



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 KNEEHILL COUNTY

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 KNEEHILL COUNTY**

Sworn on the 9<sup>th</sup> day of January, 2019.

I, Robert Michael Morton of Stettler, Alberta, SWEAR AND SAY THAT:

1. I am the Director of Corporate Services for Kneehill County, 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 tax arrears penalties levied by Kneehill County against property owned by Canadian Oil & Gas International Inc. in receivership ("COGI") totalling \$279,983.40, including:

- a. \$264,403.89 attributed to Rolls: 34253631100, 31230931200, 21230541500, 31231031400, 31231510100, 31231520600, 31230940910, and 40001610000; and
  - b. \$15,579.51 attributed to Rolls: 31232220400 and 30242920300 (the “Disclaimed Wells”).
3. On April 10, 2018, Council for Kneehill County passed Motion 108/18 pursuant to section 347(c) of the *Municipal Government Act* to defer all pre-receivership tax arrears and accrued penalties owing by COGI until the earlier of payment of all post-receivership taxes or the disposition of the assessed property.
4. Attached and marked **Exhibit “A”** to this my Affidavit is a copy of the Council Minutes of April 10, 2018 including Motion 108/18.
5. Pursuant to Motion 108/18, all payments made by the Receiver toward COGI’s tax accounts were applied to the post-receivership assessments.
6. Attached and marked **Exhibit “B”** to this my Affidavit are Kneehill County’s summaries of the pre- and post-receivership taxes, arrears, and penalties owing by COGI to Kneehill County. These amounts had to be calculated manually to reflect the payments made in accordance with Motion 108/18, because Kneehill County’s internal financial system automatically applies all payments to the longest standing balance as required by section 343(1) of the *Municipal Government Act*.
7. I have reviewed Kneehill County’s tax records concerning COGI’s property. Based on my review, I believe that as of January 9<sup>th</sup>, 2019 COGI owes Kneehill County a total of \$380,648.51 in outstanding taxes, arrears, and penalties (the “Outstanding Amount”).
8. Attached and marked **Exhibit “C”** to this my Affidavit are copies of the 2018 tax notices Kneehill County issued to COGI in relation to the Outstanding Amount.
9. The tax notices were issued on May 25, 2018, and so do not reflect the accrual of penalties on arrears and the 2018 assessment. Penalties are applied to the arrears on the first of each month, and penalties are applied the current year’s assessment on November 1<sup>st</sup> and December 1<sup>st</sup> of the current year if they are not paid by that time.
10. Kneehill County has added its legal costs in relation to tax roll 30242920300, totalling \$15,469.97 to that roll as tax pursuant to section 553(2) of the *Municipal Government Act*.

11. Attached and marked **Exhibit “D”** to this my Affidavit are copies of the Statements of Account for each of the COGI rolls, issued to the Receiver on December 20, 2018.
12. Kneehill County received a letter from Charles Chapman, dated November 21, 2018 requesting a waiver of all tax arrears penalties owed by COGI to Kneehill County, and stating that if Kneehill County 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.”
13. Attached and marked **Exhibit “E”** to this my Affidavit is a copy of the letter from Charles Chapman dated November 21, 2018.
14. On December 20<sup>th</sup>, 2018, Kneehill County received an email (the “Proposal Email”) from Chapman on behalf of the Purchaser that contained an offer to settle COGI’s outstanding tax accounts with Kneehill County for less than the Outstanding Amount.
15. Attached and marked **Exhibit “F”** to this my Affidavit is a copy of the Proposal Email.
16. Based on my review of Kneehill County’s tax records and the Chapman Affidavit, I believe the Chapman Affidavit contains the following errors on page 25, Schedule A:
  - a. The total amount indicated in the fifth column from the left, entitled “Paid by ATB, Oct 17”, concerning Kneehill County is incorrect. Kneehill County’s records indicate the Receiver has paid a total of \$299,547.07 to date, which was received on April 25<sup>th</sup> and September 28<sup>th</sup>, 2018. These payments were applied to the tax accounts in an order that would create the least amount of penalties on post-receiver taxes going forward;
  - b. The “Arrears (Penalties) in dispute” appear to be based on the 2018 tax notices. The amount owing has increased since the notices were issued, as the Kneehill County charges penalties on the first of each month pursuant to Bylaw 1680; and
  - c. The “Roll Number” indicated for License 0343758 is 21230541500. This is incorrect. The correct roll number is 31230541500.
17. Information concerning the outstanding property taxes owed by a party or on property to Kneehill County is available to prospective purchasers, banks or other lenders on request, in the form of a tax summary or certificate. Kneehill County commonly fulfills such requests in relation to residential properties.

18. I make this Affidavit in support of Kneehill County's response to the Application of DEL Canada GP Ltd.

SWORN before me at Kneehill County  
in the Province of Alberta,  
on the 9<sup>th</sup> day of January, 2019.



A Commissioner for Oaths in and for  
the Province of Alberta

Caroline Siverson  
A Commissioner for Oaths in and  
for the Province of Alberta  
My Commission expires  
October 24, 2019

}



ROBERT MICHAEL MORTON



KNEEHILL COUNTY  
REGULAR COUNCIL MEETING

AGENDA

Tuesday, April 10, 2018  
8:30 a.m.

Kneehill County Council Chambers  
1600- 2<sup>ND</sup> Street NE  
Three Hills, Alberta

1.0 Agenda

- 1.1 Additions to the Agenda
- 1.2 Adoption of the Agenda

2.0 Approval of Minutes

- 2.1 Regular Council Meeting Minutes of March 27, 2018

3.0 Delegations

- 3.1 Accurate Assessment- Troy Birtles @ 10:30 a.m.

4.0 Public Hearings

- 4.1 Bylaw 1757- Land Use Bylaw Amendment - NE 3-34-26 W4 @ 10:00 a.m.

5.0 Municipal Services

- 5.1 **Transportation**
  - 5.1.1 Municipal Services Summary
- 5.2 **Water/Wastewater/Environment**  
No Report
- 5.3 **Planning**
  - 5.3.1 Bylaw 1757-Land Use Bylaw Amendment- NE 3-34-26 W4
- 5.4 **Agricultural Service Board & Parks**
  - 5.4.1 Stampede Farm Family Council Representative
- 5.5 **Protective Services**  
No Report

6.0 Corporate Services

- 6.1 Write-Offs/Doubtful Accounts
- 6.2 Tax Accounts Cancellation and Removal
- 6.3 Collection of Pre & Post Receivership Tax Debt
- 6.4 4<sup>th</sup> Quarter Report 2017
- 6.5 2017 Budget Surplus
- 6.6 Policy #3-16, Organizational Chart for the Municipality

7.0 Business Arising from Previous Minutes

No Report

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

**Robert Michael Morton**

Sworn before me this 9 day  
of January A.D., 20 19

A Commissioner for Oaths in and for  
the Province of Alberta  
Caroline Siverson  
A Commissioner for Oaths in and  
for the Province of Alberta  
My Commission expires  
October 24, 2019

## **8.0 New Business**

- 8.1 Kneehill Wellness Centre AGM
- 8.2 Linden Benevolent Society for Seniors AGM
- 8.3 Village of Acme Waste Water Lagoon
- 8.4 Kneehill Medical Clinic Lease

## **9.0 Disposition of Delegation Business**

## **10.0 Council and Committee Reports**

- 10.1 Community Action Committee
- 10.2 Wildrose Community Futures
- 10.3 Kneehill Emergency Management Meeting

## **11.0 Council Follow-up Action List**

## **12.0 In Camera**

- 12.1

## **13.0 Motions from In Camera**

## **Adjournment**

MINUTES OF THE APRIL 10, 2018 REGULAR MEETING  
OF THE COUNCIL OF KNEEHILL COUNTY AT THE KNEEHILL COUNTY OFFICE,  
1600- 2<sup>ND</sup> STREET NE, THREE HILLS, ALBERTA.

**PRESENT:**

Division No. 1	Faye McGhee, Councillor
Division No. 2	Debbie Penner, Councillor
Division No. 3	Jerry Wittstock, Reeve
Division No. 4	Glen Keiver, Councillor
Division No. 5	Jim Hugo, Councillor
Division No. 6	Wade Christie, Councillor
Division No. 7	Kenneth King, Deputy Reeve

**ADMINISTRATION PRESENT:**

Chief Administrative Officer	Al Hoggan
Director Municipal Services	Laurie Watt
Director Corporate Services	Mike Morton
Communications Assistant	Christine Anderson
Manager of Planning and Development	Barb Hazelton
Recording Secretary	Carolyn Van der Kuil

**CALL TO ORDER**

**Reeve Wittstock in the Chair**

Reeve Wittstock called the meeting to order at 8:30 a.m.

**AGENDA**

**1.0 Agenda**

**1.1 Additions to the Agenda**

**Additions under New Business**

8.4 Medical Clinic Lease Agreement

**Additions under Council and Committee Reports**

10.3 Emergency Management Meeting

**ADOPTION OF  
AGENDA**

**1.2 Adoption of Agenda**

**102/18**

Councillor McGhee moved approval of the agenda as amended.

CARRIED

**MINUTES**

**2.0 Minutes**

**2.1 Regular Council Meeting Minutes of March 27, 2018**

**103/18**

Deputy Reeve King moved approval of the March 27, 2018 Council Meeting minutes as presented.

CARRIED

  
Initials

COUNCIL MINUTES OF APRIL 10, 2018

MUNICIPAL SERV  
TRANSPORTATION

**5.0 Municipal Services**

**5.1 Transportation**

**5.1.1 Municipal Services Summary**

104/18

Councillor Christie moved to receive for information the Municipal Services Summary Report as presented.

CARRIED

ASB

**5.4 Agricultural Service Board**

**5.4.1 Stampede Farm Family Council Representative**

105/18

Councillor Penner moved that the Division 6 Councillor attend the 2018 BMO Calgary Stampede Farm Family Award as the County representative on July 9th, 2018.

