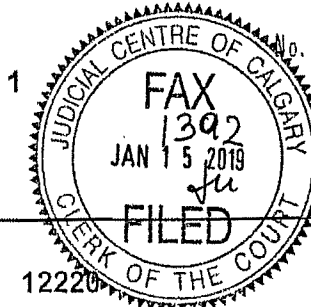


Jan. 15. 2019 1:54PM



ORIGINAL

CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 COURT FILE NUMBER: 1501 12220

2 COURT: COURT OF QUEEN'S BENCH OF ALBERTA

3

4 JUDICIAL CENTRE: CALGARY

5

6 PLAINTIFF: ALBERTA TREASURY BRANCHES

7 DEFENDANT: COGI LIMITED PARTNERSHIP,
CANADIAN OIL & GAS INTERNATIONAL INC.,
8 CONSERVE OIL GROUP INC. AND
9 CONSERVE OIL 1ST CORPORATION

10 -----

11

12 Questioning on Affidavit of CHARLES WILLIAM CHAPMAN,

13 sworn the 12th day of December 2018 C.E., held via

14 video conference at the offices of Reynolds Mirth

15 Richards & Farmer LLP, Edmonton, Alberta, on the

16 14th day of January 2019 C.E.

17

18 -----

19

20 **Appearances:**

21 Ms. S. N. Finlay For the Municipal District
of Taber, Municipal
22 District of Bonnyville
No. 87, Municipal District
23 of Greenview No. 16,
Kneehill County, and
Red Deer County

24 P. Saini, Esq. For Charles William Chapman
25 [via video conference].

26 A. M. Lay, CSR(A) Official Court Reporter

27



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 [QUESTIONING COMMENCED AT 3:27 P.M., JANUARY 14, 2019]
2 CHARLES WILLIAM CHAPMAN, AFFIRMED, QUESTIONED VIA VIDEO
3 CONFERENCE BY MS. FINLAY:

03:27 4 Q. MS. FINLAY: Thank you. Good afternoon. I'll
5 introduce myself first. My name is Shauna Finlay,
6 and I'm acting for a number of municipalities in the
7 matter of a receivership identified by Court File
8 Number 1501 12220, which is ATB and COGI Limited
9 Partnership, Canadian Oil & Gas International Inc.,
10 Conserve Oil Group Inc. and Conserve Oil 1st
11 Corporation.

12 So that you understand, I'm acting today for
13 the municipalities that I'm going to name as
14 follows: the Municipal District of Taber, the
15 Municipal District of Bonnyville No. 87, the
16 Municipal District of Greenview No. 16, Kneehill
17 County, and Red Deer County.

03:28 18 Now, sir, this is a transcript, so I will be
19 asking you to give audible responses, which means if
20 you nod, I'll actually need you to say "yes" or "no"
21 or give your answer. Do you understand that, sir?

22 A. Yes, I do.

23 Q. Thank you. And if you don't understand a question,
24 sir, or need me to repeat it, just let me know and I
25 will do that.

26 A. Yes, I will.

27 Q. Thank you. Now, sir, I'm going to ask you some



CHARLES WILLIAM CHAPMAN
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1 questions on an affidavit that you swore in these
2 proceedings on December 12, 2018. Do you have that
3 affidavit before you, sir?

4 **A. Is that the original affidavit?**

5 MR. SAINI: Yes.

6 **A. Yes, I do.**

7 Q. MS. FINLAY: Okay. Thank you. And, sir, I've
8 asked that the affidavit of Red Deer County filed
9 January 10th, 2019, be placed before you as well.

03:29

10 Do you have that affidavit?

11 **A. Yes, I do.**

12 Q. Okay. Thank you. Sir, in your affidavit in the
13 first paragraph, you indicate that you're the
14 president of Chapman Petroleum Engineering Ltd. who
15 are consultants for DEL Canada GP Ltd. Can you tell
16 me how long you've been a consultant to

17 DEL Canada GP Ltd.?

18 **A. Since September 2017.**

19 Q. Okay. And can you just tell me what your role as a
20 consultant entails?

03:29

21 **A. My original engagement from -- for DEL was to**
22 **evaluate and scrutinize the assets of COGI that were**
23 **within this receivership and to assist in**
24 **determining which properties were opportunities for**
25 **their acquisition that they were reviewing as far as**
26 **purchasing some of these [indiscernible].**

27 THE COURT REPORTER: Some of these assets?



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 Q. MS. FINLAY: Sorry, sir. Can you repeat the
2 last bit of your answer.

