

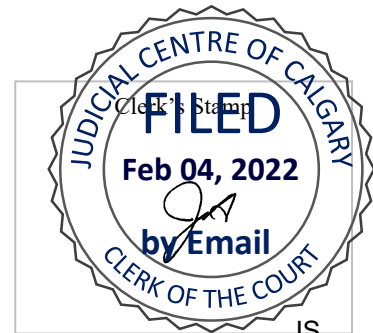


C20997

COURT FILE NUMBER 2201-01086

COURT COURT OF QUEEN'S BENCH
OF ALBERTA

JUDICIAL CENTRE CALGARY



PLAINTIFF CANADIAN WESTERN BANK

JS
Feb. 4, 2022
Justice Horner

DEFENDANT BIG BEAR ENERGY RENTALS LTD., 1509571
ALBERTA LTD., 5556300 MANITOBA LTD.,
BARRICADE ENVIRONMENTAL LTD., DIRECT
ENVIRONMENTAL TECHNOLOGIES INC. (the
"Debtors"), JASON ROBERT LLOYD, KENNETH
JOHN GEORGE CARSTAIRS, ROBERT
CHRISTOPHER LLOYD, and DANIEL ROBERTS

IN THE MATTER OF THE INTERIM
RECEIVERSHIP OF THE DEBTORS

DOCUMENT **FIRST REPORT OF THE INTERIM RECEIVER**

February 1, 2022

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
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INTRODUCTION

1. On January 21, 2022 (the “**Interim Receivership Date**”), by order of the Honourable Justice K. Horner (the “**Order**”), Alvarez & Marsal Canada Inc. was appointed interim receiver (the “**Interim Receiver**”), without security, of all of Big Bear Energy Rentals Ltd., 5556300 Manitoba Ltd., Barricade Environmental Ltd., Direct Environmental Technologies Inc. and 1509571 Alberta Ltd. (collectively, the “**Company**”, or the “**Debtor**”) and their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the “**Property**”), pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the “**BIA**”), s.13(2) of the *Judicature Act*, RSA 2000, c J-2, and s.242(3) of the *Business Corporations Act*, RSA 2000, c B-9.
2. Pursuant to the Order, the interim receivership terminates on the earliest of:
 - a) the taking of possession by a receiver, within the meaning of subsection 243(2), or by a trustee in bankruptcy, of the Property; and
 - b) 35 days after the Interim Receivership Date, being 11:59 p.m. (MST) on February 25, 2022, unless renewed by further order prior to the expiry date.
2. The Order empowers and authorizes, but does not obligate the Interim Receiver to, among other things, take various steps to preserve and protect the Debtors’ Records (as defined in the Order) including accessing, preserving and protecting the Records, accessing the Debtors’ Premises, meeting with affected parties the Interim Receiver deems appropriate, and monitoring the Debtors’ receipts and disbursements and the Debtors’ business and dealings with the Property.
3. The Interim Receiver is also empowered and authorized, but not obligated to inquire into and report to the Plaintiff and the Court on the financial condition of the Debtors and the Property and any material adverse developments relating to the financial condition of the Debtors, the Property or both, including (i) any unusual,

- irregular, abnormal, or suspicious financial or accounting entries, recordings or transactions in the Records, (ii) any evidence of deceit, deliberate misrepresentation, falsification, or fraudulent activity in relation to the business, the Debtors, the Property or the Records, including (iii) a calculation of the current state of the margin requirements in relation to the obligations of the Debtors to the Plaintiff under the terms and conditions of the Commitment Letter Agreement between the Plaintiff and the Debtors dated November 12, 2021 (the “**Letter Agreement**”).
4. The purpose of this first report of the Interim Receiver (the “**First Report**” or “**this Report**”) is to provide this Honourable Court with the following:
- a) a brief overview and background of the Debtors;
 - b) an outline of the initial activities of the Interim Receiver since the Interim Receivership Date;
 - c) the preliminary results of the Receiver’s investigation including an outline of:
 - i. the Debtors’ operations;
 - ii. management and their respective roles;
 - iii. the Debtors’ internal financial controls;
 - iv. the Company financial position, including an outline of unusual accounting entries related primarily to accounts receivable, accounts payable, inventory and payroll; and
 - d) the Interim Receiver’s observations.
5. Capitalized words or terms not otherwise defined in this Report are as defined in the Order.
6. All references to dollars are in Canadian currency unless otherwise noted.

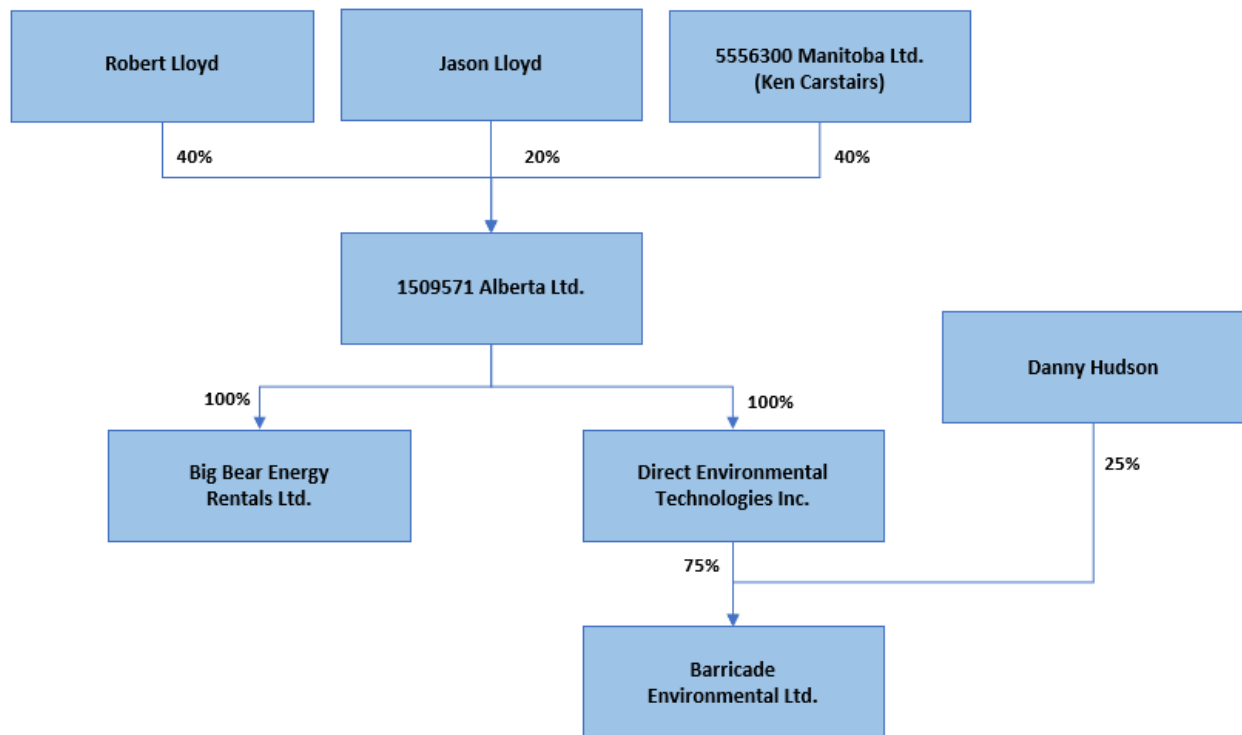
TERMS OF REFERENCE

7. In preparing this First Report, the Interim Receiver has relied upon: (i) the representations of certain management and other key stakeholders of the Debtors; and (ii) financial and other information contained in the Debtors' books and records, which were produced and maintained principally by the Debtors.
8. The Interim Receiver has not performed an audit, review or otherwise attempted to verify the accuracy or completeness of the Company's financial information that would wholly or partially comply with Canadian Auditing Standards ("CASs") pursuant to the Chartered Professional Accountants Canada Handbook, and accordingly, the Interim Receiver expresses no opinion or other form of assurance contemplated under CASs in respect of the financial information.

BACKGROUND AND OVERVIEW

9. Big Bear Energy Rentals Ltd. ("**Big Bear**"), a privately owned company, incorporated under the Alberta Business Corporations Act, located in Sylvan Lake, Alberta, is a service company operating in the Western Canada oil & gas and civil engineering industries. Big Bear provides fluid management, dewatering and diversions, emergency response, equipment rentals, super heaters, and H2S and flow back treatment services to its clients. These services are provided by both Big Bear in Canada and Barricade Environmental Ltd. ("**Barricade**") in the United States. Barricade, which was acquired by Big Bear in 2019, is located in Williston, North Dakota and offers similar services to Big Bear in the following States: North Dakota, Wyoming, Texas, Colorado and Delaware. Big Bear currently employs approximately 80 individuals in Canada and Barricade currently employs 5 individuals in the US. As far as the Interim Receiver is aware, Big Bear and Barricade are the only two entities amongst the Defendants with current operations and are therefore considered the '**Company**' for purposes of this Report.

10. Below is a corporate organizational chart of the Debtors:



11. 1509571 Alberta Ltd. (“**150 AB**”) is the parent company and wholly owns both Big Bear and Direct Environmental Technologies Inc. (“**Direct**”). 150 AB is owned primarily by three individuals: Mr. Robert Lloyd (“**Mr. Bob Lloyd**”), Mr. Jason Lloyd (“**Mr. Jason Lloyd**”) and 555 MB (which is owned 100% by Mr. Ken Carstairs (“**Mr. Carstairs**”)). Based on the Interim Receiver’s initial review, 555 MB appears to be a company set up by Mr. Carstairs, the CFO of the Company, to receive his employment income and other expense reimbursements.
12. Direct is an Alberta corporation that wholly-owns Barricade. The Interim Receiver understands that Direct is a flow through entity that has no operations, but facilitates the flow of intercompany funds (largely for tax purposes) between Big Bear and Barricade.

13. Key personnel at the company are as follows:

- a) Mr. Bob Lloyd is the chief executive officer (“**CEO**”);
- b) Mr. Jason Lloyd is the chief business development officer (“**CBDO**”) and Mr. Bob Lloyd’s son;
- c) Mr. Carstairs is the chief financial officer (“**CFO**”);
- d) Mr. Daniel Roberts (“**Mr. Roberts**”) is the controller (“**Controller**”);
- e) Tami Bailey (“**Ms. Bailey**”) is the accounting manager (“**Accounting Manager**”); and
- f) Lorraine Shewchuk (“**Ms. Shewchuk**”) is an executive assistant and the accounts receivable administrator (“**Accounts Receivable Administrator**”).

14. For the purposes of this Report, Mr. Bob Lloyd, Mr. Carstairs and Mr. Roberts are sometimes referred to as the “**Senior Management**”.

Capital Structure (Big Bear and Barricade)

15. The Company’s last reported balance sheet was provided to Canadian Western Bank (“**CWB**”) in its November 2021 Margin Report, discussed later on in this Report. The balance sheet is summarized below:

Big Bear Energy Services (a division of Big Bear Energy Rentals Ltd.) and Barricade Environmental Ltd. Historical Balance Sheet <i>unaudited, in CAD \$000's</i>	
	30-Nov-21
Accounts Receivable	10,858
Inventory	3,779
Other Current Assets	812
Capital Assets	10,210
Future Income Tax Recoverable	(5)
Due from Related Party	9,877
Total Assets	\$ 35,531
Current Liabilities	
Accounts Payable	3,942
Tax Payable	657
Line of Credit	3,808
Current portion of long-term debt	2,604
	\$ 11,011
Long Term Liabilities	
Term Debt	10,629
Loans - Shareholder	874
Due to Shareholders	7,762
	\$ 30,276
Shareholder's Equity	\$ 5,255
Total Liabilities & Shareholder's Equity	\$ 35,531

16. The Interim Receiver has reviewed certain components of the Company's balance sheet, including the accounts receivable, accounts payable, inventory, fixed assets, payroll and taxes payable.
17. In conducting its review, the Interim Receiver has identified numerous irregularities in the balance sheet components, including evidence of unsupported transactions that raise questions about the validity of a large amount of accounts receivable and accounts payable, inventory and the status of the Company's account with the Canada Revenue Agency, all of which is discussed in more detail in this Report.
18. The Company has two secured loans held with CWB and the Business Development Bank of Canada ("BDC"). CWB's credit facility (the "CWB Facility") consists of various demand loans comprising an operating line, term loan credit card and masterline equipment loan totaling up to a maximum availability of \$13.2 million. The CWB Facility is margined against the Company's accounts receivable. The Company has an equipment loan with BDC (the "BDC Loan")

totaling approximately \$9 million. The Interim Receiver understands that Mr. Bob Lloyd, Mr. Carstairs and Mr. Jason Lloyd have personal guarantees in relation to the CWB Facility and that the CWB Facility is also guaranteed by each of 150 AB, Barricade, Direct, and 555 MB. A summary of the two secured loans is presented as follows:

CWB Credit Facility and BDC Equipment Loan Summary <i>unaudited, in CAD \$000's</i>			
	Maximum Facility	Outstanding Balance	Description
CWB Credit Facility			
Operating Line of Credit	6,300	5,511	Demand operating loan (includes carve out of
BCAP Term Loan	4,600	4,600	Demand non-revolving loan EDC Business Credit
VISA	300	125	Availability Program working capital loan.
MasterLine	2,000	-	Business Credit Card.
Total	\$ 13,200	\$ 10,236	Equipment masterline loan.
BDC Equipment Loan	\$ 9,000	\$ 9,000	

19. CWB has an inter-creditor agreement with BDC which provides that CWB is to have a 1st priority charge against the Company's accounts receivable and inventory and a 2nd priority charge on the Company's fixed assets, while BDC is to have a 1st priority charge on the Company's fixed assets and a 2nd priority charge as against the Company's accounts receivable and inventory.