CARRIED

CORPORATE SERV

**6.0 Corporate Services**

**6.1 Write-offs/Doubtful Accounts**

106/18

Councillor McGhee moved that Council approves the transfer of \$830,735.20 to Doubtful Accounts for 2017 uncollected taxes, penalties and costs on rolls :

28200631410, 28200641010, 28200710700, 28200740900,  
28201220410, 28201820500, 28210241500, 28210241510,  
28210310800, 28211231100, 28211841500, 28212010200,  
28212010800, 28212231400, 28213431200, 28221341000,  
28221610700, 28222431100, 28222431120, 28222431400,  
28222541000, 28241620600, 29210910700, 29210920600,  
29243131400, 30230631400, 30231141500, 30232241500,  
30242920300, 31231231100, 31243441600, 32232420600,  
32240810200, 32252631410, 33242220400, 40000230000,  
40000370000, 40001030000, 40001620000, 40001640000,  
40001680000, 40001750000.

CARRIED

107/18

**6.2 Tax Accounts Cancellation and Removal**

Deputy Reeve King moved that Council approves the cancellation of outstanding tax arrears in the amount of \$5,888.73 and request to inactivate Roll 33250410100, 40001360000 and 40001520000 pursuant to Section 347 of the Municipal Government Act based on the inability to collect due to corporate bankruptcy.

CARRIED



**108/18**      **6.3 Collection of Pre & Post Receivership Tax Debt**  
Councillor Christie moved to defer, as authorized by section 347(c) of the Municipal Government Act, all pre-receivership tax arrears and accrued penalties owing on Rolls 31243441600, 32240810200, 32252631410, 40001620000, 30242920300, 31230541500, 31230931200, 31230940910, 31231031400, 31231510100, 31231520600, 31232220400, 34253631100, 40001610000 until the earlier of payment of all post-receivership taxes or the disposition of the property that is subject to the tax assessment.

CARRIED

The Chair called for a recess at 9:28 a.m. and called the meeting back to order at 9:39 a.m. with all previously mentioned members present.

**109/18**      **6.4 4<sup>th</sup> Quarter Report 2017**  
Deputy Reeve King moved to receive the January to December 2017 Financial Reports as presented.

CARRIED

The Chair called for a recess at 9:54 a.m. and called the meeting back to order at 10:00 a.m. with all previously mentioned members present.

**PUBLIC HEARINGS**

**4.0 Public Hearings**

**4.1 Bylaw #1757, Land Use Bylaw Amendment: NE 3-34-26 W4 @10:00 a.m.**

**110/18**      Deputy Reeve King moved that the Public Hearing for Bylaw #1757 be opened at 10:00 a.m.

CARRIED

Person(s) who spoke in favour:      No one came forward

Person(s) who spoke in opposition:      No one came forward

Person(s) who spoke in rebuttal:      No one came forward

**111/18**      Councillor McGhee moved that the public hearing for Bylaw #1757 be closed at 10:21 a.m.

CARRIED

The Chair called for a recess at 10:21 a.m. and called the meeting back to order at 10:29 a.m. with all previously mentioned members present.

Troy Birtles, Kris Meadows and Sean Barrettt from Accurate Assessment were present when the meeting reconvened.

**DELEGATIONS**

**3.0 Delegations**

**3.1 Accurate Assessment – Troy Birtles @ 10:30am**

Troy Birtles, Kris Meadows and Sean Barrett from Accurate Assessment presented to Council, Kneehill County's assessment highlights.

Troy Birtles, Kris Meadows and Sean Barrett presentation ended at 11:00 a.m.

**MUNICIPAL SERV  
PLANNING**

**5.0 Municipal Services Cont'd**

**5.3 Planning**

**5.3.1 Bylaw 1757 – Land Use Bylaw Amendment: NE 3-34-26 W4**

112/18

Deputy Reeve King moved that Council give second reading to Bylaw 1757, that being a bylaw to amend Land Use Bylaw 1718 by re-designating the relevant 23+ acres of NE 3-34-26 W4 from Agricultural District to Agriculture Business District.

CARRIED

113/18

Councillor Keiver moved that Council give third reading to Bylaw 1757.

CARRIED

Barb Hazelton, Troy Birtles, Kris Meadows and Sean Barrett left the meeting at 11:04 a.m.

**CORPORATE SERV**

**6.0 Corporate Services Cont'd**

**6.5 2017 Budget Surplus**

114/18

Councillor McGhee moved to transfer 2017 Budget Surplus funds to the following reserves: \$1,000,000 to Environmental Reserve and \$2,250,000.00 to the Hamlet Infrastructure Reserves.

CARRIED

115/18

**6.6 Policy #3-16, Organizational Chart for the Municipality**

Councillor Penner moved to accept the Organizational Chart as presented.

CARRIED

**NEW BUSINESS**

**8.0 New Business**

**8.1 Kneehill Wellness Centre AGM**

116/18

Councillor McGhee moved to authorize the Reeve and Councillor Christie or an alternate to attend the Kneehill Wellness Centre Annual General Meeting being held in Torrington on Saturday, April 21, 2018 at the Ron Gorr Arena from 2:00 p.m. to 4:00 p.m.

CARRIED

COUNCIL MINUTES OF APRIL 10, 2018

**8.2 Linden Benevolent Society for Seniors AGM**

117/18 Councillor Christie moved to authorize the attendance of the Reeve to attend the Linden Benevolent Society for Seniors Annual General Meeting being held in Linden on Tuesday, April 24th, 2018 at the Linden Lodge at 7:00 p.m.

CARRIED

**8.3 Village of Acme Waste Water Lagoon**

118/18 Deputy Reeve King moved that until such time as Kneehill County and the Village of Acme complete an agreement for Kneehill County access to the Village of Acme sewage lagoon, for current and future Kneehill County commercial developments in an area that can be adequately serviced by the Village of Acme sewage lagoon, that the annual Urban Sustainability Grant payment be suspended.

CARRIED

119/18 Deputy Reeve King moved to direct administration to create and send a letter to the Village of Acme informing the Village of Acme of Kneehill County Council's decision.

CARRIED

COUNCIL REPORTS

**10.0 Council and Committee Reports**

**10.1 Community Action Committee-** Unapproved minutes from the Community Advisory Committee Meeting were provided from the January 18, 2018 meeting.

**10.2 Wildrose Community Futures** – Minutes were provided from the March 1, 2018 meeting.

**10.3 Emergency Management Meeting-** A verbal report was provided by Reeve Wittstock on the meeting that has held on April 9, 2018.

120/18 Councillor Penner moved that Council receive the Council and Committee reports as presented.

CARRIED

COUNCIL ACT LIST

**11.0 Council Follow-Up Action List**

121/18 Councillor McGhee moved that Council receive the April 10, 2018 Council Follow-Up Action List as presented for information.

CARRIED

COUNCIL MINUTES OF APRIL 10, 2018

IN-CAMERA

**12.0 In-Camera**

122/18

Councillor McGhee moved that Council go into closed session to discuss Land matters pursuant to sections 24 of the Freedom of Information and Protection of Privacy Act at 11:30 a.m.

CARRIED

123/18

Councillor Christie moved that Council return to open meeting at 12:02 p.m.

CARRIED

12:02 p.m. – meeting recessed to allow return of public.

12:02 p.m. - meeting resumed.

NEW BUSINESS

**8.0 New Business**

124/18

**8.4 Kneehill Medical Clinic Lease Agreement**

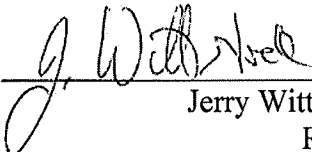
Councillor McGhee moved that November 1, 2018 to April 30, 2019 the Kneehill Medical Clinic will pay 100% of the rent as per the Lease Agreement.

CARRIED

ADJOURNMENT

**Adjournment**

The meeting adjourned at 12:05 p.m.

  
Jerry Wittstock  
Reeve

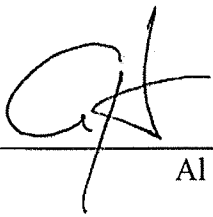
  
Al Hoggan  
CAO

EXHIBIT B

Pre-receivership Tax Balance to Oct 26, 2015 and Penalties

Roll #	2015 levy	Levy Pro-rated Jan 1 - Oct 27/15	Balance to Dec 31/15	Balance to Dec 31/16	Balance to Dec 31/17	Balance to November 1/18	Balance to Dec 31/18	Current Balance as of January 7, 2019
30242920300	\$ 304.48	\$ 249.42	\$ 259.50	\$ 329.11	\$ 417.39	\$ 518.97	\$ 529.35	\$ 539.94
31230541500	\$ 1,708.83	\$ 1,399.84	\$ 1,456.39	\$ 1,847.05	\$ 2,342.51	\$ 2,912.62	\$ 2,970.87	\$ 3,030.29
31230931200	\$ 1,687.62	\$ 1,382.46	\$ 1,438.31	\$ 1,824.13	\$ 2,313.44	\$ 2,876.47	\$ 2,934.00	\$ 2,992.68
31230940910	\$ 25,885.96	\$ 21,205.21	\$ 22,061.90	\$ 27,979.83	\$ 35,485.18	\$ 44,121.37	\$ 45,003.79	\$ 45,903.87
31231031400	\$ 1,579.77	\$ 1,294.11	\$ 1,346.40	\$ 1,707.55	\$ 2,165.59	\$ 2,692.64	\$ 2,746.49	\$ 2,801.42
31231510100	\$ 3,727.94	\$ 3,053.85	\$ 3,177.22	\$ 4,029.49	\$ 5,110.36	\$ 6,354.09	\$ 6,481.18	\$ 6,610.80
31231520600	\$ 4,181.81	\$ 3,425.65	\$ 3,564.04	\$ 4,520.07	\$ 5,732.54	\$ 7,127.69	\$ 7,270.25	\$ 7,415.65
31232220400	\$ 2,409.66	\$ 1,973.94	\$ 2,053.69	\$ 2,604.57	\$ 3,303.23	\$ 4,107.15	\$ 4,189.29	\$ 4,273.08
34253631100	\$ 3,787.00	\$ 3,102.23	\$ 3,227.56	\$ 4,093.32	\$ 5,191.32	\$ 6,454.76	\$ 6,583.85	\$ 6,715.53
40001610000	\$ 131,956.47	\$ 99,735.50	\$ 103,764.81	\$ 131,598.87	\$ 166,899.19	\$ 207,518.17	\$ 211,668.53	\$ 215,901.90
	\$ 177,229.54	\$ 145,182.55	\$ 142,349.82	\$ 180,533.99	\$ 228,960.76	\$ 284,683.93	\$ 290,377.61	\$ 296,185.16