3 A. Yeah. We were engaged to select, after a review,
4 which assets would be considered valid or
5 commercial, a commercial opportunity for acquiring
6 from the -- from COGI on the receivership.

7 Q. Thank you.

8 A. I was --

9 Q. Go ahead.

03:31

10 A. Now that's -- it's a three-part answer, as
11 subsequent to that, we were engaged to represent DEL
12 as their presence in Canada. So we have a contract
13 between Chapman and DEL Canada GP Limited which
14 gives me the responsibility of helping to manage
15 their assets and report to them the activities and
16 product and revenues of the company around -- of the
17 assets still in COGI's name. We also coordinated
18 and evaluated a number of acquisitions that we've
19 done relating to these properties and other
20 properties. And upon application for an operator's
21 licence, the AER required that DEL have an officer
22 of record in Alberta in order to qualify for an
23 operator's licence, so I assumed the position of the
24 COO of DEL Canada GP Limited.

03:32

25 In this particular circumstance, I'm
26 representing myself, as the President of Chapman
27 Petroleum, as an independent consultant in a,



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 really, a fact-finding mission and coordinating
2 information to help with the potential settlement of
3 some of these issues that are revolving around the
4 property taxes.

5 Q. Okay. Thank you very much for that. So then, sir,
6 is it fair to say that you have been acting as DEL's
7 agent in Canada since about 2017?

8 A. Later on in 2017. I don't exactly remember my --
9 the date on my contract, but it was, like, September
10 or October 2017.

03:33

11 Q. Okay. Thank you. So does DEL have operations
12 outside of Canada?

13 A. No.

14 Q. But Chapman Petroleum Engineering Ltd. is
15 essentially the only, I guess, corporate entity that
16 has a location in Canada. DEL Canada does not; is
17 that correct?

18 A. No, I believe that DEL Canada GP Limited was
19 incorporated in Alberta. I can't say that for sure.

20 Q. Okay.

21 A. But they are the general partner of the limited
22 partnership that resides in Germany.

23 Q. Okay.

24 A. But they have no personnel in Alberta other than
25 myself. But they do have a director. One of their
26 directors is a lawyer in Calgary.

27 Q. Okay. Are the assets that DEL has acquired or will



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 be acquiring out of this receivership the only
2 assets that DEL has in Alberta?

3 A. Yes.

4 Q. Are they the only assets in Canada?

5 A. Yes.

6 Q. So, sir, were you involved or acting as agent for
7 DEL at the time of the June 6th, 2018, receivership
8 order granted by Justice Romaine that you referred
9 to in paragraph 2 of your affidavit?

03:36

10 A. Yes. I wasn't present at the time, but I was acting
11 for them.

12 Q. Are you aware of who represented the purchaser, or
13 DEL, in the transaction entered into with the
14 receiver that's described in that June 6th, 2018,
15 order?

16 A. I wasn't present. I'm not exactly sure who the
17 person was who was representing them, but I think it
18 was SVR.

19 Q. Is SVR a law firm?

03:37

20 A. Yes. But the party who would have been representing
21 DEL would have been Edmund Crothartz [phonetic].

22 THE COURT REPORTER: Would have been who? Sorry.

23 Q. MS. FINLAY: Would have been who? Sorry.

24 A. Edmund Crothartz is the CEO of DEL.

25 Q. And I assume, as the CEO of DEL, do you speak with
26 him regularly?

27 A. Yes, I do. Mostly via e-mails.



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 Q. Pardon me?

2 A. Mostly via e-mails.

3 Q. So to your knowledge, were you aware of the terms of
4 the sale agreement and the terms of the proposed
5 order that were dealt with in the June 6th, 2018,
6 proceedings?

7 A. As far as the restrictions and the [indiscernible]
8 order, yes.

9 THE COURT REPORTER: And the what? Sorry.

03:38

10 Q. MS. FINLAY: Sorry. As far as the
11 restrictions?

12 A. There was a -- a vesting order was granted but with
13 conditions on the -- there was two conditions on the
14 vesting order: One was to do with the property tax
15 issues and one to do with the CRA exemption from tax
16 withholding.

03:38

17 Q. Okay. So is it correct to say that both yourself
18 personally as well as DEL were aware at the time of
19 the June 6th, 2018, order of Justice Romaine that
20 the approval of sale and vesting order required the
21 municipal tax fund holdback?

22 A. Yes.

23 Q. And that required the establishment of that fund as
24 a condition of the closing of the transaction
25 contemplated in the sale agreement; is that correct?