Financial Statements (150 AB, Direct and 555 MB)

20. The Interim Receiver obtained the most recent financial statements of 150 AB and Direct from the Debtors' accounting records ("**QuickBooks**") as at November 30, 2021. 150 AB and Direct's detailed income statement and balance sheet are included as Appendix "A" to this Report. In addition, the Interim Receiver was provided with financial information in respect of the Debtors from Mr. Carstairs and independently obtained access to 555 MB's accounting system quick books. 555 MB's latest financial statements are attached as Appendix "B" to this Report.

INITIAL ACTIVITIES OF THE INTERIM RECEIVER

21. Since the Interim Receivership Date, the Interim Receiver has taken a number of steps, including but not limited to the following:

- a) attending the Company's leased head office located at 3 Industrial Drive SW, Sylvan Lake, Alberta (the "**Premises**") on November 24, 2021 through to the date of this Report during the times set out in the Order. The rent payable for the Premises is approximately \$12,000 per month and the lease expires on May 1, 2022;
- b) receiving, preserving and protecting the Records available. The Interim Receiver asked all Senior Management and other employees to return any or all Records that may be in their personal possession (residence or otherwise). Both the CEO and CFO delivered various boxes of information to the Interim Receiver and these physical records are currently located at the Premises;
- c) touring the Premises, including inspecting various inventory and equipment;
- d) obtaining full access to the Company's QuickBooks, server, emails and other electronic company information with the assistance of the Company's, arms' length IT provider, Laser Edge, including all server and accounting back-up, as discussed further below;
- e) reviewing the Company's receipts, disbursements and bank accounts;
- f) reviewing the Company's requested disbursements over \$5,000 that were disclosed to the Interim Receiver by Senior Management, pursuant to paragraph 9 of the Order and creating a daily disbursement tracking system to monitor such transactions;
- g) having multiple discussions with Senior Management, the Accounts Receivable Administrator and the Accounting Manager respecting the

Debtors' financial statements, including unusual or irregular accounting entries and other matters of concern identified by the Interim Receiver in the course of its investigation;

- h) having individual discussions with Senior Management to obtain explanations for various irregular transactions involving accounts receivable, accounts payable, inventory and GST;
- i) engaging the services of Borden Ladner Gervais LLP ("**Interim Receiver's Counsel**") to act as the Interim Receiver's independent legal counsel in these proceedings; and
- j) communicating with CWB, BDC and their respective counsel, along with counsel for the Company and the Interim Receiver's Counsel.

Cash Flow Forecasts and other Financial Reporting

- 22. The Interim Receiver inquired with Senior Management as to the status or existence of the Company's actual results to 2022 forecast, December month-end financial statements, near term cash flow weekly forecast, updated bank reconciliations and fiscal 2022/2023 financial forecasts.
- 23. As of January 28, 2022, the Interim Receiver understands through its discussions with Senior Management that:
 - a) The last bank reconciliation was prepared as of November 30, 2021 by the Accounting Manager, who has been on medical stress leave since mid-January 2022 (as discussed further below).
 - b) Actual to forecast comparison for fiscal year-end March 31, 2022 is outlined in the November 2021 Margin reporting package. With 4 months remaining to fiscal 2022 year end, the Company is reporting that year to date, it has achieved approximately \$18.4 million of the total forecast revenue of \$30 million.

- c) The Interim Receiver further reviewed the Company's accounting general ledger for December 2021 and it appears that the Company has recorded approximately \$75,000 in revenue, as the Company moved approximately \$1.1 million of the December 2021 revenue to November 2021 (as outlined below). The CEO has advised that January 2022 revenues will be approximately \$2.5 million; however, the Interim Receiver notes that approximately \$350,000 of the January 2022 anticipated revenues were also moved to November 2021. In any event, the January revenues have not been fully recorded in the Company's general ledger and as a result, the Interim Receiver is unable to confirm this number;
- d) the Company advised that it had not started its forecast for 2022/2023 fiscal year; and
- e) the Company did not have an updated near term (daily or weekly) cash flow schedule to monitor cash availability. Senior Management provided an outdated 13-Week cash flow forecast that was created and prepared by the Company in the past. The Interim Receiver was advised by Senior Management that it wished to re-introduce this cash flow tool in its accounting and cash flow monitoring in the future.

Insurance Coverage

- 24. The Company has two comprehensive corporate insurance policies in place for its operating entities in Canada and the United States, and a separate automobile policy for Direct Environmental Technology. The policies are summarized below:
 - a) A comprehensive insurance policy for Big Bear and 150 AB (the "**Big Bear Corporate Insurance Policy**"), which consists of general, automobile, equipment, contractor's pollution, motor truck cargo, and umbrella liability insurance. The policy is brokered by HUB

International and expires on June 19, 2022. The monthly insurance premiums are approximately \$24,000.

- b) A comprehensive insurance policy for Barricade (the “**Barricade Corporate Insurance Policy**”), which consists of lead excess, general, automobile and employer liability insurance. The policy is brokered by RT specialty and expires on August 22, 2022. The monthly insurance premiums are approximately \$24,000.
- c) A commercial automobile insurance policy for Direct Environmental Technologies Ltd, which expires on September 14, 2022. The monthly insurance premium is \$117 and covers a single vehicle (2012 Ford F150).

RECORDS

Electronic Records

- 25. On January 24, 2022, the Interim Receiver delivered a letter to the Company’s external IT provider, Laser Edge, advising them of the Interim Receivership Proceedings and their duty to provide access to and copies of the Company’s Records to the Interim Receiver. A copy of the letter is attached to this Report as Appendix “C”. Following submission of the letter, the Interim Receiver called Laser Edge representative, Mr. Chris McKay, and advised him verbally of the Order and the Interim Receiver’s request for assistance to preserve and protect the Records.
- 26. Mr. McKay of Laser Edge informed the Interim Receiver that it has been the Company’s external IT provider for approximately 5 years, and is responsible for the management and backup of approximately 34 employee computers, the Company’s accounting system (QuickBooks), server infrastructure, emails and file sharing software (collectively, the “**Electronic Records**”). The Company’s accounting system, emails and file sharing software are hosted in the ‘cloud’ and

the employee computers and server infrastructure are backed up by Laser Edge on a rolling 30-day basis.

27. The Interim Receiver requested that Laser Edge provide immediate access to Electronic Records and begin the process of backing up the Electronic Records to an external hard drive. On January 25th, the Interim Receiver gained full remote access to the Electronic Records and on January 26th, Laser Edge advised the Interim Receiver that the Electronic Records had been backed up to an external hard drive, which is now in the Interim Receiver's possession.

Physical Records

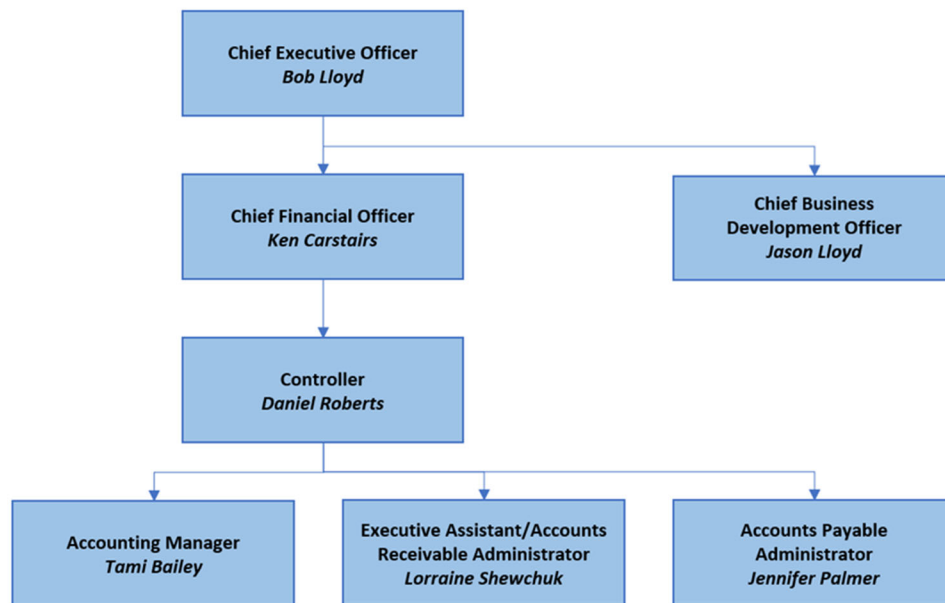
28. The Interim Receiver asked Senior Management for access to the physical (paper copy) records of the Company. The Interim Receiver was advised that all physical accounting records were largely located in the various offices of the Accounting Manager, the Accounts Receivable Administrator, the CEO, the CFO and Ms. Jennifer Palmer (the "**Accounts Payable Administrator**"). In addition, the CEO and CFO have returned certain historical physical records to the Premises as per the Interim Receiver's request and these documents remain at the Premises.

INTERIM RECEIVER'S DEALINGS WITH MANAGEMENT

29. On January 24, 2022, the Interim Receiver delivered a letter to certain key Company representatives notifying them of the Order and advising them of the duties of the Interim Receiver and their personal duties pursuant to the Order. A copy of the letter is attached to this Report as Appendix "**D**".
30. Upon attending the Premises on January 24, 2021, the Interim Receiver arranged meetings with Senior Management and the Accounts Receivable Administrator in order to provide them with a detailed explanation of the Order and answer questions pertaining to the Interim Receivership Proceedings. The CFO advised the Interim Receiver that the Accounting Manager had recently taken stress leave with no explanation as to why or when she would be returning. As of the date of this Report,

the Interim Receiver has not had any communication with the CBDO nor has the CBDO responded to any of the Interim Receiver's emails.

31. Of the approximately 80 individuals that Big Bear employs in Canada, approximately 26 individuals work at the Premises in various functions including accounting, payroll, sales and operations. The hierarchy of the Company's management and accounting team ("**Management**") as set out their organizational chart (included as Appendix "**E**" to this Report) is found below:



Roles & Responsibilities

32. From January 24th to 28th, 2022, the Interim Receiver held multiple discussions with Management to better understand their respective roles and responsibilities. Based on these discussions, below is a summary of Management's respective roles:

The CEO

33. The CEO owns 40% of 150 AB, the parent company of Big Bear and Direct. The CEO is also a director of Big Bear and a director and CEO of Direct and Barricade. The Interim Receiver was advised by the CEO that his responsibilities include but are not limited to:

- a) management of inventory and fixed assets, including tracking, acquisitions and disposals;
 - b) attending job sites to meet with customers as required and overseeing high-level operations of the Company, including strategic planning for the Company;
 - c) approving cheques and wire transfers (first signing authority) as required;
 - d) managing project bidding and sales forecasting with the assistance of the sales team and the Controller; and
 - e) annual planning for the Company with the assistance of the CFO and other members of the management team.
34. In a meeting on January 27, 2022 (the “**January 27th Meeting**”), the CEO advised the Interim Receiver that he has no involvement with the preparation or review of the Company’s financial statements, the monthly margining reports and no involvement and/or knowledge of the Company’s accounts receivables, as those functions are all handled by the CFO and largely the Accounting Manager who creates all accounting entries.

The CFO

35. The CFO, through his 100% wholly owned company (555 MB), owns 40% of 150 AB. The CFO is also a director of 150 AB, Direct and Barricade and CFO of Direct and Barricade. The Interim Receiver understands through its discussion with the CFO that his roles and responsibilities include but are not limited to:
- a) reviewing and finalizing internal monthly financial statement packages (balance sheet and income statement);
 - b) reviewing and finalizing internal year-end financial statements;

- c) preparing, reviewing and finalizing monthly bank margin reporting packages for submission to CWB, with the assistance of the Accounting Manager;
 - d) approving cheques and wire transfers (first signing authority), as required;
 - e) managing relationships with the Company's various lenders; and
 - f) planning and forecasting financials, with the assistance of the CEO and the Controller and other members of the management team.
36. The CFO advised the Interim Receiver that he rarely uses the Company's accounting system and relies on the Accounting Manager and the Accounts Receivable Administrator to input journal entries and accounts receivable, and prepare draft financial statements and reporting packages at his direction and for his review.

The Controller

37. The Controller has been employed at the Company since October 2020. He also assists in Barricade's accounts payable accounting from time to time as required. The Controller is a Chartered Professional Accountant (the Company's sole designated professional accountant) and previously worked as a management consultant at RSM Canada LLP, where he provided consulting services to Big Bear prior to joining in October 2020. The Interim Receiver was advised by the Controller, as confirmed by the CFO and CEO, that his responsibilities are not that of a "typical" controller overseeing the accounting team (as noted in the above employee organizational chart). The Controller advised that he has very specific duties, which include but are not limited to:
- a) managing accounts payable, including scheduling cheque runs, transferring funds between bank accounts and approving cheques and wire transfers (second signing authority) as required;

- b) assisting the CFO with cash flow planning, annual budgeting and job profitability analysis for the CEO;
- c) communicating with some customers and vendors on payment and collection matters; and
- d) overseeing the accounting of Last Chance Trucking 1995 Ltd. (“**Last Chance**”) and 3MK Energy Services Ltd. (“**3MK**”), related companies allegedly acquired in 2021 by CLL Capital Corp., a company owned by the CEO, the CFO and the CBDO. The Controller advised that there are intercompany receivables and payables between Big Bear and these entities as a result of using their services. As at November 30, 2021, Big Bear owes Last Chance approximately \$209,000. It is unclear whether the purchase of these entities by Big Bear’s shareholders was completed, as the corporate registry searches for these two entities do not reference CLL Capital Corp. or any of the Senior Management as the director or shareholder (see Appendix “F” for copies of the corporate registry searches).