Post-Receivership Tax Balances from October 26, 2015 and penalties

Roll #	Post-receiver Balance Owing	2018 Levy	Current Balance as of January 7, 2019
30242920300		\$ -	\$ -
31230541500	\$ 0.00	\$ 1,622.76	\$ 1,722.09
31230931200	\$ (0.00)	\$ 1,560.88	\$ 1,656.42
31230940910	\$ (0.00)	\$ 28,134.74	\$ 29,856.81
31231031400	\$ (0.00)	\$ 1,525.30	\$ 1,618.66
31231510100	\$ (0.00)	\$ 3,461.34	\$ 3,673.20
31231520600	\$ (0.00)	\$ 3,188.10	\$ 3,383.23
31232220400	\$ (0.00)	\$ 1,775.92	\$ 1,884.62
34253631100	\$ 0.00	\$ 3,645.83	\$ 3,868.99
40001610000	\$ 7,031.48	\$ 28,048.32	\$ 36,799.34
	\$ 7,031.47	\$ 72,963.19	\$ 84,463.35

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

**Robert Michael Morton**

Sworn before me this 9 day

of January A.D., 20 19

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

Caroline Siverson  
A Commissioner for Oaths in and for the Province of Alberta  
My Commission expires  
October 24, 2019



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

2018

**TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$2,002.17	\$1,622.76

ROLL NUMBER
31230541500

AMOUNT DUE PLEASE PAY
\$3,624.93
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

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

**Robert Michael Morton**

Sworn before me this 9 day of January A.D., 2019

A Commissioner for Oaths in and for the Province of Alberta  
 Caroline Siverson  
 A Commissioner for Oaths in and for the Province of Alberta  
 My Commission expires October 24, 2019

**Registered Owners:**  
**CANADIAN OIL AND GAS INTERNATI**

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration  
 Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
31230541500	0.00 Feet	NE	5	31	23 W4			

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment	86,930	DIP Industrial Lands	7,360
Non-Residential	20,730	DIP Industrial Bldgs/Structur	13,350
	0	DIP Industrial M & E	83,790
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>107,660</b>	<b>TOTAL ASSESSMENT</b>	<b>104,500</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$3.57
KHC Senior Requisition	.000019033	\$1.98
Education Requisition	.003823419	\$79.18
Municipal Levy - Industrial	.014018000	\$1,464.88
Water Service Area Levy	.000700000	\$73.15
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$1,622.76</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$2,002.17</b>
<b>AMOUNT NOW DUE</b>		<b>\$3,624.93</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

**TAX INSTALLMENT PAYMENT PROGRAM**

TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$135.23





1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$1,977.32	\$1,560.88

ROLL NUMBER
31230931200

AMOUNT DUE PLEASE PAY
\$3,538.20
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:**  
 CANADIAN OIL AND GAS INTERNATI

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
31230931200	0.00 Feet	NW	9	31	23	W4		

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment	86,440	DIP Industrial Bldgs/Structur	17,770
Non-Residential	17,700	DIP Industrial M & E	83,300
	0		0
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>104,140</b>	<b>TOTAL ASSESSMENT</b>	<b>101,070</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$3.46
KHC Senior Requisition	.000019033	\$1.93
Education Requisition	.003823419	\$67.94
Municipal Levy - Industrial	.014018000	\$1,416.80
Water Service Area Levy	.000700000	\$70.75
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$1,560.88</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$1,977.32</b>
<b>AMOUNT NOW DUE</b>		<b>\$3,538.20</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$130.07



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$30,329.54	\$28,134.74

ROLL NUMBER
31230940910

AMOUNT DUE PLEASE PAY
\$58,464.28
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:**  
**CANADIAN OIL AND GAS INTERNATI**

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
31230940910	0.00 Feet	NE	9	31	23	W4		

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment	1,544,760	DIP Industrial Lands	7,700
Non-Residential	304,780	DIP Industrial Bldgs/Structur	300,870
	0	DIP Industrial M & E	1,516,260
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>1,849,540</b>	<b>TOTAL ASSESSMENT</b>	<b>1,824,830</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$62.36
KHC Senior Requisition	.000019033	\$34.74
Education Requisition	.003823419	\$1,179.79
Municipal Levy - Industrial	.014018000	\$25,580.47
Water Service Area Levy	.000700000	\$1,277.38
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$28,134.74</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$30,329.54</b>
<b>AMOUNT NOW DUE</b>		<b>\$58,464.28</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$2,344.56





1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

**2018**  
**TAXATION NOTICE**  
**AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$1,850.95	\$1,525.30

ROLL NUMBER
31231031400

AMOUNT DUE PLEASE PAY
\$3,376.25
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:**  
**CANADIAN OIL AND GAS INTERNATI**

**2018**  
**TAXATION NOTICE**  
**AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
31231031400	0.00 Feet	NW	10	31	23 W4			

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment	87,160	DIP Industrial Bldgs/Structur	15,150
Non-Residential	14,910	DIP Industrial M & E	84,190
	0		0
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>102,070</b>	<b>TOTAL ASSESSMENT</b>	<b>99,340</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$3.40
KHC Senior Requisition	.000019033	\$1.89
Education Requisition	.003823419	\$57.92
Municipal Levy - Industrial	.014018000	\$1,392.55
Water Service Area Levy	.000700000	\$69.54
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$1,525.30</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$1,850.95</b>
<b>AMOUNT NOW DUE</b>		<b>\$3,376.25</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$127.10



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$4,367.87	\$3,461.34

ROLL NUMBER
31231510100

AMOUNT DUE PLEASE PAY
\$7,829.21
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:**  
**CANADIAN OIL AND GAS INTERNATI**

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
31231510100	0.00 Feet	SE	15	31	23	W4		

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment	208,800	DIP Industrial Bldgs/Structur	25,810
Non-Residential	25,720	DIP Industrial M & E	201,840
	0		0
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>234,520</b>	<b>TOTAL ASSESSMENT</b>	<b>227,650</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$7.78
KHC Senior Requisition	.000019033	\$4.33
Education Requisition	.003823419	\$98.68
Municipal Levy - Industrial	.014018000	\$3,191.19
Water Service Area Levy	.000700000	\$159.36
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$3,461.34</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$4,367.87</b>
<b>AMOUNT NOW DUE</b>		<b>\$7,829.21</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$288.44



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

2018  
**TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$4,899.67	\$3,188.10

ROLL NUMBER
31231520600

AMOUNT DUE PLEASE PAY
<b>\$8,087.77</b>
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4**

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:  
 CANADIAN OIL AND GAS INTERNATI**

2018  
**TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
31231520600	0.00 Feet	SW	15	31	23	W4		

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment Non-Residential	176,570	DIP Industrial Lands	2,900
	33,010	DIP Industrial Bldgs/Structur	30,220
	0	DIP Industrial M & E	174,140
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>209,580</b>	<b>TOTAL ASSESSMENT</b>	<b>207,260</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$7.08
KHC Senior Requisition	.000019033	\$3.95
Education Requisition	.003823419	\$126.63
Municipal Levy - Industrial	.014018000	\$2,905.36
Water Service Area Levy	.000700000	\$145.08
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$3,188.10</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$4,899.67</b>
<b>AMOUNT NOW DUE</b>		<b>\$8,087.77</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$265.67



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$4,437.07	\$3,645.83

ROLL NUMBER
34253631100

AMOUNT DUE PLEASE PAY
\$8,082.90
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:**  
**CANADIAN OIL AND GAS INTERNATI**

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 25, 2018
NOTICE OF ASSESSMENT	Jun 2, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 1, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
34253631100	0.00 Feet	NW	36	34	25 W4			

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Machinery & Equipment Non-Residential	218,680	DIP Industrial Lands	6,330
	26,620	DIP Industrial Bldgs/Structur	20,340
	0	DIP Industrial M & E	209,860
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>245,300</b>	<b>TOTAL ASSESSMENT</b>	<b>236,530</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$8.09
KHC Senior Requisition	.000019033	\$4.50
Education Requisition	.003823419	\$101.97
Municipal Levy - Industrial	.014018000	\$3,315.68
Trochu Special Recreation Levy	.000211490	\$50.02
Water Service Area Levy	.000700000	\$165.57
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$3,645.83</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$4,437.07</b>
<b>AMOUNT NOW DUE</b>		<b>\$8,082.90</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$303.81



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0  
 PH: 403-443-5541 Fax: 403-443-5115

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

ARREARS OR CREDIT/ADJUSTMENTS	CURRENT TAXES
\$218,830.09	\$28,048.32

ROLL NUMBER
40001610000

AMOUNT DUE PLEASE PAY
<b>\$246,878.41</b>
AMOUNT PAID

**CANADIAN OIL AND GAS INTERNATI**  
 c/o MNP Ltd., ATTN: JULIE KENNEDY  
 #1500, 640 - 5 AVENUE SW  
 CALGARY AB T2P 3G4

**DUE ON OR BEFORE OCTOBER 31, 2018**

If unpaid 2% penalties are applied November 1st and each month thereafter

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT. THANK YOU

**Registered Owners:**  
**CANADIAN OIL AND GAS INTERNATI**

**2018  
 TAXATION NOTICE  
 AND PROPERTY ASSESSMENT**

MAILING DATE	May 31, 2018
NOTICE OF ASSESSMENT	Jun 8, 2018
ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	Aug 7, 2018

