District of Greenview**  
4806 36<sup>th</sup> Avenue, Box 1079  
Valleyview, Alberta  
T0H 3N0

**Attention: Property Tax Department**

**RE: COGI Property Tax Settlement**



This is Exhibit " C " referred to in the Affidavit of

Marilyn Jensen

Sworn before me this 10<sup>th</sup> day

of January A.D., 2019

*[Signature]*  
A Commissioner for Oaths in and for the Province of Alberta

This letter is to inform you that DEL Canada Limited Partnership, managed by its general partner DEL Canada GP Ltd. (DEL) has purchased certain assets from Canadian Oil and Gas International Inc. (COGI) in receivership. MNP Ltd has been appointed as the receiver and manager. These assets have not been transferred to DEL yet, but a conditional Approving and Vesting Order approving the transaction has been given by the Court of Queen's Bench of Alberta.

Chapman Petroleum Engineering Ltd. has been engaged to represent DEL in an effort to resolve all the outstanding property tax issues with the Municipal District of Greenview so that the transaction can close.

A portion of the purchased wells, facilities and pipelines are located within your county boundaries. DEL is aware that there are property taxes due annually to the County and, upon the transfer of the purchased assets, DEL will become responsible for the payments going forward relating to the purchased assets.

DEL has been made aware of the COGI (MNP) payment history to your county and have assessed the current status based on the available data. There was a large payment made in late 2017 or early 2018, which we understand covered all the outstanding base property taxes owed up to the end of the 2017 year. DEL has also reviewed the 2018 invoices issued by your county, and either has paid these invoices or is preparing to pay them.

DEL notes, however, that there are arrears indicated on many of the invoices. We do not completely understand the origin of the arrears but suspect that the receiver may not have included the past penalty charges when the large back payment was made as noted above. There also have been a number of invoices for 2018 for COGI wells in your county which have been disclaimed by MNP, and which DEL considers to be invalid.

A summary of DEL's analysis is attached. Please review the summary and advise DEL if you differ in your assessment, in which case we request that you provide us with the origin and proof of

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the outstanding amounts prior to December 7, 2018. Otherwise it will be concluded that you have no claim against the documented arrears.

DEL will be a good operator in the province and will fulfill its municipal obligations going forward, but would like to resolve the arrears issue through some form of settlement, if any amounts are owing.

Considering that DEL is not responsible for the past unpaid balance, it would appreciate some favourable consideration in settling this account, the most favourable, of course, would be a waiver of any past penalties and cancellation of any invoices related to the disclaimed property.

Our goal is to have all the property tax issues settled or an arrangement agreed upon by December 7, 2018, or soon thereafter. We would be pleased to meet with you to discuss the issues and hopefully reach a mutually acceptable arrangement, which would also need the Receiver's approval.

If we come to a mutually acceptable arrangement and provided that your 2018 base property taxes are fully paid, we would request a letter of confirmation that there are no outstanding property tax issues with your county.

Yours very truly,  
**Chapman Petroleum Engineering Ltd.**



C.W. (Charlie) Chapman, P.Eng.  
President

Attachments

Cwc/6465

**AUTHORIZATION AND DIRECTION**

**TO: DEL CANADA GP LTD.**  
("DEL")

**AND TO: SCOTT VENTURO RUDAKOFF LLP**  
Barristers and Solicitors

Attention: Lukas Frey  
("DEL's solicitors")

**Re: CONSERVE OIL GROUP INC., COGI LIMITED PARTNERSHIP, CANADIAN OIL AND GAS INTERNATIONAL INC. and CONSERVE OIL FIRST CORPORATION (collectively, "COGI"), in Receivership**

**WHEREAS:**

1. MNP Ltd. ("MNP") was appointed as Receiver of COGI pursuant to an order of the Court of Queen's Bench of Alberta in Court Action #1501-12220 (the "Receivership") and as Trustee in Bankruptcy of Conserve Oil Group Inc., COGI Limited Partnership and Canadian Oil and Gas International Inc. (the "Bankruptcy");
2. Pursuant to the powers granted to MNP in the Receivership and the Bankruptcy, MNP is authorized to determine and settle creditor claims against COGI, including those relating to unpaid taxes arising under the *Municipal Government Act* (the "Municipal Tax Claims");
3. Pursuant to an order of Madame Justice Romaine of the Court of Queen's Bench of Alberta dated June 6, 2018 (the "Approval and Vesting Order") a sale of COGI's assets to DEL was approved, and MNP was directed to schedule a Court hearing with respect to the Municipal Tax Claims, in the event such Municipal Tax Claims cannot be settled or agreed upon with the consent of MNP, DEL, ATB Financial ("ATB") and the municipality asserting the relevant Municipal Tax Claim ("the Municipal Creditor");
4. MNP wishes to authorize DEL as its agent, to contact the Municipal Creditors and enter into negotiations to settle the Municipal Tax Claims, pending final approval of such settlement from MNP and ATB;