38. The Controller further advised the Interim Receiver that he does not prepare the Company’s internal financial statements, bank margining packages, has very little knowledge of Big Bear’s accounts receivable and other transactions, and generally does not enter or review any of the journal entries prepared by the Accounting Manager or the CFO. The Controller also informed the Interim Receiver that he does not prepare or review invoices to customers, review vendor invoices, nor is he involved with any matters pertaining to Barricade, other than assisting to pay certain invoices as required. The CEO and CFO both confirmed this. However, the Accounting Manager and the Accounts Receivable Administrator have advised that the Controller is in fact involved and has direct knowledge of the Company’s financial statements and records.

The Accounts Receivable Administrator:

39. The Accounts Receivable Administrator has been employed with the Company since June 2010, and in her role she has largely performed the duties of accounts receivable and account payables clerk for Big Bear and Barricade. Ms. Shewchuk advised that over time, her role expanded to act as an executive assistance to the CEO and CFO. The Accounts Receivable Administrator's responsibilities include, but are not limited to:
- a) providing administrative assistance to the CEO and the CFO;
 - b) preparing invoices and issuing them to customers via online invoicing platform or email;
 - c) preparing cheque runs and electronic payments at the request of Senior Management;
 - d) approving cheques and wire transfers (second signing authority), as required and upon direction from Senior Management;
 - e) adjusting customer invoices in QuickBooks, as required and only at the direction of Senior Management;
 - f) managing the Company's security system and issuing key fobs; and
 - g) various other administrative tasks including filing and document control, depositing cheques, posting vendor invoices and issuing payments as required by Senior Management.
40. The Accounts Receivable Administrator informed the Interim Receiver that she frequently makes adjustments to customer invoices (accounts receivable) at the direction of Senior Management, which usually occurs near month-end. These adjustments include backdating certain invoices after they have been entered into QuickBooks and issued to customers, along with preparing invoices (the '4000' accounts), which the Interim Receiver is advised represent fictitious accounts receivable with no supporting documentation.

The Accounting Manager

41. The Accounting Manager has been employed at the Company since October 2015 and is responsible for reconciling the Company's books and records and entering various accounts payable, accounts receivable and other financial journal entries for review by the Controller and the CFO. While the Accounting Manager was away on stress leave, the CFO outlined her duties to the Interim Receiver, which include, but are not limited to:
- a) entering journal entries into QuickBooks and general accounting of Big Bear, Barricade, Direct, 150 AB and 555 MB;
 - b) assisting in preparing internal monthly financial statement packages (balance sheet and income statement) and preparing initial monthly bank margin reporting packages for CFO review;
 - c) collaborating with the Accounts Receivable Administrator respecting accounts receivable and overseeing the chart of accounts;
 - d) preparing adjusting journal entries and accounting entries relating to accounts receivable, accounts payable and other entries at the direction of Senior Management; and
 - e) approving and initiating electronic payments at the direction of Senior Management.
42. The Interim Receiver was able to communicate with the Accounting Manager during her stress leave. She was cooperative and explained that her role included the above noted duties, but also explained that she consulted with Senior Management on financial statements and adjusting journal entries on a monthly basis. In particular, the Accounting Manager advised that any adjusting journal entries affecting accounts receivable, accounts payable, inventory and GST were specifically run by Senior Management and entered at their direction.

43. In particular, the Accounting Manager advised that she would typically be instructed by Senior Management to post unsupported accounts receivable and accounts payable transactions, resulting in higher borrowing values, which allowed the Company to draw larger amounts under the CWB Facility. She advised that this was also done with the Company's previous banker. The Accounting Manager advised the Interim Receiver that this financial statement manipulation was the main cause of her taking medical stress leave.
44. Upon a review of the Records, the Receiver identified an email sent by the Accounting Manager to the CFO and the Accounts Receivable Administrator on January 15, 2022 over her concerns with the Company. In particular, she states that the reason for her medical leave was due to *"the directive by upper management of the manipulation of the Big Bear & Barricade financial statements, and the deterioration of respect and leadership with the accounting team ..."*. A copy of the email sent from the Accounting Manager to the CFO and the Accounts Receivable Administrator is attached as Appendix "G".

The Accounts Payable Administrator

45. Ms. Palmer is the Company's accounts payable administrator and is involved in data entry and has no other access to QuickBooks or is able to post journal entries. She works closely with Ms. Bailey and Mr. Roberts and is not considered part of Management. Ms. Palmer was away from the office for a large part of the time the Interim Receiver was at the Premise, and as a result, the Interim Receiver has had little access or communication with her.

Chief Business Development Officer

46. The Chief Business Development Officer is one of the owners of 150 AB and the son of Mr. Bob Lloyd. The Interim Receiver attempted to contact Mr. Jason Lloyd and no response has been received to date.

Interim Receiver's General Observations of Management

47. The Company is currently experiencing significant challenges administratively and within its accounting team. Management and Senior Management have admitted that the Company has been unable to keep up with the day to day accounting and administration duties. The Interim Receiver makes the following observations which demonstrate some of these significant challenges:

- a) The Interim Receiver has been advised by certain members of Management of the manipulation of financial records and the entering of fictitious accounting entries to enhance the Company's financial performance, allowing it to access borrowings under the CWB Facility, which is supported by the Records and admissions by Senior Management (as further discussed below);
- b) Certain key members of Management are not currently working, including:
 - i. The Accounting Manager is on medical stress leave for the reasons outlined above;
 - ii. The Accounts Receivable Administrator has advised the Interim Receiver that effective January 31, 2022, she will be taking vacation which she has accrued over the past several years and utilizing vacation time available to her in 2022. It is expected that Ms. Shewchuk will be away from the office for approximately 40 days to focus on personal health
 - iii. The CEO advised the Interim Receiver on January 28, 2022 that the CFO is now also taking stress related time off, which will lead to a permanent resignation as CFO;
 - iv. As of the date of this Report, the CEO and Controller are the only remaining members of the Management team, although the

Controller has made comments to the Interim Receiver that he may not remain with the Company. The CEO advises that he is engaging a consultant to assist with accounting functions.

48. The Interim Receiver has also observed that as of the date of this Report, the Company has not:

- a) prepared its December 2021 financial statements and has not submitted its December margining report to CWB that was due January 25, 2022;
- b) bank reconciliations have been outstanding since November 30, 2021, which is making it difficult for the Company to confirm its cash availability when processing payments to vendors; and
- c) invoicing for January 2022 has not been completed and the Accounts Receivable Administrator will not be available to complete this work for an extended period of time.

49. As a result of the above noted accounting issues, the allegations of financial mismanagement and misrepresentation, together with Mr. Carstairs, Ms. Bailey and now Ms. Shewchuk not working for various reasons, and the limited involvement of Mr. Roberts in the day-to-day accounting function, it is unclear how the Company's accounting function will operate in the near term.

ACCOUNTING REVIEW

Overview

50. The Order requires the Interim Receiver to, among other things, inquire into and report to the Court on (i) the financial condition of the Company, (ii) any unusual, irregular, abnormal or suspicious financial or accounting entries, recordings or transactions in the Records, (iii) any evidence of any deceit, deliberate misrepresentation, falsification, or fraudulent activity in relation to Company, or the Records and (iv) the current state of the margin requirements in relation to the

obligations of the Company to CWB under the terms and conditions of the Letter Agreement.

51. The Interim Receiver conducted a detailed review of the Records and Electronic Records, as part of its investigation into the financial statements. The Interim Receiver reviewed numerous accounting entries in QuickBooks, the Company's job tracking system ("**JobuTrax**"), which the Interim Receiver understands to be a software program that many oil and gas service sector companies use to organize field tickets and track work in progress that is used as the Company's primary back-up support when recording revenue and accounts receivable into QuickBooks, source documents (such as invoices) and other evidence and support. The Interim Receiver also held (or attempted to hold) numerous discussions with Senior Management, the Controller, the Accounting Manager and the Accounts Receivable Administrator regarding specific transactions and general accounting practices.

Accounts Receivable

Revenue Cycle and Accounts Receivable Process

52. On January 24, 2022, the Interim Receiver held discussions with Senior Management and the Accounts Receivable Administrator respecting the Company's revenue cycle and the overall internal controls related to the recording of accounts receivable and revenue.
53. The Interim Receiver understands that the typical process used by the Company to record accounts receivable into QuickBooks is as follows:
 - a) Jobs are generally awarded to the Company on a callout basis and may be supported by a purchase order or master service agreement ("**MSA**"). The Company has three MSAs in place with the Regional Municipality of Wood Buffalo, Clean Harbors and TAQA which have been provided to the Interim Receiver;

- b) Once the job is awarded, the Company will then generate a field ticket in JobuTrax that is set to an 'Active' status. The 'Active' indicates to the user that the work is currently in progress and ongoing. On a daily basis, the Company also generates a separate 'daily project report' which is sent from the job site to head office and the details from the 'daily project report' are then inputted into JobuTrax to be billed. JobuTrax provides a fair indication of Big Bear's monthly revenues in any given month;
- c) Once a job is completed or the Company wishes to initiate a progress bill (for larger jobs), the field tickets are updated in JobuTrax by Big Bear to 'Manager Approved', which is then shortly thereafter sent to the customer for approval and formal sign-off. In JobuTrax, the field ticket will be in 'Customer Pending' status until it is approved, and once approved it is updated to 'Customer Approved' status. Senior Management has advised the Interim Receiver that it may take several days for the customer to sign off on a field ticket and in, some instances, it can take weeks;
- d) Jobs with the 'Customer Approved' status prompt the Company (and in particular, the Accounts Receivable Administrator) to generate an invoice in QuickBooks and prepare an invoicing package to be delivered to the customer via email or uploaded to an online platform called "Open Invoice" ("**OIR**"). Each invoicing package includes a copy of the invoice and signed field ticket. OIR is used by many of the larger oil and gas companies' service providers so that the customer can easily review the invoice and supporting documentation online;
- e) Senior Management informed the Interim Receiver that they do not review any of the invoices before they are provided to the customer; and

- f) The Company collects payment on an invoice and posts it into QuickBooks, which removes the invoice from the accounts receivable sub-ledger.
54. Senior Management advised the Interim Receiver that the Company does not accrue any allowances for doubtful accounts throughout the year (i.e. the Company does not take a provision during the year for doubtful or uncollectible accounts). All provisions for doubtful accounts are accrued at year end (March 31st), so it is possible that certain accounts receivable may be uncollectible throughout the year and not reflected as such in QuickBooks.

Review of Accounts Receivable Aging Report

55. In the table below, the Interim Receiver compared the accounts receivable aging report included in the November 30, 2021 Margin Report provided by the Company to CWB (the “**CWB Margin Report**”) to the aging report for the same period generated from QuickBooks (the “**A/R Aging Report**”). A copy of the CWB Margin Report and A/R Aging Report are attached to this Report as Appendix “**H**” and Appendix “**I**”, respectively.

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd. Summary of Accounts Receivable Aging Comparison as at November 30, 2021 <i>unaudited, in CAD \$000's</i>						
CWB A/R Aging Report						
	Notes	1 - 30	31- 60	61 - 90	>90	Grand Total
Big Bear Energy Services		3,252	2,696	2,281	189	8,417
Barricade	A	908	480	369	683	2,440
Total		4,161	3,176	2,649	872	10,858
QuickBooks A/R Aging Report						
		1 - 30	31- 60	61 - 90	>90	Grand Total
Big Bear Energy Services		4,652	429	965	2,372	8,418
Barricade	A	1,283	97	263	797	2,440
Total		5,935	526	1,229	3,168	10,858
Total A/R Variance (\$)		1,775	(2,650)	(1,421)	2,296	-

Notes

(A) A&M has translated Barricade Environmental Ltd. A/R amounts from USD to CAD using an FX rate of 1.28, which is consistent with the rate the Company has used in their financial statements.

56. Based on the Interim Receiver's review, it was noted that the total Company accounts receivable in both the CWB Margin Report and the A/R Aging Report agreed, as would be expected by the Interim Receiver. However, the aging status of accounts receivable in each category was different.
57. In particular, the A/R Aging Report listed approximately \$3.2 million in the 'over 90 days due' category, versus approximately \$900,000, as being reported over 90 days due in the CWB Margin Report. This represents a material difference of approximately \$2.3 million. The Interim Receiver would expect all aging columns from the Company's accounting records (QuickBooks) to match what was provided as statements to CWB, but it does not. In other words, the Company reported to CWB an extra \$2.3 million of "good" accounts receivable to margin against, when it appears that these particular accounts receivable are ineligible for margining purposes.
58. On January 26, 2022, the Interim Receiver inquired about this material difference with the Controller who advised he was unaware as to why there would be a difference and referred the Interim Receiver to the CFO.
59. The Interim Receiver requested that Senior Management be available at the January 27th Meeting to discuss these aging discrepancies and other matters (discussed further below). Only the CEO attended. The Interim Receiver was advised that the CFO was unavailable due to a doctor's appointment. At the January 27th Meeting, the CEO advised that he had no idea why the A/R Aging Report was different than the CWB Margin Report and suggested that the CFO should be able to explain the material difference. As of the date of this Report, the CFO has been unavailable to discuss this or other matters of concern with the Interim Receiver despite requests made by the Interim Receiver.