A copy of this notice has been sent to your mortgage co.:

Mortgage Number

School Declaration

Undeclared - Never asked to

ROLL NUMBER	PARCEL SIZE	QTR	SEC	TWP	RGE	PLAN	BLOCK	LOT
40001610000	0.00 Feet					W4		

CIVIC ADDRESS

PREVIOUS ASSESSMENT		CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Pipelines	3,433,770	Pipelines	1,508,410
	0		0
	0		0
	0		0
	0		0
<b>TOTAL ASSESSMENT</b>	<b>3,433,770</b>	<b>TOTAL ASSESSMENT</b>	<b>1,508,410</b>

MUNICIPAL AND OTHER TAXES	TAX RATE	TAX AMOUNT
DIP Requisition	.000034178	\$51.55
KHC Senior Requisition	.000019033	\$28.71
Education Requisition	.003823419	\$5,767.28
Municipal Levy - Non-res	.014018000	\$21,144.89
Water Service Area Levy	.000700000	\$1,055.89
Exp.		
<b>TOTAL 2018 PAYABLE</b>		<b>\$28,048.32</b>
<b>BALANCE CARRIED FORWARD</b>		<b>\$218,830.09</b>
<b>AMOUNT NOW DUE</b>		<b>\$246,878.41</b>



1600, 2nd Street NE  
 Box 400  
 Three Hills Alberta T0M 2A0

TAX INSTALLMENT PAYMENT PROGRAM	
TAX INSTALLMENT PAYMENT BEGINNING JUNE 30	\$0.00
BY JOINING THE PAYMENT PROGRAM YOUR PAYMENT COULD BE AS LOW AS:	\$2,337.36

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: 31230541500

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:

Legal Description: NE 5 31 23 4  
 15

District(s):

Linc #:

Zone: 10-A

## ACCOUNT BALANCE

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$1,622.76	\$551.98	\$2,174.74
2017	\$1,674.14	\$139.29	\$1,813.43
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$1,622.76	\$0.00	\$551.98	\$0.00	\$0.00	\$0.00	\$2,174.74
2017	\$1,674.14	\$0.00	\$880.77	\$0.00	(\$741.48)	\$0.00	\$1,813.43
2016	\$1,656.73	\$0.00	\$543.82	\$0.00	(\$2,200.55)	\$0.00	\$0.00
2015	\$1,708.83	\$0.00	\$69.04	\$0.00	(\$1,777.87)	\$0.00	\$0.00
2014 and prior	\$14,286.00	\$0.00	\$60.74	(\$2,079.05)	(\$12,267.69)	\$0.00	\$0.00
							\$3,988.17

## TRANSACTIONS

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$121,700	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$1,708.83	\$1,708.83
Oct 31/2015	Penalty	\$34.18	\$1,743.01
Nov 06/2015	Arrears Letter Printed	\$0.00	\$1,743.01
Dec 01/2015	Penalty	\$34.86	\$1,777.87
Jan 01/2016	Penalty	\$35.56	\$1,813.43
Feb 01/2016	Penalty	\$36.27	\$1,849.70
Feb 16/2016	Arrears Letter Printed	\$0.00	\$1,849.70
Feb 26/2016	Assessment \$117,530	\$0.00	\$1,849.70
Mar 01/2016	Penalty	\$36.99	\$1,886.69

Apr 01/2016	Penalty	\$37.73	\$1,924.42
May 03/2016	Penalty	\$38.49	\$1,962.91
May 20/2016	Annual Levy 2016	\$1,656.73	\$3,619.64
Jun 02/2016	Penalty	\$39.26	\$3,658.90
Jul 04/2016	Penalty	\$40.04	\$3,698.94
Aug 02/2016	Penalty	\$40.84	\$3,739.78
Sep 01/2016	Penalty	\$41.66	\$3,781.44
Oct 04/2016	Penalty	\$42.49	\$3,823.93
Nov 01/2016	Penalty	\$76.48	\$3,900.41
Dec 01/2016	Penalty	\$78.01	\$3,978.42
Jan 04/2017	Penalty	\$79.57	\$4,057.99
Feb 02/2017	Penalty	\$81.16	\$4,139.15
Feb 13/2017	Arrears Letter Printed	\$0.00	\$4,139.15
Feb 14/2017	Arrears Letter Printed	\$0.00	\$4,139.15
Feb 28/2017	Assessment \$107,660	\$0.00	\$4,139.15
Mar 01/2017	Penalty	\$82.78	\$4,221.93
Apr 04/2017	Penalty	\$84.44	\$4,306.37
May 02/2017	Penalty	\$86.13	\$4,392.50
May 19/2017	Annual Levy 2017	\$1,674.14	\$6,066.64
Jun 01/2017	Penalty	\$87.85	\$6,154.49
Jul 05/2017	Penalty	\$89.61	\$6,244.10
Aug 02/2017	Penalty	\$91.40	\$6,335.50
Sep 05/2017	Penalty	\$93.23	\$6,428.73
Sep 28/2017	Cash Receipt	(\$4,719.90)	\$1,708.83
Oct 03/2017	Penalty	\$34.18	\$1,743.01
Nov 01/2017	Penalty	\$34.86	\$1,777.87
Nov 10/2017	Arrears Letter Printed	\$0.00	\$1,777.87
Dec 01/2017	Penalty	\$35.56	\$1,813.43
Jan 03/2018	Penalty	\$36.27	\$1,849.70
Feb 02/2018	Penalty	\$36.99	\$1,886.69
Feb 12/2018	Arrears Letter Printed	\$0.00	\$1,886.69
Feb 28/2018	Assessment \$104,500	\$0.00	\$1,886.69
Feb 28/2018	Assessment \$104,500	\$0.00	\$1,886.69
Mar 02/2018	Penalty	\$37.73	\$1,924.42
Apr 03/2018	Penalty	\$38.49	\$1,962.91
May 01/2018	Penalty	\$39.26	\$2,002.17
May 25/2018	Annual Levy 2018	\$1,622.76	\$3,624.93
Jun 04/2018	Penalty	\$40.04	\$3,664.97
Jul 03/2018	Penalty	\$40.84	\$3,705.81
Aug 01/2018	Penalty	\$41.66	\$3,747.47
Sep 01/2018	Penalty	\$42.49	\$3,789.96
Oct 02/2018	Penalty	\$43.34	\$3,833.30
Nov 01/2018	Penalty	\$76.67	\$3,909.97
Nov 20/2018	Arrears Letter Printed	\$0.00	\$3,909.97
Dec 03/2018	Penalty	\$78.20	\$3,988.17
<b>Total Outstanding December 20, 2018</b>			<b>\$3,988.17</b>

## STATEMENT OF ACCOUNT

**Kneehill County**  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

**Date Issued:** December 20, 2018

**Issued To:** CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY, #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

**Roll #:** 31230541500

**Owners:**  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

**Property Address:**

This is Exhibit " D " referred to in the  
 Affidavit of  
**Robert Michael Morton**

**Legal Description:** NE 5 31 23 4  
 15


Sworn before me this 9 day

**District(s):**

of Januca A.D., 20 19

**Linc #:**

**Zone:** 10-A

  
 A Commissioner for Oaths in and for  
 the Province of Alberta

Caroline Siverson  
 A Commissioner for Oaths in and  
 for the Province of Alberta  
 My Commission expires  
 October 24, 2019

**ACCOUNT BALANCE**

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$1,622.76	\$551.98	\$2,174.74
2017	\$1,674.14	\$139.29	\$1,813.43
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

**TRANSACTION SUMMARY**

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$1,622.76	\$0.00	\$551.98	\$0.00	\$0.00	\$0.00	\$2,174.74
2017	\$1,674.14	\$0.00	\$880.77	\$0.00	(\$741.48)	\$0.00	\$1,813.43
2016	\$1,656.73	\$0.00	\$543.82	\$0.00	(\$2,200.55)	\$0.00	\$0.00
2015	\$1,708.83	\$0.00	\$69.04	\$0.00	(\$1,777.87)	\$0.00	\$0.00
2014 and prior	\$14,286.00	\$0.00	\$60.74	(\$2,079.05)	(\$12,267.69)	\$0.00	\$0.00
							\$3,988.17

**TRANSACTIONS**

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$121,700	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$1,708.83	\$1,708.83
Oct 31/2015	Penalty	\$34.18	\$1,743.01
Nov 06/2015	Arrears Letter Printed	\$0.00	\$1,743.01
Dec 01/2015	Penalty	\$34.86	\$1,777.87
Jan 01/2016	Penalty	\$35.56	\$1,813.43
Feb 01/2016	Penalty	\$36.27	\$1,849.70
Feb 16/2016	Arrears Letter Printed	\$0.00	\$1,849.70
Feb 26/2016	Assessment \$117,530	\$0.00	\$1,849.70
Mar 01/2016	Penalty	\$36.99	\$1,886.69