26 A. Yes. That was supposed to be put together prior to
27 closing.



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 Q. Okay. And so, sir, you would agree with me that any
2 time after June 6th, 2018, this condition could have
3 been satisfied by the purchaser -- that condition of
4 closing -- by funding the tax fund to the maximum
5 amount of \$3 million; correct?

6 A. That's true.

7 Q. Okay. Now, paragraph 5 of your affidavit, sir, if I
8 could ask you to turn to that.

9 A. Yes.

03:39

10 Q. Sir, in paragraph 5, you list municipalities in
11 which there were assets located that were purchased
12 by DEL; is that correct?

13 A. Yes.

14 Q. Okay. And my understanding is, from reviewing your
15 affidavit and reviewing paragraph 6, that you
16 contacted those municipalities in order to confirm
17 the amounts they were claiming were owed to them; is
18 that correct?

19 A. Yes.

03:40

20 Q. Okay. And you heard back from a number of those
21 municipalities; is that correct?

22 A. Yes, I have.

23 Q. So maybe I'll back up for a second. Sir, if I could
24 get you to turn to Exhibit D in the affidavit of Red
25 Deer County, please.

26 A. Yes.

27 Q. Okay. And, sir, when you refer to correspondence



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 with the above municipalities wherein you've
2 confirmed their claims, is this letter dated
3 November 21st, 2018 -- is this essentially a good
4 example of the form of correspondence that you sent
5 to municipalities that are listed in paragraph 5?

6 A. Yes, it is.

7 Q. Okay. And, sir, was this the first correspondence
8 you had with the municipalities listed in paragraph
9 5 in terms of soliciting information from them as to
10 what the outstanding taxes and arrears were claimed
11 by them?

12 A. It was my first communication, but I do know that
13 earlier in the year MNP had requested information
14 from them also. The receiver had requested
15 information.

16 Q. Okay.

17 A. Sometime around in June of 2018.

18 Q. Yes. And I believe that was in connection with
19 determining what value the municipal tax fund should
20 be set at. Is that your understanding?

21 A. I didn't -- subsequent to that, because we were
22 pressing MNP for information so that we could step
23 up and try to kind of take the lead on these
24 settlements and understand what all was outstanding
25 and, really, all the circumstances that we could
26 determine.

27 Q. Okay. So your understanding is that in June, the

03:41

03:42



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 receiver made some of those efforts, but this
2 November 21st, 2018, was your first communication
3 with those municipalities to attempt to solicit that
4 information. Is that correct?

5 A. Yeah. But, in fact, I had received all the invoices
6 from the County, and I merely documented it on this
7 table shown on this, on Schedule D. And given that
8 I wasn't certain that I had all the invoices, the
9 object was to forward this letter, explain our
10 position, and request that they confirm or correct
11 or advise us differently as to what those numbers
12 were. That was the audit letter.

13 Q. When you say that you had received all invoices from
14 the County, are you referring to yourself receiving
15 information directly from the County, or were you
16 provided with invoices from municipalities from
17 someone else? For instance, did DEL or the receiver
18 provide you with information, or were you provided
19 with information directly from a municipality?

20 A. No, it was from the receiver.

21 Q. So you sent out your letter November 21st, and then
22 you asked to hear back from the municipalities by
23 December 7th, otherwise it will be concluded that
24 the municipalities have no claim. After your letter
25 of November 21st, did you receive information from
26 municipalities confirming or correcting the
27 information that you had provided to them?



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 A. In some cases, yes. I'm not sure -- I don't believe
2 I ever got any further information from Red Deer
3 County.

4 Q. Is that the only municipality you can recall that
5 didn't provide you with information?

6 A. No, I don't recall exactly which counties got back
7 with any kind of formal information, but what I did
8 do in most cases was follow-up -- a telephone
9 call to the counties and had discussions. And in
10 particular, the counties where there was very little
11 owing, we discussed methods of clearing those
12 counties up, which in some cases we have done.

13 I have not spoken to -- well, I think I had two
14 conversations with the lady at Red Deer County, but
15 that's the best I recall.

16 Q. And were there municipalities that you did not hear
17 from before December 7th, 2018?

18 A. Possibly, but I don't remember in particular.

19 Q. So you would agree with me it's possible that there
20 are municipalities where you didn't get a positive
21 confirmation that the information that you had set
22 out in your November 21st, 2018, letter was correct?

23 A. No. In fact, I did hear from some counties and, in
24 one case, found that we were -- may be missing one
25 of the invoices. But in most cases generally, when
26 I called, they -- the parties that I discussed with
27 did not find anything dramatically in error in my



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 summary.