Review of Accounts Receivable Subledgers

60. The Interim Receiver sought additional support from the Company's Records and held discussions with the Accounts Receivable Administrator in an attempt to

determine why the A/R Aging Report and the CWB Margin Report are different. The Interim Receiver reviewed the Company's detailed accounts receivable subledgers generated from QuickBooks as at November 30, 2022 (the "**A/R Subledger**") that outlines all issued invoices to customers and is attached as Appendix "**J**" to this report. The Interim Receiver then compared each outstanding invoice listed in the A/R Subledger to all known and available supporting back-up, such as signed field ticket (the "**Supporting Invoice Packages**"). After this extensive review, the following was identified by the Interim Receiver:

Backdated Invoices

61. In the A/R Subledger (which agrees on an aggregate basis with the balances reported in the CWB Margin Report), the Interim Receiver identified multiple invoices totalling approximately \$1.5 million in which the invoice date in QuickBooks does not match the underlying original invoices and supporting documentation that were generated by the Company (the "**Backdated Invoices**").
62. For example, the Company had recorded in QuickBooks and generated an invoice dated January 10, 2022 to Winslow Resources Inc. in the amount of approximately \$110,000 for work completed from January 3 through to 5, 2022 (the "**Winslow Invoice Samples**"). However, in the A/R Subledger, which ties to the CWB Margin Report, this invoice is shown as being recorded as November 30, 2021. A copy of the Winslow invoice and supporting documentation, along with a current version of the same invoice generated in QuickBooks and matching the A/R Subledger is attached as Appendix "**K**" to this Report.
63. At the January 27th Meeting, the Interim Receiver informed the CEO of the Receiver's findings respecting the Backdated Invoices and the Winslow Invoice Samples. The CEO advised the Interim Receiver that he had no knowledge of any backdating of invoices, as he does not review accounts receivables and does not use QuickBooks. The CEO suggested that the Backdated Invoices could be adjustments for accrual accounting to match revenue to costs, but could not comment further.

64. The Interim Receiver asked the Accounts Receivable Administrator about the Backdated Invoices, who advised that:
- a) every month, the Company goes through an exercise to determine how much revenue that was reported and earned or anticipated in one month could be pulled back to a preceding month;
 - b) once determined, the CEO and/or the CFO would then direct the Accounts Receivable Administrator to make manual adjustments to QuickBooks to move anticipated or earned revenues from one month to a preceding month;
 - c) the manual adjustments were made as the CEO and CFO wanted to ensure that they kept the “line” each month, in other words, wanted to ensure that accounts receivable for any given month were in amounts that met margin reporting requirements that allowed the Company to maintain their borrowing ability under the CWB Facility; and
 - d) these manual adjustments were also done to manipulate margin reporting to the Company’s prior lender.

Unsupported Invoices (4000’s and 4100’s Invoices)

65. In addition to identifying the Backdated Invoices, the Interim Receiver also identified numerous invoices listed in the A/R Subledger with the same invoice numbers (‘4000’ and ‘4100’) across multiple customers (the “**4000/4100 Invoices**”).
66. In normal accounting practice, the Interim Receiver would expect that any invoice issued from a company to any of its customers would have a unique invoice number. As a result, this prompted a further investigation by the Interim Receiver to review the 4000/4100 Invoices.

67. There are forty-six '4000' and four '4100' invoices recorded in the A/R Subledger totalling approximately \$5.9 million and \$260,000, respectively. The table below shows an overview of A/R Subledger, including the 4000/4100 accounts:

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd. A/R Subledger as at November 30, 2021 <i>unaudited, in CAD \$000's</i>				
QuickBooks A/R Subledger				
	Notes	Number of Invoices	Grand Total	% of Total
Supported Invoices	A; B	282	4,732	44%
Unsupported (4000) Invoices	A	46	5,865	54%
WIP (4100) Invoices	A	4	260	2%
Total		332	10,858	100%

Notes

(A) A&M has translated Barricade Environmental Ltd. A/R amounts from USD to CAD using an FX rate of 1.28, which is consistent with the rate the Company has used in their financial statements.
 (B) "Supported" invoices are considered invoices that appear to be supported by source documents (invoices and field tickets) and appear to constitute regular accounts receivable.

68. The Interim Receiver attempted to compare each of the 4000/4100 Invoices to the Supporting Invoice Packages in order to confirm their validity. However, the Interim Receiver was unable to find any supporting documentation to verify the validity of the 4000 invoices, and found limited support for the 4100 invoices.
69. On January 26, 2022, the Interim Receiver discussed the lack of supporting documentation for the 4000/4100 Invoices with the Accounts Receivable Administrator. The Accounts Receivable Administrator advised the Interim Receiver that:
- a) there was no support for the 4000 invoices;
 - b) she and the Accounting Manager were instructed to record these invoices into QuickBooks by Senior Management;
 - c) the instructions were given so that the Company could meet monthly margining requirements with CWB (and its previous lender);
 - d) all of the 4000 invoices were fictitious;

- e) the 4100 invoices were created in circumstances where the Company issued a field ticket, but the field ticket was not approved by the customer and as a result, an invoice was never delivered to the customer. However, the CEO and CFO advised the Accounts Receivable Administrator to record the amounts as accounts receivable, given the high probability that the customer would eventually approve the field ticket.
70. The explanation provided by the Accounts Receivable Administrator is supported by the Interim Receiver's investigation. Namely:
- a) the Interim Receiver inspected each of the 4000 invoices totaling approximately \$5.9 million recorded in the A/R Subledger and found no Supporting Invoice Packages available with respect to the 4000 invoices; and
 - b) The Interim Receiver inspected all of the 4100 invoices totaling \$260,000 and observed associated field tickets but as per the notes in Jobutrax, the majority of the field tickets were not approved by the customer nor were the invoices ever sent to the customer
71. At the January 27th Meeting, the Interim Receiver raised its concerns regarding the lack of support for the 4000 invoices and the lack of approval from customers on the 4100 invoices with the CEO. In particular, the Interim Receiver presented the CEO with examples of several '4000' invoice samples (the "**4000 Invoice Samples**"), which totalled approximately \$1.2 million. A copy of the 4000 Invoice Samples is attached as Appendix "**L**". The CEO advised the Interim Receiver that this was the first time he had been made aware that such 4000 and 4100 invoices existed and that he had no personal involvement in the reporting of accounts receivable internally or to CWB.
72. On January 28, 2022, the Interim Receiver requested a meeting with Senior Management (the "**January 28th Meeting**"). In particular, the Interim Receiver

indicated it wanted to meet with the CFO about his knowledge of the 4000/4100 Invoices.

73. The CEO attended the January 28th Meeting, advising that the CFO was now on stress leave and would likely be resigning from his position. Notwithstanding, the CEO informed the Interim Receiver that he spoke with the CFO about the 4000 invoices and, in particular, the 4000 Invoice Samples. The CEO advised the Interim Receiver that:

a) the CFO confirmed to him that the 4000 Invoice Samples represented invoices recorded in QuickBooks for work the Company was expecting to get but never did; and

b) he could not comment on the remaining 4000 invoices.

74. The Interim Receiver makes specific note during the January 28th Meeting of the CEO asking how many of the '4000' invoices were recorded in the Company's books and records. When the Interim Receiver advised there was approximately \$5.9 million in '4000' invoices recorded on a consolidated basis, the CEO expressed surprise and commented that he thought they may total \$2 million, but did not realize it was that high.

75. The Interim Receiver provided the CEO with a copy of the A/R showing all of the 4000/4100 Invoices. The Interim Receiver advised the CEO that given the gravity of the situation, this information would be disclosed by the Interim Receiver as required by the Order, including having to report on these findings in the Interim Receiver's report.

76. The Interim Receiver also communicated with the Accounting Manager about the 4000/4100 Invoices. The Accounting Manager provided an explanation similar to the one provided by the Accounts Receivable Administrator. In particular, the Accounting Manager confirmed that:

- a) there are no back up tickets in JobuTrax for the 4000 invoices that she is aware of; and
- b) all 4000 invoices were entered into QuickBooks under the verbal direction from Senior Management, including the Controller.

A copy of an email from the Accounting Manager providing this confirmation is attached as Appendix “M” to this Report

77. In an attempt to obtain additional external evidence with respect to the existence and/or completeness of the Company’s accounts receivable, the Interim Receiver asked the Accounts Receivable Administrator to deliver to certain of its customers an email requesting the customers to confirm what they show as outstanding to Big Bear and/or Barricade as at January 26, 2022. To date, three customers have responded and confirmed they have, on a combined basis, no amounts outstanding to the Company, whereas the Company shows on its A/R Subledger approximately \$2.7 million as outstanding, representing approximately \$314,000 in ‘supportable invoices’ and \$2.4 million in 4000/4100 Invoices. The Accounts Receivable Administrator has not reconciled these noted differences at this time. A copy of this accounts receivable confirmation and emails are attached as Appendix “N” to this Report.

Senior Management Involvement in Financial Reporting

78. The Interim Receiver on numerous occasions asked the CEO, the CFO and the Controller about:
- a) their level of involvement in the preparation of the Company’s financial statements;
 - b) their level of involvement in the preparation of the margin reporting to CWB (or reporting to the Company’s prior lender);

- c) their level of involvement in the preparation and review of the Company's accounts receivable, accounts payable, inventory and other financial reporting; and
 - d) their level of understanding of, knowledge of, or involvement in any unusual, irregular or suspicious financial or accounting entries or transactions in the Records.
79. Each of the CEO, the CFO and the Controller advised the Interim Receiver that:
- a) the financial reporting and recording of transactions was conducted by the Accounting Manager and reviewed by the CFO;
 - b) the Accounts Receivable Administrator was responsible for the accounts receivable and certain other areas of accounting;
 - c) each of the CEO and the Controller had very little to do with current accounting and financial statement preparation (other than the Controller having more involvement with Big Bear accounts payable and structuring of payments to vendors); and
 - d) the focus of the CEO and the Controller was largely on go-forward strategy, forecasting and project profitability analysis.
80. Both the Accounting Manager and the Accounts Receivable Administrator described a different picture of Senior Management's involvement in the Company's financial reporting and in particular the 4000/4100 Invoices, and as noted above, that Senior Management did provide direction to record the 4000/4100 Invoices.
81. The Interim Receiver performed a preliminary review of the Company's server and email data base. Based on its review, the Interim Receiver identified certain emails, in which the Accounting Manager is forwarding spreadsheets with manipulated financial data to the CFO and the CEO and in certain cases, the Controller, "for review and discussion". This suggests that the CEO, the Controller and, at least the

CFO, had more knowledge of the manipulated records than indicated to the Interim Receiver. Examples of such emails are as follows and as attached as Appendix “O” to this Report:

- a) November 2, 2020 email from the Controller to the CFO and Accounting Managing re: June 30, 2020 trial balances, A/R and A/P reclassifications;
- b) May 28, 2021 email from the Controller to the CFO, Accounting Manager and CEO re: April month end results including borrowing base calculations and compliance certificate;
- c) July 29, 2021 email from the Accounting Manager to the CFO and the Accounts Receivable Administrator re: July revenue totals moved to June 2021;
- d) November 2, 2021 email (with attachments) from the Accounting Manager to the CEO and Accounts Receivable Administrator re: A/R pending issues and including itemized list of all 4000/4100 Invoices;
- e) November 29, 2021 email (with attachments) from the Accounting Manager to the CFO re: October 31, 2021 financial statements and including itemized list of ‘4000’ A/R and ‘1000’ A/P invoices;
- f) December 1, 2021 email from the Controller to the Accounting Manager and the CFO re: Dan’s review of the October 31, 2021 financial statements and borrowing base calculation; and
- g) January 7, 2022 email (with attachments) from the CFO to the CEO re: review of November 30, 2021 financial statements, specifically revenue.

82. The Receiver also identified email correspondence dated March 10, 2021 between the Controller, the Accounting Manager and the CFO in which the Controller asks

whether the revenues reported in respect of CEWS payments, GST and other submissions include the ‘artificial’ invoices. The Controller states:

“My thought is we should use the CEWS with actual numbers, but I’m pretty late to the party here and I haven’t been involved with CEWS. Moving revenue back and including it makes some sense, but we shouldn’t be picking up those ‘artificial invoices’ in our GST, CEWS or other submissions – it will only harm us in our ability to get CEWS funding, and force us to pay more GST since we never collected the GST in the first place.”

A copy of this email thread between the CFO, the Controller and the Accounting Manager is attached as Appendix “P”.

Impact to November 30, 2021 Borrowing Base Calculation

83. In the table below, the Interim Receiver has calculated a breakdown of accounts receivable as at November 30, 2021 which separates: (i) invoices with supporting documentation, (ii) the Backdated Invoices; and (iii) 4000/4100 Invoices.

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd. Summary of Accounts Receivable Aging as at November 30, 2021 unaudited, in CAD \$000's							
QuickBooks A/R Subledger							
	Notes	Back Dated	1 - 30	31 - 60	61 - 90	>90	Grand Total
Invoices with Supporting Documentation	A; B	1,497	1,447	746	587	455	4,732
Unsupported Invoices (4000)	A	-	2,689	-	414	2,762	5,865
Unsupported Invoices (4100)	A	-	260	-	-	-	260
Total		1,497	4,396	746	1,001	3,217	10,858

Notes

(A) A&M has translated Barricade Environmental Ltd. A/R amounts from USD to CAD using an FX rate of 1.28, which is consistent with the rate the Company has used in their financial statements.

(B) "Supported" invoices are considered invoices that appear to be supported by source documents (invoices and field tickets) and appear to constitute regular accounts receivable.

84. The amounts circled in the red box total approximately \$2.8 million. These amounts represent invoices with supporting documentation, excluding backdated invoices and amounts over 90 days, which the Interim Receiver views as constituting ‘eligible’ receivables for margining purposes as at November 30, 2021

from the total reported accounts receivable of \$10.9 million. The \$2.8 million of 'eligible' receivables has been reflected in the below chart.