Apr 01/2016	Penalty	\$37.73	\$1,924.42
May 03/2016	Penalty	\$38.49	\$1,962.91
May 20/2016	Annual Levy 2016	\$1,656.73	\$3,619.64
Jun 02/2016	Penalty	\$39.26	\$3,658.90
Jul 04/2016	Penalty	\$40.04	\$3,698.94
Aug 02/2016	Penalty	\$40.84	\$3,739.78
Sep 01/2016	Penalty	\$41.66	\$3,781.44
Oct 04/2016	Penalty	\$42.49	\$3,823.93
Nov 01/2016	Penalty	\$76.48	\$3,900.41
Dec 01/2016	Penalty	\$78.01	\$3,978.42
Jan 04/2017	Penalty	\$79.57	\$4,057.99
Feb 02/2017	Penalty	\$81.16	\$4,139.15
Feb 13/2017	Arrears Letter Printed	\$0.00	\$4,139.15
Feb 14/2017	Arrears Letter Printed	\$0.00	\$4,139.15
Feb 28/2017	Assessment \$107,660	\$0.00	\$4,139.15
Mar 01/2017	Penalty	\$82.78	\$4,221.93
Apr 04/2017	Penalty	\$84.44	\$4,306.37
May 02/2017	Penalty	\$86.13	\$4,392.50
May 19/2017	Annual Levy 2017	\$1,674.14	\$6,066.64
Jun 01/2017	Penalty	\$87.85	\$6,154.49
Jul 05/2017	Penalty	\$89.61	\$6,244.10
Aug 02/2017	Penalty	\$91.40	\$6,335.50
Sep 05/2017	Penalty	\$93.23	\$6,428.73
Sep 28/2017	Cash Receipt	(\$4,719.90)	\$1,708.83
Oct 03/2017	Penalty	\$34.18	\$1,743.01
Nov 01/2017	Penalty	\$34.86	\$1,777.87
Nov 10/2017	Arrears Letter Printed	\$0.00	\$1,777.87
Dec 01/2017	Penalty	\$35.56	\$1,813.43
Jan 03/2018	Penalty	\$36.27	\$1,849.70
Feb 02/2018	Penalty	\$36.99	\$1,886.69
Feb 12/2018	Arrears Letter Printed	\$0.00	\$1,886.69
Feb 28/2018	Assessment \$104,500	\$0.00	\$1,886.69
Feb 28/2018	Assessment \$104,500	\$0.00	\$1,886.69
Mar 02/2018	Penalty	\$37.73	\$1,924.42
Apr 03/2018	Penalty	\$38.49	\$1,962.91
May 01/2018	Penalty	\$39.26	\$2,002.17
May 25/2018	Annual Levy 2018	\$1,622.76	\$3,624.93
Jun 04/2018	Penalty	\$40.04	\$3,664.97
Jul 03/2018	Penalty	\$40.84	\$3,705.81
Aug 01/2018	Penalty	\$41.66	\$3,747.47
Sep 01/2018	Penalty	\$42.49	\$3,789.96
Oct 02/2018	Penalty	\$43.34	\$3,833.30
Nov 01/2018	Penalty	\$76.67	\$3,909.97
Nov 20/2018	Arrears Letter Printed	\$0.00	\$3,909.97
Dec 03/2018	Penalty	\$78.20	\$3,988.17
<b>Total Outstanding December 20, 2018</b>			<b>\$3,988.17</b>

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: **31230940910**

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:

Legal Description: NE 9 31 23 4  
 9

District(s):

Linc #:

Zone: 10-A

## ACCOUNT BALANCE

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$28,134.74	\$8,505.36	\$36,640.10
2017	\$25,885.96	\$1,584.43	\$27,470.39
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$28,134.74	\$0.00	\$8,505.36	\$0.00	\$0.00	\$0.00	\$36,640.10
2017	\$28,544.15	\$0.00	\$13,386.10	\$0.00	(\$14,459.86)	\$0.00	\$27,470.39
2016	\$25,313.98	\$0.00	\$8,246.92	\$0.00	(\$33,560.90)	\$0.00	\$0.00
2015	\$25,885.96	\$0.00	\$1,045.79	\$0.00	(\$26,931.75)	\$0.00	\$0.00
2014 and prior	\$146,257.13	\$0.00	\$521.69	\$66,999.82	(\$213,778.64)	\$0.00	\$0.00
							\$64,110.49

## TRANSACTIONS

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$1,838,550	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$25,885.96	\$25,885.96
Oct 31/2015	Penalty	\$517.72	\$26,403.68
Nov 06/2015	Arrears Letter Printed	\$0.00	\$26,403.68
Dec 01/2015	Penalty	\$528.07	\$26,931.75
Jan 01/2016	Penalty	\$538.64	\$27,470.39
Feb 01/2016	Penalty	\$549.41	\$28,019.80
Feb 16/2016	Arrears Letter Printed	\$0.00	\$28,019.80
Feb 26/2016	Assessment \$1,791,430	\$0.00	\$28,019.80
Mar 01/2016	Penalty	\$560.40	\$28,580.20

Apr 01/2016	Penalty	\$571.60	\$29,151.80
May 03/2016	Penalty	\$583.04	\$29,734.84
May 20/2016	Annual Levy 2016	\$25,313.98	\$55,048.82
Jun 02/2016	Penalty	\$594.70	\$55,643.52
Jul 04/2016	Penalty	\$606.59	\$56,250.11
Aug 02/2016	Penalty	\$618.72	\$56,868.83
Sep 01/2016	Penalty	\$631.10	\$57,499.93
Oct 04/2016	Penalty	\$643.72	\$58,143.65
Oct 28/2016	Tax Certificate	\$0.00	\$58,143.65
Nov 01/2016	Penalty	\$1,162.87	\$59,306.52
Dec 01/2016	Penalty	\$1,186.13	\$60,492.65
Jan 04/2017	Penalty	\$1,209.85	\$61,702.50
Feb 02/2017	Penalty	\$1,234.05	\$62,936.55
Feb 13/2017	Arrears Letter Printed	\$0.00	\$62,936.55
Feb 14/2017	Arrears Letter Printed	\$0.00	\$62,936.55
Feb 28/2017	Assessment \$1,849,540	\$0.00	\$62,936.55
Mar 01/2017	Penalty	\$1,258.73	\$64,195.28
Apr 04/2017	Penalty	\$1,283.91	\$65,479.19
May 02/2017	Penalty	\$1,309.58	\$66,788.77
May 19/2017	Annual Levy 2017	\$28,544.15	\$95,332.92
Jun 01/2017	Penalty	\$1,335.78	\$96,668.70
Jul 05/2017	Penalty	\$1,362.49	\$98,031.19
Aug 02/2017	Penalty	\$1,389.74	\$99,420.93
Sep 05/2017	Penalty	\$1,417.54	\$100,838.47
Sep 28/2017	Cash Receipt	(\$74,952.51)	\$25,885.96
Oct 03/2017	Penalty	\$517.72	\$26,403.68
Nov 01/2017	Penalty	\$528.07	\$26,931.75
Nov 10/2017	Arrears Letter Printed	\$0.00	\$26,931.75
Dec 01/2017	Penalty	\$538.64	\$27,470.39
Jan 03/2018	Penalty	\$549.41	\$28,019.80
Feb 02/2018	Penalty	\$560.40	\$28,580.20
Feb 12/2018	Arrears Letter Printed	\$0.00	\$28,580.20
Feb 28/2018	Assessment \$1,824,830	\$0.00	\$28,580.20
Feb 28/2018	Assessment \$1,824,830	\$0.00	\$28,580.20
Mar 02/2018	Penalty	\$571.60	\$29,151.80
Apr 03/2018	Penalty	\$583.04	\$29,734.84
May 01/2018	Penalty	\$594.70	\$30,329.54
May 25/2018	Annual Levy 2018	\$28,134.74	\$58,464.28
Jun 04/2018	Penalty	\$606.59	\$59,070.87
Jul 03/2018	Penalty	\$618.72	\$59,689.59
Aug 01/2018	Penalty	\$631.10	\$60,320.69
Sep 01/2018	Penalty	\$643.72	\$60,964.41
Oct 02/2018	Penalty	\$656.59	\$61,621.00
Nov 01/2018	Penalty	\$1,232.42	\$62,853.42
Nov 20/2018	Arrears Letter Printed	\$0.00	\$62,853.42
Dec 03/2018	Penalty	\$1,257.07	\$64,110.49
<b>Total Outstanding December 20, 2018</b>			<b>\$64,110.49</b>

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: 31231031400

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:

Legal Description: NW 10 31 23 4  
 14

District(s):

Linc #:

Zone: 10-A

## ACCOUNT BALANCE

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$1,525.30	\$511.31	\$2,036.61
2017	\$1,567.20	\$109.27	\$1,676.47
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$1,525.30	\$0.00	\$511.31	\$0.00	\$0.00	\$0.00	\$2,036.61
2017	\$1,567.20	\$0.00	\$811.54	\$0.00	(\$702.27)	\$0.00	\$1,676.47
2016	\$1,518.28	\$0.00	\$502.20	\$0.00	(\$2,020.48)	\$0.00	\$0.00
2015	\$1,579.77	\$0.00	\$63.83	\$0.00	(\$1,643.60)	\$0.00	\$0.00
2014 and prior	\$11,166.32	\$0.00	\$29.75	(\$1,517.36)	(\$9,678.71)	\$0.00	\$0.00
							<b>\$3,713.08</b>

## TRANSACTIONS

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$113,260	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$1,579.77	\$1,579.77
Oct 31/2015	Penalty	\$31.60	\$1,611.37
Nov 06/2015	Arrears Letter Printed	\$0.00	\$1,611.37
Dec 01/2015	Penalty	\$32.23	\$1,643.60
Jan 01/2016	Penalty	\$32.87	\$1,676.47
Feb 01/2016	Penalty	\$33.53	\$1,710.00
Feb 16/2016	Arrears Letter Printed	\$0.00	\$1,710.00
Feb 26/2016	Assessment \$108,430	\$0.00	\$1,710.00
Mar 01/2016	Penalty	\$34.20	\$1,744.20