2 Q. So maybe I'll ask my question a different way. Can
3 you tell me with a high degree of certainty whether
4 or not by December 7th you had actually had
5 confirmed by all of the municipalities positively,
6 not just an absence of correspondence, but had
7 positively confirmed by December 7th that your
8 numbers were correct?

9 A. I can't say that I did.

03:48

10 Q. Okay. And, sir, do you recall hearing from
11 Mr. McCabe of our office prior to December 12th,
12 2018, and having a conversation with him about the
13 correctness of your numbers for Red Deer County?

14 A. I believe that Mr. McCabe called me upon being
15 copied on an e-mail. And the people at Kneehill
16 County, after our -- with Kneehill County, and we
17 had a discussion regarding Kneehill County, and I
18 was advised that Kneehill County issues were more
19 complicated and that we should probably have a
20 meeting, which I passed on to the counsel here, Adam
21 and Richard, and would still be willing to do that.
22 But I do not remember having discussed with
23 Mr. McCabe this issue with Red Deer County, but I do
24 confirm that we did get a letter from him pressing
25 the position they had.

03:48

26 Q. Okay. And that letter was received prior to the
27 swearing of your affidavit on December 12th;



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 correct? And if it helps you, sir, I can turn you
2 to Exhibit F in the affidavit of Red Deer County.

3 **A. Yes, this letter was dated December 11. I'm not**
4 **sure I received it prior to the swearing, but I do**
5 **remember getting it.**

6 **Q. Okay. Thank you. In any event, sir, you would**
7 **agree with me that the errors, which I believe**
8 **actually was to reduce the liability to Red Deer**
9 **County, those errors were not reflected in the**
10 **affidavit that you filed on December 12th; correct?**

11 **A. Can you repeat the question, please.**

12 **MS. FINLAY:** Are you able to read that back?

13 **THE COURT REPORTER: [by reading]**

14 **Q. Okay. Thank you. In any event, sir,**
15 **you would agree with me that the**
16 **errors, which I believe actually was**
17 **to reduce the liability to Red Deer**
18 **County, those errors were not**
19 **reflected in the affidavit that you**
20 **filed on December 12th; correct?**

21 **A. I'm not sure what you're referring to as "errors."**

22 **Q. MS. FINLAY:** In Exhibit F to the affidavit of
23 Red Deer County, there's a letter from Mr. McCabe to
24 yourself, and at the bottom of page 1 and then in 2
25 and in 3 which continue on to the next page, there
26 are errors in your calculations identified, one of
27 which is a duplicated item.



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 A. I'm just checking the roll numbers. Just excuse me
2 for a second.

3 Q. Sure.

4 MR. SAINI: And just to clarify, these are
5 errors that Mr. McCabe is alleging.

6 MS. FINLAY: That's correct. That's correct.

7 A. I don't see the roll -- the final digits 5132 on my
8 list.

9 Q. Well, let's look at Number 2, which is, in the list
10 of disclaimed wells, there was one --

11 A. I beg your pardon. I found it.

12 Q. Yes.

13 A. He's saying in the middle of the chart, you will see
14 115. July 1st penalty. 122 [indiscernible] --

15 THE COURT REPORTER: I'm sorry. I can't hear. I'm
16 sorry? I didn't catch that.

17 A. Okay. I'm just -- I'm reading this out loud, but --
18 okay. Well, first of all, I took this arrears of
19 penalties in dispute, if I'm not mistaken, directly
20 from the invoice for 2018. That's where those
21 numbers would have been arrived from. So I did not
22 go into a spreadsheet or attempt to calculate any of
23 these numbers. I just copied numbers down off this
24 roll number. I copied down what the -- what the
25 2018 current property tax was. And there's a listed
26 item for that roll number and all of these roll
27 numbers that showed the arrears, and I just copied



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 the arrears off them. I didn't attempt to calculate
2 or reason them or anything. I just copied it. So
3 the 265.66 equates to the amount in my disputed
4 column. Correct.

5 Q. I guess what I'm asking is, for instance, in
6 Number 2, Mr. McCabe points out what he thinks is
7 probably an error, which is that one of the
8 disclaimed wells is listed twice.

9 A. Okay. Yes, I guess that's right, and so I guess
10 that would tend to reduce the amount.

03:55

11 Q. Okay. And, I guess, I mean, my main point is, sir,
12 you would agree with me this letter was apparently
13 sent to you prior to the swearing of the affidavit,
14 but the correction that Mr. McCabe pointed out to
15 you, at least in Number 2, was not made; correct?