85. For illustrative purposes, the Interim Receiver recalculated the margin from the CWB Margin Report using only the invoices with supporting documentation with minor adjustments noted in its review of accounts payable and GST payable.
86. Based on its findings, the Interim Receiver calculates an approximate \$5 million shortfall in the Company's borrowing limit as follows:

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd. CWB Borrowing Base Analysis as at November 30, 2021 unaudited, in CAD \$000's			
	Notes	Reported Borrowing Base	Recalculated Borrowing Base
CDN Receivables (Big Bear)			
Opening balance		8,417	2,757
Less all supported A/R balance >90 days		(74)	(162)
Less contra A/P		(150)	(150)
		8,194	2,445
Margin percentage		75%	75%
Eligible CDN Receivables		6,145	1,834
USD Receivables (Barricade)			
Opening balance (USD)		1,906	373
Less all supported A/R balance >90 days (USD)		(534)	(111)
FX adjustment (USD:CAD)	A	377	73
		1,750	335
Margin percentage		50%	50%
Eligible USD Receivables		875	168
Total Eligible Receivables		7,020	2,001
Less GST, taxes and gov. royalties	B	(657)	(690)
Less approved credit card limit		(300)	(300)
Calculated Borrowing Limit		6,063	1,012

Notes:

(A) Reported Borrowing Base adjustment for November 30, 2021 done using CWB selling rate of 1.2745. In order to be consistent with the Company's reporting, A&M has used an FX rate of 1.28 the purposes of recalculation.

(B) Adjustment for additional GST/HST payable as per CRA GST notice of assessment for the period ending November 30, 2021.

\$2.8 million
of eligible
receivables.

Accounts Payable

Accounts Payable Process

87. The Interim Receiver inquired with Senior Management about the Company's process for recording and paying vendor invoices, which is summarized below:

- a) 'invoice payment runs' are initiated on an ad-hoc basis or whenever vendors call requesting payment or when requested by Senior Management to be made by its accounting staff;
- b) all cheques must be dually signed. The first signature must come from either the CFO or the CEO and the second signature must be from either the Controller, the Accounting Manager or the Accounts Receivable Administrator. The Interim Receiver has observed that the Controller does not review backup invoices or statements of account from vendors prior to signing cheques, as Senior Management indicates that if the accounts payable is in the accounting system, it should be appropriate to pay; and
- c) Electronic payments require dual approval. The Controller has informed the Interim Receiver that the Accounting Manager and the Accounts Receivable Administrator can initiate payments and that any of the CFO, the CEO or the Controller can approve.

88. Senior Management has expressed their desire to implement additional controls around accounts payable, including scheduling definitive times for the payment of invoices and ensuring there is backup (vendor invoices or statement of account) provided with each payment.

Review of Accounts Payable Subledgers

89. The Interim Receiver obtained a copy of the detailed accounts payable subledgers generated from QuickBooks as at January 27, 2022 (the "A/P Subledger"). A/P

Subledger was independently obtained by the Interim Receiver and confirmed by the Controller as to its accuracy. In reviewing the A/P Subledger, the Interim Receiver identified multiple invoices bearing invoice number '1000' (the "**1000 Invoices**"), in various amounts and involving various parties, similar to the 4000/4100 Invoices. A copy of the A/P Subledger is attached as Appendix "Q".

90. The 1000 Invoices equate to approximately \$2.3 million, representing approximately 64% of the Company's total accounts payable. The table below illustrates the quantum of 1000 Invoices and other non-1000 invoices posted to the A/P Subledger.

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd. Accounts Payable Analysis as at January 27, 2022 <i>unaudited, in CAD \$000's</i>				
QuickBooks A/P Subledger				
Vendor Name	Notes	Unsupported (1000) Invoices	Other Invoices	Total
Apex Oilfield Services (2000) Inc.		274	-	274
Apex Well Servicing (2010) Inc.		-	100	100
Calecorp International Ltd.		507	-	507
Elwood Staffing Services, Inc.	A	244	-	244
GTI Petroleum		201	23	225
Hodgson Contracting Ltd.		209	-	209
Last Chance Trucking (1995) Ltd.		-	209	209
LV Energy Services Ltd.		186	17	203
R&R Services Inc.	A	276	93	370
Sunbelt Rentals Inc.		100	48	148
Other	A	297	788	1,085
Total		2,295	1,278	3,573
Percentage of Total		64%	36%	100%
Notes				
(A) A&M has translated Barricade Environmental Ltd. A/P amounts from USD to CAD using an FX rate of 1.28, which is consistent with the rate the Company has used in their financial statements.				

91. On January 26, 2022, the Interim Receiver asked the Accounts Receivable Administrator about the 1000 Invoices. The Accounts Receivable Administrator advised the Interim Receiver that:

- a) the 1000 Invoices were fictitious invoices posted to QuickBooks by the Accounting Manager at the direction of Senior Management;
 - b) the reason the 1000 Invoices were created and posted was to keep the Company's profit margin in line with historical financials for the purposes of reporting to CWB and its prior lender (particularly taking into account the increased amount of accounts receivable posted in the 4000/4100 Invoices).
92. On January 27, 2022, the Interim Receiver met with the Controller to discuss the 1000 Invoices. The Controller advised that he had never heard of the '1000' invoices before and agreed that it was unusual that they all had the same invoice number.
93. In an attempt to verify if the vendor balances on the A/P Subledger were correct, the Interim Receiver requested that the Controller send balance confirmation requests to every vendor with outstanding 1000 Invoices. To date, the Interim Receiver has received balance confirmations from Elwood Staffing Services Inc. and Sunbelt Rentals Inc., confirming that the balances owing to them are \$0 and approximately \$64,000, respectively. This may be contrasted with the amounts recorded in the A/P Subledger, being \$244,000 and \$148,000, respectively, as noted in the chart above.

Inventory and Fixed Assets

94. The Interim Receiver inquired into the Company's inventory and fixed asset tracking process with Senior Management. Based on discussions with Senior Management, the Interim Receiver understands that fixed assets are not tracked. However, the CEO advises that the operations team should be aware of the various locations of fixed assets. The Interim Receiver has requested a current inventory and fixed listings from Senior Management but has not received this as of the date of this Report.

95. On January 24, 2022, the Interim Receiver conducted a walk-through of the Premises and was informed by Senior Management that only Fixed Assets requiring repair were stored at the Premises. The Interim Receiver was further advised that there were no controls (checking in/out process) for inventory. Specifically, employees could draw from inventory as required for jobs or otherwise.

Payroll

Payroll Process

96. Based on discussions with Senior Management, Interim Receiver understands that the Company outsources payroll processing to Deluxe Online Payroll Services (“**Deluxe**”) and the payroll process functions as follows:
- a) Employees are grouped into two payroll categories: salaried and hourly. The salaried category is primarily comprised of management and administrators and the hourly category is comprised of field and shop workers.
 - b) Certain salaried employees are paid sales commissions on the final payroll of each month. Sales commissions are calculated based on approximately 0.5% to 1.0% of gross invoiced jobs from the previous month. The total sales commissions paid from November 2021 to January 2022 have averaged approximately \$74,000 per month.
 - c) Hourly employees working in the field are paid a daily “field bonus” rate in addition to their hourly wages while shop employees working at the Premises are only paid hourly wages.
 - d) Gross payroll amounts are calculated by the Company and submitted to Deluxe for processing on the 8th and 23rd of each month. Once Deluxe calculates source deductions, it sends a pay statement to the Company which includes required amounts to cover net pay, source

deductions, benefits and RRSPs. Deluxe is responsible for remitting source deductions to the Canada Revenue Agency on the Company's behalf.

- e) The Company remits payment to Deluxe out of its ATB Financial bank account as CWB is not currently set up for payroll processing.

- 97. The Interim Receiver understands that source deductions (remittances) submitted to CRA appear up to date.

Salary Payments to the CEO and CFO

- 98. The Interim Receiver reviewed the Company's last four payroll registers in detail and noted that neither the CEO nor the CFO were included on the salaried payroll register. At the January 28th Meeting, the Interim Receiver asked the CEO about salaries or payments. The CEO advised the Interim Receiver that neither he nor the CFO has taken a payment from the Company for the past two years.
- 99. Later on January 28th, the Interim Receiver discussed the issue of executive compensation with the Accounts Receivable Administrator. The Accounts Receivable Administrator advised that the CEO and CFO were in fact receiving monthly payments from the Company to their respective companies, Trillium Consulting Inc. ("**Trillium**") and 555 MB and had been for the past two years. The Interim Receiver ran a corporate search on Trillium and confirmed it is wholly owned by the CEO.
- 100. To verify the amounts paid to the CEO and the CFO, the Interim Receiver independently extracted reports of all payments made to 555 MB and Trillium from QuickBooks. These reports are attached as Appendix "**R**" to this Report. A summary of the amounts paid is set out in the table below.

Big Bear Energy Rentals Ltd.
Historical Salary Payments to CEO and CFO
as at January 30, 2022
unaudited, in CAD

	2020	2021	2022 YTD	Total 2020 to 2022
Payments issued to Trillium (CEO)	142	21	11	174
Payments issued to 555 MB (CFO)	142	21	11	174
Total	284	42	21	347

101. Based on the Interim Receiver's independent review, it appears approximately \$174,000 was paid to both the CEO and CFO over the past two years. Expenses are reimbursed by the Company directly to the CEO and CFO. Based on its review of expenses submitted to both the CEO and CFO, the Company appears to have paid approximately \$204,000 and \$86,000, respectively over the past 2 years.

Other Matters

Outstanding Taxes

102. The Interim Receiver received copies of various notices of assessment from the CRA and the Alberta Tax and Revenue Administration and has attached them as Appendix "S" to this Report. The notices of assessment show the following balances outstanding for Big Bear and Barricade:
- a) \$689,919 is outstanding on the Big Bear goods and services (RT) account as at November 30, 2021. The Company has advised that the November 30, 2021 return is the most recently completed return, and due to the absence of the Accounting Manager, the December 31, 2021 GST return has not yet been filed;
 - b) \$118 is outstanding on the Big Bear corporate payroll (RP) account as at January 5, 2022. The Interim Receiver understands that Deluxe remits source deductions on the Company's behalf during each bi-weekly pay period, and is currently up to date with their source deductions payments;

- c) \$189,863 is outstanding on the Big Bear corporate income tax (RC) account as at September 23, 2021. This amount outstanding was accrued for the 2021 fiscal year ending March 31, 2021;
- d) \$178,169 is outstanding on the Big Bear Alberta provincial corporate tax account as at November 30, 2021. This amount outstanding was accrued for the 2021 fiscal year ending March 31, 2021; and
- e) \$63,933 is outstanding for North Dakota and Wyoming state tax as at December 1, 2021.

103. The aforementioned amounts have been summarized in the table below. In total there is approximately \$1.1 million of outstanding tax that has not been paid by the Company. Management has not yet communicated its plan to pay these outstanding taxes to the Interim Receiver.

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd.				
Outstanding Taxes				
<i>unaudited, in CAD \$000's</i>				
	Notes	Big Bear Energy Rentals Ltd.	Barricade Environmental Ltd.	Consolidated
Corporate Tax (RC Account)		187	N/A	187
GST/HST Sales Tax (RT Account)		690	N/A	690
Payroll Tax (RP Account)		0	N/A	0
Alberta Corporate Tax		178	N/A	178
State Tax (ND & WY)	A	-	64	64
Total		1,055	64	1,119

Notes

(A) A&M has translated North Dakota and Wyoming State Taxes owed by Barricade Environmental Ltd. from USD to CAD using an FX rate of 1.28.

Unusual Journal Entries

104. The Interim Receiver also identified certain unusual journal entries in its review of the Company's books and records, in particular related to GST/HST payable. On November 30, 2021, there was a manual journal entry that reduced both GST/HST payable and inventory by approximately \$692,000. The journal entry is shown in the table below.

Journal Entry Extracted from Big Bear General Ledger
unaudited, figures in CAD

Account No.	Type	Date	Num	Name	Debit	Credit
Reduction to GST/HST Payable and Inventory						
22005 · GST/HST Payable	General Journal	30-Nov-21	adj- monthend	Receiver General	692,000	
12006 · Shed & Sea-Cans Inventory	General Journal	30-Nov-21	adj- monthend			692,000

105. The Interim Receiver has not yet discussed this matter with Management, but notes that it is concerning given the unusual nature of the journal entry and the material discrepancy between the GST/HST balance shown on the General Ledger and the GST/HST balance shown on the Canada Revenue Agency notice of assessment.