**THEREFORE, DEL and DEL's solicitors are hereby authorized and directed to act as agent for MNP:**

1. To contact the Municipal Creditors and determine if they are represented by legal counsel, and if such legal representation is in place, to contact their legal representatives as appropriate;
2. To negotiate, settle and compromise the Municipal Tax Claims as they relate to each individual Municipal Creditor, subject to approval of such settlement by MNP and ATB (the "Approved Settlement");
3. To provide details of the Approved Settlement to MNP and ATB, and advise if payment of all or part of the Approved Settlement is to be made by MNP in its capacity as Receiver or Trustee of COGI as part of the Municipal Taxes Fund described in paragraph 8 of the Approval and Vesting Order. If payment of the Approved Settlement in whole or part is to be made by DEL following the discharge of MNP as Receiver and Trustee, or outside of the Municipal Taxes Fund, DEL agrees to indemnify MNP for any liability or obligations with respect to those payments;
4. To maintain confidentiality with respect to the Approved Settlements entered into with each respective Municipal Creditor.



A photocopy, facsimile or electronic copy of this executed Authorization may be acted upon by addressees as if it was the original copy of same.

DATED this 16<sup>th</sup> day of July, 2018.

**MNP Ltd.**, as Court Appointed Receiver of Conserve Oil Group Inc., COG Limited Partnership, Canadian Oil and Gas International Inc., and Conserve Oil First Corporation, and not in its personal capacity

Per: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Victor P. Kroeger**  
**Senior Vice President**

DEL Canada GP Ltd.  
 Acquired Wells and Facilities - POA  
 MD of Greenview No. 16

| License                 | Well                   | Field    | Roll Number | Paid by ATB,<br>Oct. 17 | 2018               | 2018 Paid          | Arrears (Penalties) in<br>dispute |
|-------------------------|------------------------|----------|-------------|-------------------------|--------------------|--------------------|-----------------------------------|
| 370060                  | 100/01-18-059-25W5/2   | Leland   | 315173      | \$ 2,875,08             | \$ 1,239,38        | \$ 1,239,38        | \$ 407,17                         |
| 415208                  | 100/01-06-060-23W5M/00 | Bigstone |             |                         |                    |                    |                                   |
| 348772                  | 100/10-06-060-23W5M/01 | Bigstone | 316418      | \$ -                    | \$ 467,43          |                    | \$ 5,069,67                       |
| 415111                  | 100/08-07-060-23W5M/02 | Bigstone | 316421      | \$ -                    | \$ 151,13          |                    | \$ 2,093,01                       |
| 421345                  | 100/15-07-060-23W5M/03 | Bigstone |             |                         |                    |                    |                                   |
| 421771                  | 100/03-05-060-23W5M/04 | Bigstone |             |                         |                    |                    |                                   |
| 416395                  | 100/01-29-059-25W5M/05 | Bigstone |             |                         |                    |                    |                                   |
|                         | Linear                 | Bigstone | 319273      | \$ 13,291,51            | \$ 5,237,88        | \$ 5,237,88        | \$ 122,286,00                     |
|                         |                        |          |             | <b>\$ 16,166,59</b>     | <b>\$ 7,095,82</b> | <b>\$ 6,477,26</b> | <b>\$ 129,855,85</b>              |
|                         |                        |          |             |                         | tax                |                    | \$ 90,222,01                      |
|                         |                        |          |             |                         | penalties          |                    | \$ 39,633,84                      |
|                         |                        |          |             |                         |                    |                    | <b>\$ 129,855,85</b>              |
| <b>Disclaimed Wells</b> |                        |          |             |                         |                    |                    |                                   |
| 0420659                 | 1-21-59-23W5           |          | 316422      | \$ 81,23                |                    |                    | \$ 102,67                         |
| 0420660                 | 1-21-60-23W5           |          | 316708      | \$ 1,691,39             |                    |                    | \$ 2,146,47                       |
| 0344656                 | 16-20-60-23W5          |          | 183781      | \$ 1,351,78             |                    |                    | \$ 1,637,61                       |
|                         |                        |          |             | <b>\$ 3,124,40</b>      |                    |                    | <b>\$ 3,886,95</b>                |

Nov. 8th 2018

**From:** Charlie Chapman <cwchap@chapeng.ab.ca>  
**Sent:** Thursday, December 20, 2018 3:44 PM  
**To:** Marilyn Jensen  
**Subject:** Re: Amended proposal