Apr 01/2016	Penalty	\$34.88	\$1,779.08
May 03/2016	Penalty	\$35.58	\$1,814.66
May 20/2016	Annual Levy 2016	\$1,518.28	\$3,332.94
Jun 02/2016	Penalty	\$36.29	\$3,369.23
Jul 04/2016	Penalty	\$37.02	\$3,406.25
Aug 02/2016	Penalty	\$37.76	\$3,444.01
Sep 01/2016	Penalty	\$38.51	\$3,482.52
Oct 04/2016	Penalty	\$39.28	\$3,521.80
Oct 28/2016	Tax Certificate	\$0.00	\$3,521.80
Nov 01/2016	Penalty	\$70.44	\$3,592.24
Dec 01/2016	Penalty	\$71.84	\$3,664.08
Jan 04/2017	Penalty	\$73.28	\$3,737.36
Feb 02/2017	Penalty	\$74.75	\$3,812.11
Feb 13/2017	Arrears Letter Printed	\$0.00	\$3,812.11
Feb 14/2017	Arrears Letter Printed	\$0.00	\$3,812.11
Feb 28/2017	Assessment \$102,070	\$0.00	\$3,812.11
Mar 01/2017	Penalty	\$76.24	\$3,888.35
Apr 04/2017	Penalty	\$77.77	\$3,966.12
May 02/2017	Penalty	\$79.32	\$4,045.44
May 19/2017	Annual Levy 2017	\$1,567.20	\$5,612.64
Jun 01/2017	Penalty	\$80.91	\$5,693.55
Jul 05/2017	Penalty	\$82.53	\$5,776.08
Aug 02/2017	Penalty	\$84.18	\$5,860.26
Sep 05/2017	Penalty	\$85.86	\$5,946.12
Sep 28/2017	Cash Receipt	(\$4,366.35)	\$1,579.77
Oct 03/2017	Penalty	\$31.60	\$1,611.37
Nov 01/2017	Penalty	\$32.23	\$1,643.60
Nov 10/2017	Arrears Letter Printed	\$0.00	\$1,643.60
Dec 01/2017	Penalty	\$32.87	\$1,676.47
Jan 03/2018	Penalty	\$33.53	\$1,710.00
Feb 02/2018	Penalty	\$34.20	\$1,744.20
Feb 12/2018	Arrears Letter Printed	\$0.00	\$1,744.20
Feb 28/2018	Assessment \$99,340	\$0.00	\$1,744.20
Feb 28/2018	Assessment \$99,340	\$0.00	\$1,744.20
Mar 02/2018	Penalty	\$34.88	\$1,779.08
Apr 03/2018	Penalty	\$35.58	\$1,814.66
May 01/2018	Penalty	\$36.29	\$1,850.95
May 25/2018	Annual Levy 2018	\$1,525.30	\$3,376.25
Jun 04/2018	Penalty	\$37.02	\$3,413.27
Jul 03/2018	Penalty	\$37.76	\$3,451.03
Aug 01/2018	Penalty	\$38.51	\$3,489.54
Sep 01/2018	Penalty	\$39.28	\$3,528.82
Oct 02/2018	Penalty	\$40.07	\$3,568.89
Nov 01/2018	Penalty	\$71.38	\$3,640.27
Nov 20/2018	Arrears Letter Printed	\$0.00	\$3,640.27
Dec 03/2018	Penalty	\$72.81	\$3,713.08
<b>Total Outstanding December 20, 2018</b>			<b>\$3,713.08</b>

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: 31231510100

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:

Legal Description: SE 15 31 23 4  
 1

District(s):

Linc #:

Zone: 10-A

## ACCOUNT BALANCE

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$3,461.34	\$1,201.03	\$4,662.37
2017	\$3,564.79	\$391.33	\$3,956.12
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$3,461.34	\$0.00	\$1,201.03	\$0.00	\$0.00	\$0.00	\$4,662.37
2017	\$3,564.79	\$0.00	\$1,881.56	\$0.00	(\$1,490.23)	\$0.00	\$3,956.12
2016	\$3,417.75	\$0.00	\$1,178.45	\$0.00	(\$4,596.20)	\$0.00	\$0.00
2015	\$3,727.94	\$0.00	\$150.61	\$0.00	(\$3,878.55)	\$0.00	\$0.00
2014 and prior	\$22,835.36	\$0.00	\$66.71	(\$3,402.41)	(\$19,499.66)	\$0.00	\$0.00
							\$8,618.49

## TRANSACTIONS

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$269,950	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$3,727.94	\$3,727.94
Oct 31/2015	Penalty	\$74.56	\$3,802.50
Nov 06/2015	Arrears Letter Printed	\$0.00	\$3,802.50
Dec 01/2015	Penalty	\$76.05	\$3,878.55
Jan 01/2016	Penalty	\$77.57	\$3,956.12
Feb 01/2016	Penalty	\$79.12	\$4,035.24
Feb 16/2016	Arrears Letter Printed	\$0.00	\$4,035.24
Feb 26/2016	Assessment \$246,520	\$0.00	\$4,035.24
Mar 01/2016	Penalty	\$80.70	\$4,115.94

Apr 01/2016	Penalty	\$82.32	\$4,198.26
May 03/2016	Penalty	\$83.97	\$4,282.23
May 20/2016	Annual Levy 2016	\$3,417.75	\$7,699.98
Jun 02/2016	Penalty	\$85.64	\$7,785.62
Jul 04/2016	Penalty	\$87.36	\$7,872.98
Aug 02/2016	Penalty	\$89.10	\$7,962.08
Sep 01/2016	Penalty	\$90.89	\$8,052.97
Oct 04/2016	Penalty	\$92.70	\$8,145.67
Nov 01/2016	Penalty	\$162.91	\$8,308.58
Dec 01/2016	Penalty	\$166.17	\$8,474.75
Jan 04/2017	Penalty	\$169.50	\$8,644.25
Feb 02/2017	Penalty	\$172.89	\$8,817.14
Feb 13/2017	Arrears Letter Printed	\$0.00	\$8,817.14
Feb 14/2017	Arrears Letter Printed	\$0.00	\$8,817.14
Feb 28/2017	Assessment \$234,520	\$0.00	\$8,817.14
Mar 01/2017	Penalty	\$176.34	\$8,993.48
Apr 04/2017	Penalty	\$179.87	\$9,173.35
May 02/2017	Penalty	\$183.47	\$9,356.82
May 19/2017	Annual Levy 2017	\$3,564.79	\$12,921.61
Jun 01/2017	Penalty	\$187.14	\$13,108.75
Jul 05/2017	Penalty	\$190.88	\$13,299.63
Aug 02/2017	Penalty	\$194.70	\$13,494.33
Sep 05/2017	Penalty	\$198.59	\$13,692.92
Sep 28/2017	Cash Receipt	(\$9,964.98)	\$3,727.94
Oct 03/2017	Penalty	\$74.56	\$3,802.50
Nov 01/2017	Penalty	\$76.05	\$3,878.55
Nov 10/2017	Arrears Letter Printed	\$0.00	\$3,878.55
Dec 01/2017	Penalty	\$77.57	\$3,956.12
Jan 03/2018	Penalty	\$79.12	\$4,035.24
Feb 02/2018	Penalty	\$80.70	\$4,115.94
Feb 12/2018	Arrears Letter Printed	\$0.00	\$4,115.94
Feb 28/2018	Assessment \$227,650	\$0.00	\$4,115.94
Feb 28/2018	Assessment \$227,650	\$0.00	\$4,115.94
Mar 02/2018	Penalty	\$82.32	\$4,198.26
Apr 03/2018	Penalty	\$83.97	\$4,282.23
May 01/2018	Penalty	\$85.64	\$4,367.87
May 25/2018	Annual Levy 2018	\$3,461.34	\$7,829.21
Jun 04/2018	Penalty	\$87.36	\$7,916.57
Jul 03/2018	Penalty	\$89.10	\$8,005.67
Aug 01/2018	Penalty	\$90.89	\$8,096.56
Sep 01/2018	Penalty	\$92.70	\$8,189.26
Oct 02/2018	Penalty	\$94.56	\$8,283.82
Nov 01/2018	Penalty	\$165.68	\$8,449.50
Nov 20/2018	Arrears Letter Printed	\$0.00	\$8,449.50
Dec 03/2018	Penalty	\$168.99	\$8,618.49
<b>Total Outstanding December 20, 2018</b>			<b>\$8,618.49</b>

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: 31231520600

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:

Legal Description: SW 15 31 23 4  
 6

District(s):

Linc #:

Zone: 10-A

## ACCOUNT BALANCE

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$3,188.10	\$1,319.18	\$4,507.28
2017	\$3,228.03	\$1,209.75	\$4,437.78
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$3,188.10	\$0.00	\$1,319.18	\$0.00	\$0.00	\$0.00	\$4,507.28
2017	\$3,228.03	\$0.00	\$1,942.79	\$0.00	(\$733.04)	\$0.00	\$4,437.78
2016	\$3,006.97	\$0.00	\$1,288.53	\$0.00	(\$4,295.50)	\$0.00	\$0.00
2015	\$4,181.81	\$0.00	\$168.95	\$0.00	(\$4,350.76)	\$0.00	\$0.00
2014 and prior	\$17,768.93	\$0.00	\$61.45	\$1,097.12	(\$18,927.50)	\$0.00	\$0.00
							\$8,945.06

## TRANSACTIONS

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$298,260	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$4,181.81	\$4,181.81
Oct 31/2015	Penalty	\$83.64	\$4,265.45
Nov 06/2015	Arrears Letter Printed	\$0.00	\$4,265.45
Dec 01/2015	Penalty	\$85.31	\$4,350.76
Jan 01/2016	Penalty	\$87.02	\$4,437.78
Feb 01/2016	Penalty	\$88.76	\$4,526.54
Feb 16/2016	Arrears Letter Printed	\$0.00	\$4,526.54
Feb 26/2016	Assessment \$214,030	\$0.00	\$4,526.54
Mar 01/2016	Penalty	\$90.53	\$4,617.07