RECEIVER'S OBSERVATIONS

106. Senior Management and Management have been generally cooperative in providing access to the Premises and records, facilitating the copying of electronic records and making themselves available to the IR (subject to certain leaves); however, there are still certain information requests outstanding, namely seeking comment from the CFO respecting 4000/4100 Invoices, the CWB Margin Report, the A/R Subledger, the A/P Subledger and other identified areas of concerns raised by the Interim Receiver.
107. In general, the Interim Receiver has observed a significant number of unsupported transactions in the Company's accounting records, including what appears to be the unsubstantiated, unsupported and/or manipulated accounting transactions within the Company's financial records. These observations are based on evidence obtained by the Interim Receiver, including review of source documents, a lack of supporting information to numerous accounting journal entries, a review of Company emails and discussion with the Accounts Receivable Administrator, Accounting Manager and Senior Management.
108. In summary, the Interim Receiver has identified the following key findings in its review of the Company's Records and accounting information:

- a) \$5.9 million in receivables (the '4000 invoice') which:

- i. the Company has been unable to produce any evidence to support;
 - ii. have been confirmed by the Accounts Receivable Administrator and the Accounting Manager to be fictitious;
 - iii. the CFO and the CEO have admitted at a least a portion of which represent work that was never completed by the Company,
- b) \$260,000 in receivables (the '4100' invoices) which:
 - i. the Company has produced very little evidence to support;
 - ii. have been confirmed by the Accounts Receivable Administrator related to work that was never approved by the customer and therefore not payable,
- c) \$1.5 million in Backdated Invoices, representing invoices for work completed that were backdated to be included in prior months' margin calculations;
- d) \$2.295 million in payables (the '1000' invoices), which:
 - i. the Company has produced no evidence to support; and
 - ii. have been confirmed by the Accounts Receivable Administrator to be fictitious invoices posted to QuickBooks at the direction of Senior Management in order to keep the Company's profit margin in line with historical financials;
- e) Email confirmations from three large customers of the Company confirming that they do not have any evidence of amounts outstanding to the Company, whereas the Company shows on its A/R Subledger approximately \$2.7 million as outstanding, representing approximately \$314,000 in 'supportable invoices' and \$2.4 million in 4000/4100 Invoices;

- f) Email correspondence between Management referencing the 4000/4100 Invoices either in attachments or in the body of emails, including one email discussing ‘artificial’ accounts receivable in the context of GST reporting and CEWS applications;
 - g) Select control and reporting deficiencies in the accounting group and lack of monitoring of the Company’s fixed assets and inventory; and
 - h) An accounting department plagued with departures and leaves, and currently, a lack of accounting and financial leadership;
109. Without a return to work by three key accounting and finance personnel (CFO, Account Manager and Accounts Receivable Administrator), the Company will be significantly challenged to operate effectively. If no immediate action to address the Company’s accounting and financial situation is taken, the Company’s ability to operate as a going concern will be materially and detrimentally impacted.
110. The Interim Receiver will continue to monitor the Company, dialogue with all stakeholders and continue its reporting pursuant to the Order, unless otherwise instructed by this Honourable Court.

All of which is respectfully submitted this 1st day of February, 2022

**ALVAREZ & MARSAL CANADA INC.,
in its capacity as the Court-appointed
Interim Receiver of the Debtors, and not in
its personal or corporate capacity**



Orest Konowalchuk, CPA, CA, CIRP, LIT
Senior Vice President



David Williams, CPA
Director

Appendix A

150 AB and Direct's Detailed Income Statement and Balance Sheet

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2022-01-31

Accrual Basis

1509571 AB Ltd
Profit & Loss Detail
 January through December 2021

Type	Date	Num	Name	Clr	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Expense									
60400 · Bank Service Charges									
General Journal	2021-01-08	bank ...			BMO cas...	BMO	19.95		19.95
General Journal	2021-01-29	bank ...				ATB - USD	6.00		25.95
General Journal	2021-01-29	bank ...				ATB Bank	19.00		44.95
General Journal	2021-01-29	bank ...				BMO	0.00		44.95
General Journal	2021-01-29	bank ...				BMO	22.50		67.45
General Journal	2021-01-29	bank ...				CWB	5.00		72.45
General Journal	2021-01-29	bank ...				BMO	40.29		112.74
General Journal	2021-02-28	bank ...				ATB - USD	6.00		118.74
General Journal	2021-02-28	bank ...				ATB Bank	19.00		137.74
General Journal	2021-02-28	bank ...				BMO	0.00		137.74
General Journal	2021-02-28	bank ...				BMO	22.50		160.24
General Journal	2021-02-28	bank ...				BMO	40.29		200.53
General Journal	2021-02-28	bank ...				CWB	6.05		206.58
General Journal	2021-03-30	bank ...				ATB - USD	6.00		212.58
General Journal	2021-03-30	bank ...				ATB Bank	19.00		231.58
General Journal	2021-03-30	bank ...				BMO	22.50		254.08
General Journal	2021-03-30	bank ...				BMO	5.39		259.47
General Journal	2021-03-30	bank ...				CWB	6.00		265.47
General Journal	2021-04-30	bank ...				ATB - USD	6.00		271.47
General Journal	2021-04-30	bank ...				ATB Bank	19.00		290.47
General Journal	2021-04-30	bank ...				CWB	6.00		296.47
General Journal	2021-04-30	bank ...				BMO	22.50		318.97
General Journal	2021-04-30	bank ...				BMO	5.39		324.36
General Journal	2021-05-31	bank ...				ATB - USD	6.00		330.36
General Journal	2021-05-31	bank ...				ATB Bank	19.00		349.36
General Journal	2021-05-31	bank ...				CWB	5.00		354.36
General Journal	2021-05-31	bank ...				BMO	22.50		376.86
General Journal	2021-05-31	bank ...				BMO	5.39		382.25
General Journal	2021-06-30	Bank...				BMO	22.50		404.75
General Journal	2021-06-30	Bank...				BMO	5.39		410.14
General Journal	2021-06-30	bank ...				ATB - USD	6.00		416.14
General Journal	2021-06-30	bank ...				ATB Bank	19.00		435.14
General Journal	2021-06-30	bank ...				CWB	5.00		440.14
General Journal	2021-07-30	bank ...				CWB	5.00		445.14
General Journal	2021-07-31	bank ...				ATB - USD	6.00		451.14
General Journal	2021-07-31	bank ...				ATB Bank	19.00		470.14
General Journal	2021-07-31	bank ...				BMO	22.50		492.64
General Journal	2021-07-31	bank ...				BMO	5.39		498.03
General Journal	2021-08-30	bank ...				ATB - USD	6.00		504.03
General Journal	2021-08-30	bank ...				ATB Bank	19.00		523.03
General Journal	2021-08-30	bank ...				CWB	5.00		528.03
General Journal	2021-08-31	bank ...				BMO	22.50		550.53
General Journal	2021-08-31	bank ...				BMO	5.39		555.92
General Journal	2021-09-30	bank ...				ATB - USD	6.00		561.92
General Journal	2021-09-30	bank ...				ATB Bank	19.00		580.92
General Journal	2021-09-30	bank ...				BMO	22.50		603.42

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Accrual Basis

1509571 AB Ltd
Profit & Loss Detail
January through December 2021

Type	Date	Num	Name	Clr	Memo	Split	Debit	Credit	Balance
General Journal	2021-09-30	bank ...			BMO		5.39		608.81
General Journal	2021-09-30	bank ...			CWB		5.00		613.81
General Journal	2021-09-30	bank ...			BMO		101.57		715.38
General Journal	2021-10-29	bank ...			ATB Bank		19.00		734.38
General Journal	2021-10-29	bank ...			ATB - USD		6.00		740.38
General Journal	2021-10-29	bank ...			CWB		6.25		746.63
General Journal	2021-10-29	bank ...			BMO		22.50		769.13
General Journal	2021-10-29	bank ...			BMO		0.00		769.13
General Journal	2021-10-29	bank ...			BMO		0.00		769.13
General Journal	2021-11-02	bank ...			CWB		1.00		770.13
General Journal	2021-11-30	bank ...			CWB		6.25		776.38
General Journal	2021-11-30	bank ...			ATB - USD		6.00		782.38
General Journal	2021-11-30	bank ...			ATB Bank		21.00		803.38
General Journal	2021-11-30	bank ...			BMO		22.50		825.88
General Journal	2021-11-30	bank ...			BMO		0.00		825.88
General Journal	2021-11-30	bank ...			BMO		0.00		825.88
General Journal	2021-12-31	bank ...			ATB Bank		21.00		846.88
General Journal	2021-12-31	bank ...			ATB - USD		6.00		852.88
General Journal	2021-12-31	bank ...			BMO		22.50		875.38
General Journal	2021-12-31	bank ...			BMO		0.00		875.38
General Journal	2021-12-31	bank ...			BMO		0.00		875.38
General Journal	2021-12-31	bank ...			CWB		6.25		881.63
Total 60400 · Bank Service Charges							881.63	0.00	881.63
60401 · Non-deductible int & penalty									
General Journal	2021-03-08	Gov't...			interest o...	CWB	1,707.20		1,707.20
General Journal	2021-03-31	YRE...			adj intere...	30200 · Dividends Paid	1,943.50		3,650.70
General Journal	2021-04-05	corp ...				CWB	0.00		3,650.70
General Journal	2021-05-05	corp				CWB	0.00		3,650.70
General Journal	2021-06-04	Corp ...				CWB	0.00		3,650.70
General Journal	2021-07-08	COR...				CWB	0.00		3,650.70
Total 60401 · Non-deductible int & penalty							3,650.70	0.00	3,650.70
6100 · Amortization on tangible assets									
General Journal	2021-03-31	YRE...			current yr...	30200 · Dividends Paid	88,564.93		88,564.93
Total 6100 · Amortization on tangible assets							88,564.93	0.00	88,564.93
66700 · Accounting Fees									
General Journal	2021-03-31	YR E...				26103 · Big Bear-Due To...	4,620.00		4,620.00
Total 66700 · Accounting Fees							4,620.00	0.00	4,620.00

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Accrual Basis

1509571 AB Ltd
Profit & Loss Detail
 January through December 2021

Type	Date	Num	Name	Clr	Memo	Split	Debit	Credit	Balance
66701 · Administration Fees									
Bill	2021-01-29	1014	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		1,500.00
Bill	2021-02-28	1015	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		3,000.00
Bill	2021-03-30	1016	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		4,500.00
Bill	2021-04-30	1017	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		6,000.00
Bill	2021-05-12	1018	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		7,500.00
Bill	2021-06-30	1109	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		9,000.00
Bill	2021-07-31	1110	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		10,500.00
Bill	2021-08-30	1111	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		12,000.00
Bill	2021-09-30	1112	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		13,500.00
Bill	2021-10-29	1113	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		15,000.00
Bill	2021-11-30	1114	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		16,500.00
Bill	2021-12-31	1115	Tammy Bailey 86075155...			20000 · Accounts Payable	1,500.00		18,000.00
Total 66701 · Administration Fees							18,000.00	0.00	18,000.00
66702 · Legal Fees									
General Journal	2021-03-31	YR E...				26103 · Big Bear-Due To...	314.29		314.29
Total 66702 · Legal Fees							314.29	0.00	314.29
Total Expense							116,031.55	0.00	116,031.55
Net Ordinary Income							116,031.55	0.00	-116,031.55
Other Income/Expense									
Other Expense									
80001 · Income Tax current									
General Journal	2021-03-31	YRE...			record in...	30200 · Dividends Paid		37,500.00	-37,500.00
Total 80001 · Income Tax current							0.00	37,500.00	-37,500.00
Total Other Expense							0.00	37,500.00	-37,500.00
Net Other Income							0.00	37,500.00	37,500.00
Net Income							116,031.55	37,500.00	-78,531.55

1509571 AB Ltd
Balance Sheet
As of 31 January 2022

	<u>31 Jan 22</u>
ASSETS	
Current Assets	
Chequing/Savings	
ATB - USD	87.45
ATB Bank	1,400.93
BMO	862.68
CWB	12,857.03
Total Chequing/Savings	15,208.09
Total Current Assets	15,208.09
Fixed Assets	
16400 · Vehicles & Equipment	300,000.00
16405 · Equip-Hose	528,792.83
1784 · Accum amort - equipment	-189,408.00
1785 · Accum amort - Hose	-285,125.09
Total Fixed Assets	354,259.74
Other Assets	
14000 · Investment - Long Term	4,176,000.00
14001 · Investment-Direct Enviro	14.00
Total Other Assets	4,176,014.00
TOTAL ASSETS	<u>4,545,481.83</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Corporate taxes payable	-10,076.43
21001 · Provincial Taxes Payable	-548.13
2140 · Accrued liabilities	3,000.00
25500 · GST/HST Payable	-414.94
Total Other Current Liabilities	-8,039.50
Total Current Liabilities	-8,039.50
Long Term Liabilities	
26103 · Big Bear-Due To/From	2,907,662.36
26104 · Lori Mercredi-Due To/From	1,018,000.00
26105 · Doug Walh-Due To/From	1,018,000.00
26107 · Due- To/From Direct Enviro	14.00
26112 · shareholder- Jason Lloyd	442.56
26116 · Shareholder- 5556300 MB Ltd	53,000.00
26117 · Shareholder- Bob Lloyd	60,500.00
Total Long Term Liabilities	5,057,618.92
Total Liabilities	5,049,579.42
Equity	
30000 · Share Capital-common	199.00
30200 · Dividends Paid	-112,500.00
32000 · Retained Earnings	-377,680.43
Net Income	-14,116.16
Total Equity	-504,097.59
TOTAL LIABILITIES & EQUITY	<u>4,545,481.83</u>

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2022-01-31

Accrual Basis

Direct Environmental Technologies Inc
Profit & Loss Detail
 January 2021 through January 2022