16 A. That's correct.

17 Q. I just have one or two more questions, sir, and then
18 I think we'll be done.

19 Sir, you would agree with me that, first of
20 all, if -- you referred in paragraph 14 to losses
21 and damage as a result of delay of the closing;
22 correct? And I'm looking -- sorry -- at paragraph
23 14 of your affidavit, sir.

03:56

24 A. Yeah. Yes.

25 Q. Okay. And you would agree with me that that loss
26 and damage could be avoided simply by putting up the
27 \$3 million in the municipal tax fund; correct?



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 A. If that was possible, yes.

2 Q. Okay. And you would agree with me that the
3 municipalities -- and certainly the municipalities
4 that we represent -- have no influence or ability
5 to -- they are not responsible for any difficulties
6 that DEL has had in financing that \$3 million;
7 correct? It's completely unrelated to them;
8 correct?

9 A. True enough.

03:57

10 MS. FINLAY: Okay. Those are my questions.
11 Thank you.

12 A. Okay.

13 MR. SAINI: Thank you.

14 MS. FINLAY: Oh, wait, wait. I have one more
15 question.

16 MR. SAINI: All right.

17 MS. FINLAY: One more question. Sorry. Give
18 me a minute.

19 Q. Mr. Chapman would you say that -- sorry.

03:58

20 A. No problem.

21 Q. Would you say that, for the most part, the
22 municipalities that you contacted and were in touch
23 with made attempts to correct the information that
24 you had and provide you with information with
25 respect to the outstanding taxes and arrears owed by
26 COGI?

27 A. Yes. Everyone that I've talked to so far was very



CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 cooperative. Where they agreed with our numbers,
2 they were explicit. The one thing that we knew for
3 sure was missing from this statement that we didn't
4 have access to were penalties that have accrued on
5 the 2018 property tax bills that have not yet been
6 paid, and in all cases, I invited them to advise me
7 of those penalties that have accrued so that we
8 could include those in any type of a settlement.

03:59 9 Q. Okay. Thank you for that. Then I just have one
10 follow-up question. But your affidavit didn't say
11 that, though, did it? It didn't indicate that you
12 thought you were missing some of the arrears.

13 A. My affidavit was meant to state the information I
14 had at the time.

15 Q. At the time that you swore the affidavit?

16 A. At the time, yeah, the information that I had at the
17 time that I prepared the information, which was
18 quite some time before I swore the affidavit.

19 Q. Okay.

04:00 20 A. I had been compiling this information over a period
21 of several months.

22 Q. And I appreciate that, but you would agree with me
23 that your affidavit did not make that explicit?

24 A. No, we didn't mention that there could be additional
25 penalties accruing to this at the time, in fact.
26 However, it was and still is our intention to settle
27 all of the 2018 property tax and penalties outside



CHARLES WILLIAM CHAPMAN
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1 [indiscernible].

2 Q. Sorry. You've frozen up for a minute.

3 Preet, can you still hear me?

4 A. [Indiscernible].

5 Q. Sorry. I'm sorry. Yes, we lost you for about a
6 minute. So the last thing that I heard was that you
7 indicated that you were attempting to resolve those
8 outstanding taxes and...

04:01

9 A. Sorry. Okay. The affidavit -- the number and the
10 withholding that we were requesting in this
11 affidavit did not include the 2018 taxes payable
12 which we were anticipating and had budgeted for
13 paying outside of what potentially might be
14 withholding in order to move this forward.

15 Lost you again?

16 Q. No. I heard that. I'm just thinking about -- thank
17 you. That concludes my questions. Thank you.

18 MR. SAINI: Thank you, Counsel. No questions
19 on redirect.

04:02

20 -----

21 PROCEEDINGS ADJOURNED AT 4:02 P.M.

22 SUBJECT TO ABOVE COMMENTS

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CHARLES WILLIAM CHAPMAN
Questioned by Ms. Finlay

1 Certificate of Transcript

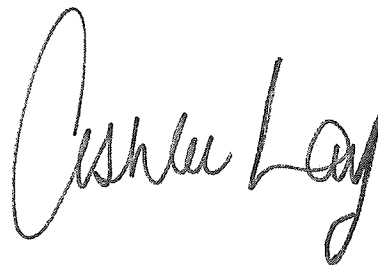
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3 I, the undersigned, hereby certify that the
4 foregoing pages are a complete and accurate
5 transcript of the proceedings taken down by me in
6 shorthand and transcribed from my shorthand notes to
7 the best of my skill and ability.

8

9 Dated at the City of Edmonton, Province of Alberta,
10 this 14th day of January 2019 C.E.

11



Ashlee M. Lay, CSR(A)
Official Court Reporter



CHARLES WILLIAM CHAPMAN - January 14, 2019

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