Apr 01/2016	Penalty	\$92.34	\$4,709.41
May 03/2016	Penalty	\$94.19	\$4,803.60
May 20/2016	Annual Levy 2016	\$3,006.97	\$7,810.57
Jun 02/2016	Penalty	\$96.07	\$7,906.64
Jul 04/2016	Penalty	\$97.99	\$8,004.63
Aug 02/2016	Penalty	\$99.95	\$8,104.58
Sep 01/2016	Penalty	\$101.95	\$8,206.53
Oct 04/2016	Penalty	\$103.99	\$8,310.52
Nov 01/2016	Penalty	\$166.21	\$8,476.73
Dec 01/2016	Penalty	\$169.53	\$8,646.26
Jan 04/2017	Penalty	\$172.93	\$8,819.19
Feb 02/2017	Penalty	\$176.38	\$8,995.57
Feb 13/2017	Arrears Letter Printed	\$0.00	\$8,995.57
Feb 14/2017	Arrears Letter Printed	\$0.00	\$8,995.57
Feb 28/2017	Assessment \$209,580	\$0.00	\$8,995.57
Mar 01/2017	Penalty	\$179.91	\$9,175.48
Apr 04/2017	Penalty	\$183.51	\$9,358.99
May 02/2017	Penalty	\$187.18	\$9,546.17
May 19/2017	Annual Levy 2017	\$3,228.03	\$12,774.20
Jun 01/2017	Penalty	\$190.92	\$12,965.12
Jul 05/2017	Penalty	\$194.74	\$13,159.86
Aug 02/2017	Penalty	\$198.64	\$13,358.50
Sep 05/2017	Penalty	\$202.61	\$13,561.11
Sep 28/2017	Cash Receipt	(\$9,379.30)	\$4,181.81
Oct 03/2017	Penalty	\$83.64	\$4,265.45
Nov 01/2017	Penalty	\$85.31	\$4,350.76
Nov 10/2017	Arrears Letter Printed	\$0.00	\$4,350.76
Dec 01/2017	Penalty	\$87.02	\$4,437.78
Jan 03/2018	Penalty	\$88.76	\$4,526.54
Feb 02/2018	Penalty	\$90.53	\$4,617.07
Feb 12/2018	Arrears Letter Printed	\$0.00	\$4,617.07
Feb 28/2018	Assessment \$207,260	\$0.00	\$4,617.07
Feb 28/2018	Assessment \$207,260	\$0.00	\$4,617.07
Mar 02/2018	Penalty	\$92.34	\$4,709.41
Apr 03/2018	Penalty	\$94.19	\$4,803.60
May 01/2018	Penalty	\$96.07	\$4,899.67
May 25/2018	Annual Levy 2018	\$3,188.10	\$8,087.77
Jun 04/2018	Penalty	\$97.99	\$8,185.76
Jul 03/2018	Penalty	\$99.95	\$8,285.71
Aug 01/2018	Penalty	\$101.95	\$8,387.66
Sep 01/2018	Penalty	\$103.99	\$8,491.65
Oct 02/2018	Penalty	\$106.07	\$8,597.72
Nov 01/2018	Penalty	\$171.95	\$8,769.67
Nov 20/2018	Arrears Letter Printed	\$0.00	\$8,769.67
Dec 03/2018	Penalty	\$175.39	\$8,945.06
<b>Total Outstanding December 20, 2018</b>			<b>\$8,945.06</b>

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: **34253631100**

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:

Legal Description: NW 36 34 25 4  
 11

District(s): Trochu Special Recreation

Linc #:

Zone: 10-A

## ACCOUNT BALANCE

Year	Tax Amount	Interest/Penalty	Total Balance
2018	\$3,645.83	\$1,225.30	\$4,871.13
2017	\$3,779.34	\$239.45	\$4,018.79
2016	\$0.00	\$0.00	\$0.00
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

Year	Tax Levy	Supplemental Taxation	Penalty	Adjustment	Payment	Installments Not Yet Due	Balance
2018	\$3,645.83	\$0.00	\$1,225.30	\$0.00	\$0.00	\$0.00	\$4,871.13
2017	\$3,779.34	\$0.00	\$1,982.02	\$0.00	(\$1,742.57)	\$0.00	\$4,018.79
2016	\$3,820.10	\$0.00	\$1,211.21	\$0.00	(\$5,031.31)	\$0.00	\$0.00
2015	\$3,787.00	\$0.00	\$152.99	\$0.00	(\$3,939.99)	\$0.00	\$0.00
2014 and prior	\$14,745.06	\$0.00	\$58.03	(\$2,959.61)	(\$11,843.48)	\$0.00	\$0.00
							<b>\$8,889.92</b>

## TRANSACTIONS

January 01, 2015 - December 20, 2018

Due Date	Description	Amount	Balance
Feb 28/2015	Assessment \$270,840	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$3,787.00	\$3,787.00
Oct 31/2015	Penalty	\$75.74	\$3,862.74
Nov 06/2015	Arrears Letter Printed	\$0.00	\$3,862.74
Dec 01/2015	Penalty	\$77.25	\$3,939.99
Jan 01/2016	Penalty	\$78.80	\$4,018.79
Feb 01/2016	Penalty	\$80.38	\$4,099.17
Feb 16/2016	Arrears Letter Printed	\$0.00	\$4,099.17
Feb 26/2016	Assessment \$272,450	\$0.00	\$4,099.17
Mar 01/2016	Penalty	\$81.98	\$4,181.15

Apr 01/2016	Penalty	\$83.62	\$4,264.77
May 03/2016	Penalty	\$85.30	\$4,350.07
May 20/2016	Annual Levy 2016	\$3,820.10	\$8,170.17
Jun 02/2016	Penalty	\$87.00	\$8,257.17
Jul 04/2016	Penalty	\$88.74	\$8,345.91
Aug 02/2016	Penalty	\$90.52	\$8,436.43
Sep 01/2016	Penalty	\$92.33	\$8,528.76
Oct 04/2016	Penalty	\$94.17	\$8,622.93
Oct 28/2016	Tax Certificate	\$0.00	\$8,622.93
Nov 01/2016	Penalty	\$172.46	\$8,795.39
Dec 01/2016	Penalty	\$175.91	\$8,971.30
Jan 04/2017	Penalty	\$179.43	\$9,150.73
Feb 02/2017	Penalty	\$183.01	\$9,333.74
Feb 13/2017	Arrears Letter Printed	\$0.00	\$9,333.74
Feb 14/2017	Arrears Letter Printed	\$0.00	\$9,333.74
Feb 28/2017	Assessment \$245,300	\$0.00	\$9,333.74
Mar 01/2017	Penalty	\$186.67	\$9,520.41
Apr 04/2017	Penalty	\$190.41	\$9,710.82
May 02/2017	Penalty	\$194.22	\$9,905.04
May 19/2017	Annual Levy 2017	\$3,779.34	\$13,684.38
Jun 01/2017	Penalty	\$198.10	\$13,882.48
Jul 05/2017	Penalty	\$202.06	\$14,084.54
Aug 02/2017	Penalty	\$206.10	\$14,290.64
Sep 05/2017	Penalty	\$210.23	\$14,500.87
Sep 28/2017	Cash Receipt	(\$10,713.87)	\$3,787.00
Oct 03/2017	Penalty	\$75.74	\$3,862.74
Nov 01/2017	Penalty	\$77.25	\$3,939.99
Nov 10/2017	Arrears Letter Printed	\$0.00	\$3,939.99
Dec 01/2017	Penalty	\$78.80	\$4,018.79
Jan 03/2018	Penalty	\$80.38	\$4,099.17
Feb 02/2018	Penalty	\$81.98	\$4,181.15
Feb 12/2018	Arrears Letter Printed	\$0.00	\$4,181.15
Feb 28/2018	Assessment \$236,530	\$0.00	\$4,181.15
Feb 28/2018	Assessment \$236,530	\$0.00	\$4,181.15
Mar 02/2018	Penalty	\$83.62	\$4,264.77
Apr 03/2018	Penalty	\$85.30	\$4,350.07
May 01/2018	Penalty	\$87.00	\$4,437.07
May 25/2018	Annual Levy 2018	\$3,645.83	\$8,082.90
Jun 04/2018	Penalty	\$88.74	\$8,171.64
Jul 03/2018	Penalty	\$90.52	\$8,262.16
Aug 01/2018	Penalty	\$92.33	\$8,354.49
Sep 01/2018	Penalty	\$94.17	\$8,448.66
Oct 02/2018	Penalty	\$96.06	\$8,544.72
Nov 01/2018	Penalty	\$170.89	\$8,715.61
Nov 20/2018	Arrears Letter Printed	\$0.00	\$8,715.61
Dec 03/2018	Penalty	\$174.31	\$8,889.92
<b>Total Outstanding December 20, 2018</b>			<b>\$8,889.92</b>

# STATEMENT OF ACCOUNT

Kneehill County  
 1600, 2nd Street NE, Box 400  
 Three Hills, Alberta  
 T0M 2A0

Date Issued: December 20, 2018

Issued To: CANADIAN OIL AND GAS INTERNATI  
 c/o MNP Ltd., ATTN: JULIE KENNEDY , #1500, 640 - 5 AVENUE SW  
 CALGARY, AB  
 T2P 3G4

Roll #: 40001610000

Owners:  
 CANADIAN OIL AND GAS INTERNATI  
 CAPITAL ASSESSMENT SERVICES  
 INC.