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
40000 · Revenue									
40002 · Equipment Rentals									
General Journal	2021-03-31	YR E...		record relat...		12803 · CDN...		573,117.60	573,117.60
Total 40002 · Equipment Rentals							0.00	573,117.60	573,117.60
41000 · Other Income									
4100026 · Equipment Sales									
Invoice	2021-01-25	14	Barricade Environ...	SH04 2012 ...		11000 · Acco...	0.00		0.00
Invoice	2021-01-25	15	Barricade Environ...	SH05 2012 ...		11000 · Acco...	0.00		0.00
Invoice	2021-01-29	16	Barricade Environ...	SH06 2018 ...		11000 · Acco...	0.00		0.00
Invoice	2021-01-29	16	Barricade Environ...	SH19 2015 ...		11000 · Acco...	0.00		0.00
Invoice	2021-07-22	17	Big Bear Energy ...	Seametrics ...		11000 · Acco...	0.00		0.00
Invoice	2021-07-22	18	Big Bear Energy ...	Hose Deplo...		11000 · Acco...	0.00		0.00
Total 4100026 · Equipment Sales							0.00	0.00	0.00
Total 41000 · Other Income							0.00	0.00	0.00
Total 40000 · Revenue							0.00	573,117.60	573,117.60
Total Income							0.00	573,117.60	573,117.60
Cost of Goods Sold									
50000 · Cost of Goods Sold									
50015 · Equipment Rental									
General Journal	2021-03-31	YR E...		record relat...		12803 · CDN...	573,117.60		573,117.60
Total 50015 · Equipment Rental							573,117.60	0.00	573,117.60
Total 50000 · Cost of Goods Sold							573,117.60	0.00	573,117.60
Total COGS							573,117.60	0.00	573,117.60
Gross Profit							573,117.60	573,117.60	0.00
Expense									
60000 · EXPENSE									
60200 · Service Charges & Interest									
60224 · Bank Service Charges									
General Journal	2021-01-31					10000* · AT...	19.00		19.00
General Journal	2021-01-31					10001 · ATB ...	6.00		25.00
General Journal	2021-02-28					10000* · AT...	19.00		44.00
General Journal	2021-02-28					10001 · ATB ...	6.00		50.00
General Journal	2021-02-28					10010 · CWB	37.50		87.50
General Journal	2021-03-30					10000* · AT...	19.00		106.50
General Journal	2021-03-30					10001 · ATB ...	6.00		112.50
General Journal	2021-03-30					10010 · CWB	5.00		117.50
General Journal	2021-03-30			bank fee adj...		10010 · CWB		7.50	110.00

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2022-01-31

Accrual Basis

Direct Environmental Technologies Inc

Profit & Loss Detail

January 2021 through January 2022

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
General Journal	2021-04-04			transfer fro...		10001 · ATB ...	16.86		126.86
General Journal	2021-04-30					10000* · AT...	19.00		145.86
General Journal	2021-04-30					10001 · ATB ...	6.00		151.86
General Journal	2021-04-30					10010 · CWB	7.50		159.36
General Journal	2021-05-28	bank ...				10000* · AT...	19.00		178.36
General Journal	2021-05-28	bank ...				10001 · ATB ...	6.00		184.36
General Journal	2021-05-31	bank ...				10010 · CWB	7.50		191.86
General Journal	2021-06-02					10000* · AT...	19.00		210.86
General Journal	2021-06-02					10001 · ATB ...	6.00		216.86
General Journal	2021-06-30					10010 · CWB	7.50		224.36
General Journal	2021-07-30	bank ...				10000* · AT...	19.00		243.36
General Journal	2021-07-30	bank ...				10001 · ATB ...	6.00		249.36
General Journal	2021-07-30	bank ...				10010 · CWB	7.50		256.86
General Journal	2021-08-31	bank ...				10000* · AT...	19.00		275.86
General Journal	2021-08-31	bank ...				10001 · ATB ...	6.00		281.86
General Journal	2021-08-31	bank ...				10010 · CWB	7.50		289.36
General Journal	2021-09-30	bank ...				10000* · AT...	19.00		308.36
General Journal	2021-09-30	bank ...				10001 · ATB ...	6.00		314.36
General Journal	2021-09-30	bank ...				10010 · CWB	7.50		321.86
General Journal	2021-10-29	bank ...				10000* · AT...	19.00		340.86
General Journal	2021-10-29	bank ...				10000* · AT...		10.00	330.86
General Journal	2021-10-29	bank ...				10001 · ATB ...	6.00		336.86
General Journal	2021-10-29	bank ...				10010 · CWB	7.50		344.36
General Journal	2021-11-30	Tran...				10000* · AT...	21.01		365.37
General Journal	2021-11-30	Tran...				10000* · AT...	0.00		365.37
General Journal	2021-11-30	Tran...				10001 · ATB ...	6.00		371.37
General Journal	2021-11-30	bank ...				10010 · CWB	7.50		378.87
General Journal	2021-12-31	Tran...				10000* · AT...	21.00		399.87
General Journal	2021-12-31	Tran...				10000* · AT...	0.00		399.87
General Journal	2021-12-31	Tran...				10001 · ATB ...	6.00		405.87
Total 60224 · Bank Service Charges							423.37	17.50	405.87
60240 · Exchange									
General Journal	2021-01-04	Tran...				12801 · Due ...	16,506.00		16,506.00
General Journal	2021-01-05	Tran...		transfer		12801 · Due ...	4,680.00		21,186.00
General Journal	2021-01-08	Tran...		transfer fro...		12801 · Due ...	12,519.00		33,705.00
General Journal	2021-01-19	Tran...		transfer fro...		12801 · Due ...	4,261.50		37,966.50
General Journal	2021-01-26			transfer fro...		12801 · Due ...	4,200.00		42,166.50
General Journal	2021-01-29			transfer fro...		12801 · Due ...	21,255.00		63,421.50
General Journal	2021-02-08			transfer fro...		12801 · Due ...	11,292.00		74,713.50
General Journal	2021-02-16			transfer fro...		12801 · Due ...	4,165.50		78,879.00
General Journal	2021-02-26			transfer fro...		12801 · Due ...	24,367.20		103,246.20
General Journal	2021-03-03			transfer fro...		12801 · Due ...	8,118.00		111,364.20
General Journal	2021-03-04			transfer fro...		12801 · Due ...	14,082.10		125,446.30
General Journal	2021-03-09			transfer fro...		12801 · Due ...	18,788.00		144,234.30
General Journal	2021-03-12			transfer BA...		12801 · Due ...	4,030.55		148,264.85
General Journal	2021-03-12			wiserspread...		12802 · Due ...		4,030.55	144,234.30
General Journal	2021-03-24			transfer fro...		12801 · Due ...	13,220.00		157,454.30
General Journal	2021-03-30			transfer fro...		12801 · Due ...	21,576.00		179,030.30

12:03 PM

2022-01-31

Accrual Basis

Direct Environmental Technologies Inc
Profit & Loss Detail
January 2021 through January 2022

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
General Journal	2021-03-31	YR E...				12801 · Due ...	750.36		179,780.66
General Journal	2021-03-31	YR E...				12801 · Due ...	5,826.60		185,607.26
General Journal	2021-03-31	YR E...				12801 · Due ...	727.67		186,334.93
General Journal	2021-03-31	YR E...				12801 · Due ...	60.35		186,395.28
General Journal	2021-03-31	YR E...				12801 · Due ...	2,768.94		189,164.22
General Journal	2021-03-31	YR E...				12801 · Due ...	3,827.14		192,991.36
General Journal	2021-03-31	YR E...				12801 · Due ...	636.57		193,627.93
General Journal	2021-03-31	YR E...				12801 · Due ...	791.43		194,419.36
General Journal	2021-03-31	YR E...				12801 · Due ...	12,028.86		206,448.22
General Journal	2021-03-31	YR E...				12801 · Due ...	7,642.86		214,091.08
General Journal	2021-03-31	YR E...		for BAR- ac...		12801 · Due ...	2,635.41		216,726.49
General Journal	2021-03-31	YR E...				12801 · Due ...	125,369.47		342,095.96
General Journal	2021-03-31	YR E...		convert inte...		12803 · CDN...	50,402.76		392,498.72
General Journal	2021-04-27			transfer fro...		12801 · Due ...	24,610.00		417,108.72
General Journal	2021-05-07					12801 · Due ...		40,997.29	376,111.43
General Journal	2021-06-08			transfer fro...		12801 · Due ...	6,501.00		382,612.43
General Journal	2021-06-22			transfer fro...		12801 · Due ...	9,632.00		392,244.43
General Journal	2021-06-29	YR E...		transfer fro...		12801 · Due ...	12,050.00		404,294.43
General Journal	2021-07-06	Tran...		transfer fro...		12801 · Due ...	13,997.50		418,291.93
General Journal	2021-07-31	Tran...		transfer fro...		12801 · Due ...	18,900.00		437,191.93
General Journal	2021-08-12	Tran...		transfer fro...		12801 · Due ...	0.00		437,191.93
General Journal	2021-08-12	Tran...		transfer fro...		12801 · Due ...	7,962.00		445,153.93
General Journal	2021-08-31	Tran...		transfer fro...		12801 · Due ...	16,038.00		461,191.93
General Journal	2021-09-09	Tran...		transfer fro...		12801 · Due ...	2,777.00		463,968.93
General Journal	2021-09-13	Tran...		transfer fro...		12801 · Due ...	2,781.00		466,749.93
General Journal	2021-09-15	Tran...		transfer fro...		12801 · Due ...	29,832.00		496,581.93
General Journal	2021-09-23	Tran...		transfer fro...		12801 · Due ...	8,160.00		504,741.93
General Journal	2021-09-28	Tran...		transfer fro...		12801 · Due ...	16,689.60		521,431.53
General Journal	2021-10-04	Tran...		transfer fro...		12801 · Due ...	5,343.80		526,775.33
General Journal	2021-10-12	Tran...		transfer fro...		12801 · Due ...	9,472.00		536,247.33
General Journal	2021-10-27	Tran...		transfer fro...		12801 · Due ...	10,805.22		547,052.55
General Journal	2021-10-27	Tran...		transfer fro...		12801 · Due ...	8,059.23		555,111.78
General Journal	2021-11-02	Tran...		transfer fro...		12801 · Due ...	2,635.04		557,746.82
General Journal	2021-11-08	Tran...		transfer fro...		12801 · Due ...	2,301.99		560,048.81
General Journal	2021-11-09	Tran...		transfer fro...		12801 · Due ...	7,533.00		567,581.81
General Journal	2021-11-17	Tran...		transfer fro...		12801 · Due ...	2,718.00		570,299.81
General Journal	2021-12-06	Tran...		transfer fro...		12801 · Due ...	25,461.00		595,760.81
General Journal	2021-12-20	Tran...		transfer fro...		12801 · Due ...	7,562.50		603,323.31
General Journal	2021-12-29	Tran...		transfer fro...		12801 · Due ...	26,616.60		629,939.91
General Journal	2022-01-05	Tran...		transfer fro...		12801 · Due ...	6,965.60		636,905.51
General Journal	2022-01-12	Tran...		transfer fro...		12801 · Due ...		49,820.00	587,085.51
Total 60240 · Exchange							681,933.35	94,847.84	587,085.51
Total 60200 · Service Charges & Interest							682,356.72	94,865.34	587,491.38

12:03 PM

2022-01-31

Accrual Basis

Direct Environmental Technologies Inc
Profit & Loss Detail
January 2021 through January 2022

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
60500 · Insurance									
60500-2 · Liability Insurance									
General Journal	2021-03-31	YR E...		for direct		12801 · Due ...	1,088.42		1,088.42
Total 60500-2 · Liability Insurance							1,088.42	0.00	1,088.42
Total 60500 · Insurance							1,088.42	0.00	1,088.42
60900 · Professional & Accounting Fees									
60900-1 · Accounting Fees									
General Journal	2021-03-31	YR E...		for Direct		12801 · Due ...	3,675.00		3,675.00
Total 60900-1 · Accounting Fees							3,675.00	0.00	3,675.00
60900-2 · Legal Fees									
General Journal	2021-03-31	YR E...		for Direct		12801 · Due ...	1,083.30		1,083.30
Total 60900-2 · Legal Fees							1,083.30	0.00	1,083.30
Total 60900 · Professional & Accounting Fees							4,758.30	0.00	4,758.30
Total 60000 · EXPENSE							688,203.44	94,865.34	593,338.10
Total Expense							688,203.44	94,865.34	593,338.10
Net Ordinary Income							1,261,321.04	667,982.94	-593,338.10
Net Income							1,261,321.04	667,982.94	-593,338.10

Direct Environmental Technologies Inc

Balance Sheet

As of 31 January 2022

	31 Jan 22
ASSETS	
Current Assets	
Chequing/Savings	
10000* · ATB - Canadian Account	42.03
10001 · ATB -US Account	1.52
10010 · CWB	141.47
Total Chequing/Savings	185.02
Total Current Assets	185.02
Other Assets	
12700 · Investment in BAR	441,955.69
12800 · Other Asset	
12801 · Due To/From-Big Bear Energy	-6,907,730.35
12802 · Due To/From - Barricade	4,801,746.53
12803 · CDN-equivalent-dueto/from B...	1,050,196.56
12804 · Shareholder Loan	14.00
Total 12800 · Other Asset	-1,055,773.26
Total Other Assets	-613,817.57
TOTAL ASSETS	-613,632.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20001 · Accrued liabilities	3,000.00
22005 · GST/HST Payable	-28,649.30
Total Other Current Liabilities	-25,649.30
Total Current Liabilities	-25,649.30
Total Liabilities	-25,649.30
Equity	
30001 · Retained Earnings	-393,114.59
30002 · Share Capital - Common shares	14.00
Net Income	-194,882.66
Total Equity	-587,983.25
TOTAL LIABILITIES & EQUITY	-613,632.55

Appendix B

555 MB's Fiscal Year 2020 Income Statement and Balance Sheet

5556300 MANITOBA LTD

Profit & Loss

Oct 1, '19 - Sep 15, 20

Income

Consulting Income	80,000.00
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Total Income	80,000.00
---------------------	------------------

Expense

Bank Service Charges	19.00
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Legal Fees	1,880.49
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Total Expense	1,899.49
----------------------	-----------------

Net Ordinary Income	78,100.51
----------------------------	------------------

Net Income	78,100.51
-------------------	------------------

5556300 MANITOBA LTD

Balance Sheet

	<u>Sep 15, 20</u>
ASSETS	
Current Assets	
Chequing/Savings	
TD Canada Trust	60,786.94
Total Chequing/Savings	<u>60,786.94</u>
Total Current Assets	<u>60,786.94</u>
Fixed Assets	
Furniture and Equipment	6,500.00
Total Fixed Assets	<u>6,500.00</u>
TOTAL ASSETS	<u>67,286.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Alberta Provincial Tax	(69,401.97)
Federal Tax	(90,167.76)
GST/HST Payable	10,112.81
Total Other Current Liabilities	<u>(149,456.92)</u>
Total Current Liabilities	<u>(149,456.92)</u>
Total Liabilities	<u>(149,456.92)</u>
Equity	
Retained Earnings	773,319.55
Shareholder Dividends	175,000.00
Shareholder Due To/From	(809,676.20)
Net Income	78,100.51
Total Equity	<u>216,743.86</u>
TOTAL LIABILITIES & EQUITY	<u>67,286.94</u>

Appendix C

Letter to Laser Edge re: Interim Receivership Proceedings



January 24, 2022

Laser Edge
Phone: (403) 309-6363
Email: service@laseredge.ca

Attention: Mr. Chris McKay: chris@laseredge.ca
Mr. Roger McKay: roger@laseredge.ca
(collectively, the “**Company Representatives**”)

Dear Msrs. McKay:

Re: Interim Receivership Order

On January 21, 2022, the Court of Queen’s Bench of Alberta (the “**Court**”), granted an Order (the “**Interim Receivership Order**”), on an *ex parte* basis, pursuant to s. 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, s. 13(2) of the *Judicature Act*, RSA 2000, c J-2, s. 242(3) of the *Business Corporations Act*, RSA 2000, c B-9, whereby Alvarez and Marsal Canada Inc. (“**A&M**”) was appointed interim receiver (the “**Interim Receiver**”), without security, of all of Big Bear Energy Rentals Ltd. (“**Big Bear**”), 5556300 Manitoba Ltd., Barricade Environmental Ltd. (“**Barricade**”), Direct Environmental Technologies Inc., and 1509571 Alberta Ltd., (collectively, “**Big Bear Energy Group**” or the “**Company**”) current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the “**Property**”).