Marilyn: Thank you for responding. The New Year is fine. I wish you a very pleasant holiday season.  
C.W. (Charlie) Chapman, P.Eng.  
President

Chapman Petroleum Engineering Ltd  
700, 1122 - 4th Street SW  
Calgary, Alberta  
T2R 1M1

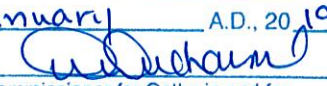
Phone: (403) 266-4141  
Fax: (403) 266-4259

email: [cwchap@chapeng.ab.ca](mailto:cwchap@chapeng.ab.ca)  
<http://www.chapeng.ab.ca>

This is Exhibit " D " referred to in the  
Affidavit of

Marilyn Jensen

Sworn before me this 10<sup>th</sup> day  
of January A.D., 2019

  
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On Dec 20, 2018, at 3:21 PM, Marilyn Jensen <[marilyn.jensen@mdgreenview.ab.ca](mailto:marilyn.jensen@mdgreenview.ab.ca)> wrote:

Good Afternoon Charlie,

Your proposal will be forwarded to the MD's lawyers for advice. I would also like to advise that I will not be able to respond until the New Year.

Marilyn

**From:** Charlie Chapman [<mailto:cwchap@chapeng.ab.ca>]  
**Sent:** Thursday, December 20, 2018 3:10 PM  
**To:** Marilyn Jensen <[marilyn.jensen@mdgreenview.ab.ca](mailto:marilyn.jensen@mdgreenview.ab.ca)>  
**Subject:** Amended proposal

Marilyn: I am re-sending the proposal due to a typo I discovered referring to the wrong county in the body of the letter.

Further to our earlier discussions our correspondence, I am forwarding a proposal on behalf of DEL Canada GP Ltd. (DEL) regarding the Canadian Oil and Gas International Inc. (COGI) property Tax account with the M.D. of Greenview. As you know COGI is in receivership managed by MNP Ltd

DEL is a completely different corporate entity than COGI with a new management team representing about 10,000 investors through a limited partnership structure. Many of the DEL investors were COGI investors who in total lost over \$300 million dollars of their personal money due to the bad management and eventual receivership of COGI. The DEL initiative was contrived in an attempt to recover at least some of the loss, by taking over the viable assets of COGI out of the receivership.

Initially, DEL purchased COGI's debt from the ATB effective October 1, 2017, thus became the secured creditor. The COGI assets were advertised for disposition and a selected package of

wells were bid on by DEL and successfully purchased, some of which are in M.D. of Greenview. Subsequently, DEL was granted a conditional Vesting Order by the courts, but the receiver cannot be discharged until certain conditions are met. These conditions involve a number of Alberta municipalities and counties, yours included. A second condition with the CRA, relating to exemption from tax withholding has been satisfied.

DEL is in a position now that it is willing to front certain payments to your county for COGI for assets that they have purchased, even though they still have no direct control over them. Had DEL not purchased these assets they would likely have been disclaimed along with the wells that were not purchased by anyone.

DEL feels that they have made a contribution to the M.D. of Greenview, through continued operation of a number of wells and facilities, which will be subject to Property Tax into the future. DEL plans to be a good partner with the municipality regarding payment of future property taxes.

DEL's proposal which we request be presented to the Municipal Council is as follows:

1. DEL will pay any outstanding amounts on the 2018 Property Tax for all wells purchased from COGI (\$618.56), plus any penalties accrued on those specific rolls by January 15, 2018. The majority of the 2018 property tax has already been paid by MNP.
2. DEL respectfully requests that the 2018 Property Tax invoices for wells and facilities that have been disclaimed by the receiver be withdrawn.
3. DEL respectfully requests that the past penalties and arrears shown on the 2018 invoices to COGI, including the disclaimed wells, (\$133,742.80) be waived, as they pertain to delinquencies of COGI and were not caused by DEL. Most of the current arrears and/or penalties relate to linear taxes.

We have correspondence from your counsel, Mr. McCabe, who presented his position on this matter. We understand that this is a matter for your Council and Counsel to decide.

The above numbers have been quoted from the spread sheet that I had sent to you earlier, developed from the 2018 invoices from the M.D. of Greenview. We understand there may be accrued penalties on the DEL current assets, which makes the actual amount subject to change, depending on your council resolution. We also understand that the County's allocation of the payment made by MNP around October, 2017, and for the 2018 taxes (\$239,554.98) may not have been allocated as we presented it.

Thank you for your attention to this matter and we look forward to your favourable response.

C.W. (Charlie) Chapman, P.Eng.  
President

Chapman Petroleum Engineering Ltd  
700, 1122 - 4th Street SW  
Calgary, Alberta  
T2R 1M1

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