Property Address:  
 Legal Description:  
 District(s):  
 Linc #:

## ACCOUNT BALANCE

<u>Year</u>	<u>Tax Amount</u>	<u>Interest/Penalty</u>	<u>Total Balance</u>
2018	\$28,048.32	\$57,029.75	\$85,078.07
2017	\$65,103.35	\$63,408.41	\$128,511.76
2016	\$62,029.86	\$0.00	\$62,029.86
2015	\$0.00	\$0.00	\$0.00
2014 and prior	\$0.00	\$0.00	\$0.00

## TRANSACTION SUMMARY

<u>Year</u>	<u>Tax Levy</u>	<u>Supplemental Taxation</u>	<u>Penalty</u>	<u>Adjustment</u>	<u>Payment</u>	<u>Installments Not Yet Due</u>	<u>Balance</u>
2018	\$28,048.32	\$0.00	\$57,029.75	\$0.00	\$0.00	\$0.00	\$85,078.07
2017	\$65,103.35	\$0.00	\$63,408.41	\$0.00	\$0.00	\$0.00	\$128,511.76
2016	\$81,323.73	\$0.00	\$40,288.03	\$805.00	(\$60,386.90)	\$0.00	\$62,029.86
2015	\$131,956.47	\$0.00	\$5,331.04	\$0.00	(\$137,287.51)	\$0.00	\$0.00
2014 and prior	\$149,587.90	\$0.00	\$0.00	\$0.00	(\$149,587.90)	\$0.00	\$0.00
							<b>\$275,619.69</b>

## TRANSACTIONS

January 01, 2015 - December 20, 2018

<u>Due Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
Feb 28/2015	Assessment \$5,025,580	\$0.00	\$0.00
Apr 23/2015	Assessment \$7,692,710	\$0.00	\$0.00
May 19/2015	Annual Levy 2015	\$131,956.47	\$131,956.47
Oct 31/2015	Penalty	\$2,639.13	\$134,595.60
Nov 06/2015	Arrears Letter Printed	\$0.00	\$134,595.60
Dec 01/2015	Penalty	\$2,691.91	\$137,287.51
Jan 01/2016	Penalty	\$2,745.75	\$140,033.26
Feb 01/2016	Penalty	\$2,800.67	\$142,833.93
Feb 05/2016	Collection Cost	\$805.00	\$143,638.93
Feb 16/2016	Arrears Letter Printed	\$0.00	\$143,638.93
Feb 26/2016	Assessment \$4,677,390	\$0.00	\$143,638.93
Mar 01/2016	Penalty	\$2,872.78	\$146,511.71

Apr 01/2016	Penalty	\$2,930.23	\$149,441.94
May 03/2016	Penalty	\$2,988.84	\$152,430.78
May 24/2016	Annual Levy 2016	\$81,323.73	\$233,754.51
May 24/2016	Assessment \$4,673,360	\$0.00	\$233,754.51
Jun 02/2016	Penalty	\$3,048.62	\$236,803.13
Jul 04/2016	Penalty	\$3,109.59	\$239,912.72
Aug 02/2016	Penalty	\$3,171.78	\$243,084.50
Sep 01/2016	Penalty	\$3,235.22	\$246,319.72
Oct 04/2016	Penalty	\$3,299.92	\$249,619.64
Nov 01/2016	Penalty	\$4,992.39	\$254,612.03
Dec 01/2016	Penalty	\$5,092.24	\$259,704.27
Jan 04/2017	Penalty	\$5,194.09	\$264,898.36
Feb 02/2017	Penalty	\$5,297.97	\$270,196.33
Feb 13/2017	Arrears Letter Printed	\$0.00	\$270,196.33
Feb 14/2017	Arrears Letter Printed	\$0.00	\$270,196.33
Feb 28/2017	Assessment \$3,433,770	\$0.00	\$270,196.33
Mar 01/2017	Penalty	\$5,403.93	\$275,600.26
Apr 04/2017	Penalty	\$5,512.01	\$281,112.27
May 02/2017	Penalty	\$5,622.25	\$286,734.52
May 19/2017	Annual Levy 2017	\$65,103.35	\$351,837.87
Jun 01/2017	Penalty	\$5,734.69	\$357,572.56
Jun 07/2017	Cash Receipt	(\$18,903.19)	\$338,669.37
Jun 26/2017	Cash Receipt	(\$378.06)	\$338,291.31
Jul 05/2017	Penalty	\$5,463.76	\$343,755.07
Aug 02/2017	Penalty	\$5,573.03	\$349,328.10
Sep 05/2017	Penalty	\$5,684.50	\$355,012.60
Sep 28/2017	Cash Receipt	(\$125,050.54)	\$229,962.06
Oct 03/2017	Penalty	\$4,599.24	\$234,561.30
Oct 25/2017	Cash Receipt	(\$3,795.55)	\$230,765.75
Nov 01/2017	Penalty	\$4,615.32	\$235,381.07
Nov 10/2017	Arrears Letter Printed	\$0.00	\$235,381.07
Dec 01/2017	Penalty	\$4,707.62	\$240,088.69
Jan 03/2018	Penalty	\$4,801.77	\$244,890.46
Feb 02/2018	Penalty	\$4,897.81	\$249,788.27
Feb 12/2018	Arrears Letter Printed	\$0.00	\$249,788.27
Mar 02/2018	Penalty	\$4,995.77	\$254,784.04
Apr 03/2018	Penalty	\$5,095.68	\$259,879.72
Apr 25/2018	Cash Receipt	(\$49,547.07)	\$210,332.65
May 01/2018	Penalty	\$4,206.65	\$214,539.30
May 25/2018	Annual Levy 2018	\$0.00	\$214,539.30
May 31/2018	Annual Levy 2018	\$28,048.32	\$242,587.62
May 31/2018	Assessment \$1,508,410	\$0.00	\$242,587.62
Jun 04/2018	Penalty	\$4,290.79	\$246,878.41
Jul 03/2018	Penalty	\$4,376.60	\$251,255.01
Aug 01/2018	Penalty	\$4,464.13	\$255,719.14
Sep 01/2018	Penalty	\$4,553.42	\$260,272.56
Oct 02/2018	Penalty	\$4,644.48	\$264,917.04
Nov 01/2018	Penalty	\$5,298.34	\$270,215.38
Nov 20/2018	Arrears Letter Printed	\$0.00	\$270,215.38
Dec 03/2018	Penalty	\$5,404.31	\$275,619.69
<b>Total Outstanding December 20, 2018</b>			<b>\$275,619.69</b>

# 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

**Kneehill County**

1600, 2<sup>nd</sup> Street NE, Box 400  
Three Hills, Alberta  
T0M 2A0

**Attention: Will Wolfe**

**RE: COGI Property Tax Settlement**

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 Kneehill County 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.

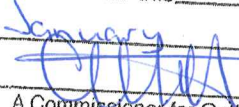
DEL notes, however, that there are arrears indicated on many of the invoices. We do not completely understand the origin of the arrears but suspect that the receiver may not have included the past penalty charges when the large back payment was made as noted above. There also have been a number of invoices 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

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

**Robert Michael Morton**

Sworn before me this 9 day  
of January A.D., 20 19

  
A Commissioner for Oaths in and for  
the Province of Alberta

Caroline Siverson  
A Commissioner for Oaths in and  
for the Province of Alberta  
My Commission expires  
October 24, 2019

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 - Canadian Oil & Gas International Inc.  
 Kneehill County

License	Well	Field	Roll Number	Paid by ATB, Oct. 17	2018	2018 - Paid	Arrears (Penalties) in dispute
0419912	102/11-36-034-25W4/0	HUXLEY	34253631100	\$ -	\$ 3,645,83		\$ 4,437,07
0103570	100/11-09-031-23W4/0	TWINING					
0160207	100/05-09-031-23W4/0	TWINING					
0335700	102/05-09-031-23W4/0	TWINING	31230931200	\$ 10,615,00	\$ 1,560,88		\$ 1,977,32
0343758	102/15-05-031-23W4/0	TWINING	21230541500	\$ 4,041,84	\$ 1,622,76		\$ 2,002,17
0398570	100/15-10-031-23W4/0	TWINING					
0026442	100/10-05-031-23W4/0	TWINING					
0027085	100/04-09-031-23W4/0	TWINING					
0102945	1F1/02-09-031-23W4/2	TWINING					
0163002	100/14-04-031-23W4/0	TWINING					
0355712	102/14-10-031-23W4/0	TWINING	31231031400	\$ 4,337,82	\$ 1,525,30		\$ 1,850,95
0355730	102/01-08-031-23W4/0	TWINING					
0386729	102/16-10-031-23W4/0	TWINING					
0392464	100/01-15-031-23W4/0	TWINING	31231510100	\$ 8,642,18	\$ 3,461,34		\$ 4,367,87
0399457	100/05-14-031-23W4/0	TWINING					
0061187	100/06-15-031-23W4/0	TWINING	31231520600	\$ 6,681,81	\$ 3,188,10		\$ 4,899,67
0398939	100/03-15-031-23W4/0	TWINING					
28621	00/09-09-031-23W4	TWINING	31230940910	\$ 58,054,89	\$ 28,134,74		\$ 30,329,54
	Linear	TWINING	40001610000	\$ 147,181,44	\$ 28,048,32		\$ 214,539,30
					<b>\$ 239,554,98</b>	<b>\$ 40,138,95</b>	<b>\$ 264,403,89</b>

tax	\$ 145,045,26
penalties	\$ 119,358,63
	<b>\$ 264,403,89</b>

Disclaimed Wells

4-22-31-23W4	31232220400	1775,92	2,823,30
sw 29-30-24W4	30242920300	8637,8	12756,21
		8637,8	15579,51
		1775,92	0

Nov. 8th 2018

**Lisa Hoang**

**From:** Charlie Chapman <cwchap@chapeng.ab.ca>  
**Sent:** Thursday, December 20, 2018 2:34 PM  
**To:** Caroline Siverson  
**Subject:** COGI Property Tax Account Settlement

This is Exhibit " F " referred to in the  
Affidavit of  
**Robert Michael Morton**

Sworn before me this 9 day  
of January A.D., 20 19

Attention; Caroline Siverson;

Caroline Siverson  
A Commissioner for Oaths in and  
for the Province of Alberta  
My Commission expires  
October 24, 2019

A Commissioner for Oaths in and for  
the Province of Alberta

Caroline: Further to our earlier discussions 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 Kneehill County. 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 Kneehill County. 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 Kneehill County, through continued operation of a significant number of wells and facilities, which will be subject to Property Tax into the future. DEL plans to be a good partner with the County regarding payment of future property taxes.

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

1. DEL will pay the 2018 Property Tax for all wells purchased from COGI (\$71,187.27), plus any penalties accrued on those specific rolls by January 15, 2018
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, (\$29,983.40) be waived, as they pertain to delinquencies of COGI and were not caused by DEL. In fact, while speaking with you on the phone you indicated that those arrears related to pre-receivership taxes, which we understand should have been eliminated in the first place.

We have spoken to your counsel, Mr. McCabe, who of course was unable to discuss any settlement without instructions. 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 Kneehill County. 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 large payment made by MNP around October, 2017, (\$239,554.98) accounted for all the post receivership tax amounts up to that time.

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

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