The Court also granted a restricted access and sealing court access Order (the “**Sealing Order**”) sealing the application and all material or evidence relied upon with respect to the application (the “**Sealed Documents**”) except for the Undertaking of Damages executed by Canadian Western Bank (“**CWB**”) until 35 days from granting of the Sealing Order or such further Order of this Court directing the unsealing of the Sealed Documents. A copy of the Interim Receivership Order and the Sealing Order is attached to this letter.

The Interim Receivership Order grants various powers to the Interim Receiver, including investigatory powers. The Interim Receivership Order also requires all Persons, including you as the Company’s IT service provider, to preserve and protect all books and records of the Company and to make available all such books and records to the Interim Receiver immediately. The Interim Receivership Order also provides that there is not to be any destruction, deletion, manipulation or otherwise of the Records by anyone including, the Company Representatives. Specifically, we draw your attention to sections 4, 7 and 8 of the Interim Receivership Order instructing the Company and all Persons to provide unfettered access to the Interim Receiver to all of the Company’s Records, wherever they may be located, access to the Company’s premise and to fully cooperate with the Interim Receiver.

The Interim Receiver is an officer of the Court and its obligations are to fulfill its duties outlined in the Interim Receivership Order, including reporting back to the Court as required or seeking further advice and direction. For clarity, the Interim Receiver will not be taking physical possession of the Company’s Property, with the exception of the Records which are to be made available to the Interim Receiver immediately.

The Interim Receiver will be attending the Company's premises located at 3 Industrial Drive, Sylvan Lake (the "**Premise**") in the morning of January 24, 2022. The Interim Receiver also wishes to meet you at Laser Edge's premise, to obtain full copies of all Records in your possession of the Company pursuant Interim Receivership Order.

Upon receipt of this letter, we understand that you may require to speak with your legal counsel to discuss the impact of the Interim Receivership Order and Sealing Order on you and your operations. However, please note that access and obtaining the Company's Records to the Interim Receiver cannot be denied. We wish to reiterate that full cooperation by the Company IT service provider is required pursuant to the Interim Receivership Order.

We respectfully request that upon receipt of this notice, for you or any of the Company Representatives contact the Interim Receiver immediately as required by the Interim Receivership Order. Our contact information is found below:

David Williams
david.williams@alvarezandmarsal.com
(403) 538-7536

Stephen Oosterbaan
soosterbaan@alvarezandmarsal.com
(403) 607-9323

Orest Konowalchuk
okonowalchuk@alvarezandmarsal.com
(403) 470-7478

Sincerely yours,
**Alvarez & Marsal Canada Inc, in its capacity as
Court appointed Interim Receiver of Big Bear Energy Group,
and not in its personal or corporate capacity**



Orest Konowalchuk, CPA, CA, CIRP, LIT
Senior Vice President

Enclosures

cc. Borden Ladner Gervais LLP (Ms. Robyn Gurofsky)

Appendix D

Letter to Company Representatives re: Interim Receivership Proceedings



January 24, 2022

Big Bear Energy Group
3 Industrial Drive
Sylvan Lake, Alberta, T4S 1P4

Attention: Robert Christopher Lloyd (Chief Executive Officer): boblloyd@telus.net
Kenneth John George Carstairs (Chief Financial Officer): ken@bigbearenergy.com
Jason R. Lloyd (Chief Business Development Officer): Jason.lloyd@bigbearenergy.com
Daniel Roberts (Controller): daniel.roberts@bigbearenergy.com
Tami Bailey (Accountant): tami.bailey@bigbearenergy.com
Lorraine Shewchuk (Executive Assistant / Accounting): accounting@bigbearenergy.com
(collectively, the “**Company Representatives**”)

Dear Mr. Robert Lloyd and Kenneth Carstairs:

Re: Interim Receivership Order

On January 21, 2022, the Court of Queen’s Bench of Alberta (the “**Court**”), granted an Order (the “**Interim Receivership Order**”), on an *ex parte* basis, pursuant to s. 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, s. 13(2) of the *Judicature Act*, RSA 2000, c J-2, s. 242(3) of the *Business Corporations Act*, RSA 2000, c B-9, whereby Alvarez and Marsal Canada Inc. (“**A&M**”) was appointed interim receiver (the “**Interim Receiver**”), without security, of all of Big Bear Energy Rentals Ltd. (“**Big Bear**”), 5556300 Manitoba Ltd., Barricade Environmental Ltd. (“**Barricade**”), Direct Environmental Technologies Inc., and 1509571 Alberta Ltd., (collectively, “**Big Bear Energy Group**” or the “**Company**”) current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the “**Property**”).

The Court also granted a restricted access and sealing court access Order (the “**Sealing Order**”) sealing the application and all material or evidence relied upon with respect to the application (the “**Sealed Documents**”) except for the Undertaking of Damages executed by Canadian Western Bank (“**CWB**”) until 35 days from granting of the Sealing Order or such further Order of this Court directing the unsealing of the Sealed Documents. A copy of the Interim Receivership Order and the Sealing Order is attached to this letter.

The Interim Receivership Order grants various powers to the Interim Receiver, including investigatory powers. The Interim Receivership Order also requires all Persons, including you as a director, officer or employee of the relevant Company, to preserve and protect all books and records of the Company and to make available all such books and records to the Interim Receiver immediately. The Interim Receivership Order also provides that there is not to be any destruction, deletion, manipulation or otherwise of the Records by the Company Representatives. Specifically, we draw your attention to sections 6 through to 14 of the Interim Receivership Order instructing the Company and all Persons to provide access to the Interim Receiver to all of the Company’s Records, wherever they may be located, access to the Company’s premise and to fully cooperate with the Interim Receiver.

The Interim Receiver is an officer of the Court and its obligations are to fulfill its duties outlined in the Interim Receivership Order, including reporting back to the Court as required or seeking further advice and direction. For clarity, the Interim Receiver will not be taking physical possession of the Company’s

Property, with the exception of the Records which are to be made available to the Interim Receiver immediately.

The Interim Receiver will also be attending the Company's premises located at 3 Industrial Drive, Sylvan Lake (the "**Premise**") in the morning of January 24, 2022 and will require that you provide the Interim Receiver with full access to the Premise in accordance with the terms of the Interim Receivership Order.

The Interim Receiver wishes to speak with yourselves, the other senior management team and Company Representatives, and arrange for the preservation and protection of the Records. This includes not only the records located at the Premises, but also any records in any shape or form that may be located offsite, including at any of the personal residences of the owners, directors or any other Persons.

Upon receipt of this letter, we understand that you may require to speak with your legal counsel to discuss the impact of the Interim Receivership Order and Sealing Order on you and your operations. However, please note that access to the Interim Receiver cannot be denied. We wish to reiterate that full cooperation by the Company Representatives is required pursuant to the Interim Receivership Order.

We respectfully request that upon receipt of this notice, for you or any of the Company Representatives contact the Interim Receiver as required by the Interim Receivership Order. Our contact information is found below:

David Williams
david.williams@alvarezandmarsal.com
(403) 538-7536

Stephen Oosterbaan
soosterbaan@alvarezandmarsal.com
(403) 607-9323

Orest Konowalchuk
okonowalchuk@alvarezandmarsal.com
(403) 470-7478

Sincerely yours,
**Alvarez & Marsal Canada Inc, in its capacity as
Court appointed Interim Receiver of Big Bear Energy Group,
and not in its personal or corporate capacity**



Orest Konowalchuk, CPA, CA, CIRP, LIT
Senior Vice President

Enclosures

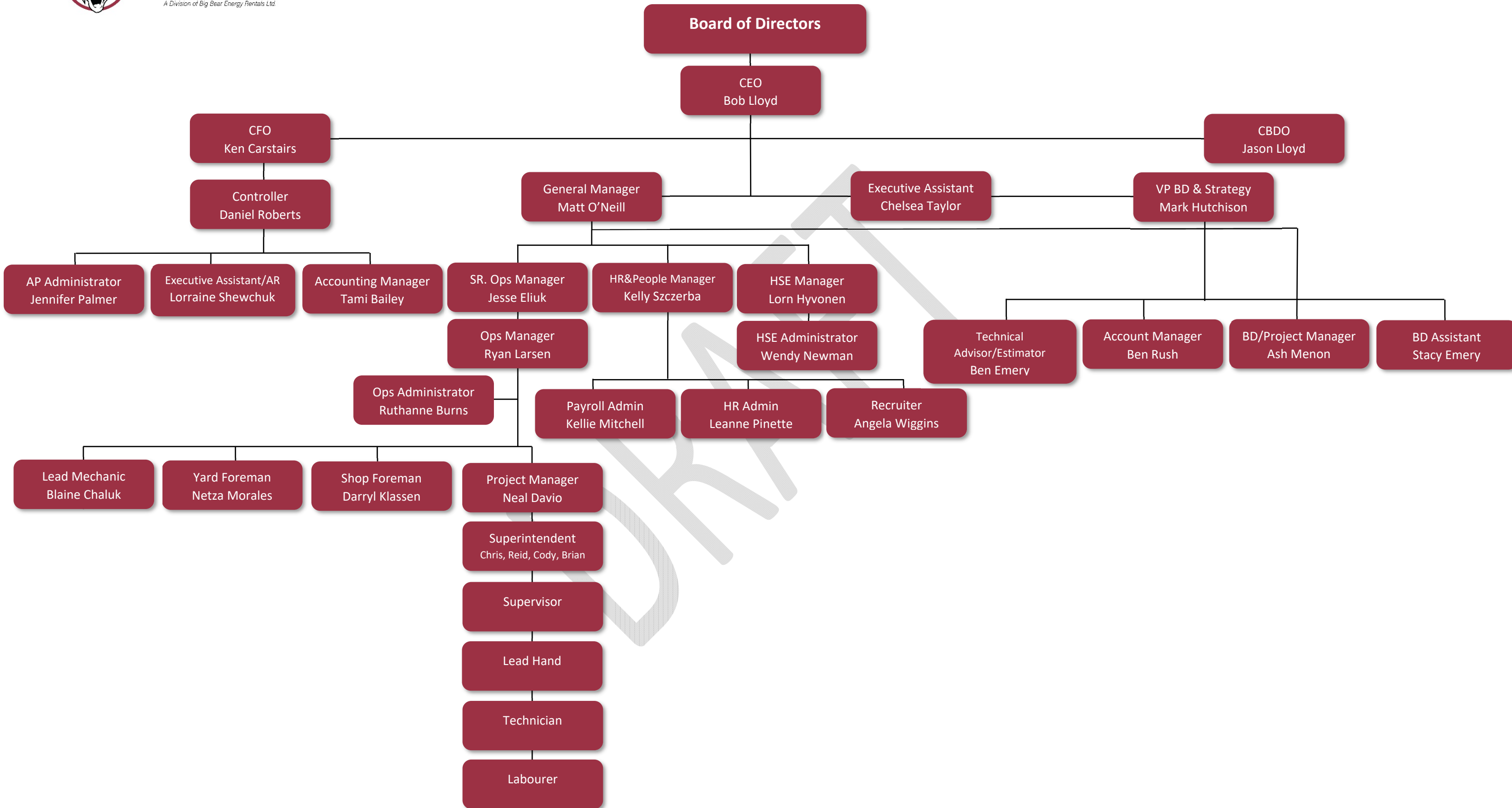
cc. Borden Ladner Gervais LLP (Ms. Robyn Gurofsky)



Appendix E

Organization Chart

ORGANIZATIONAL FLOW CHART



Appendix F

Last Chance, 3MK and CLL Capital Corp. Corporate Registries

Government of Alberta ■ Corporation/Non-Profit Search

Corporate Registration System

Date of Search: 2022/01/27
Time of Search: 04:07 PM
Search provided by: THE LICENSING COMPANY (CALGARY) INC.
Service Request Number: 36934773
Customer Reference Number:

Corporate Access Number: 206456626
Business Number: 897766184
Legal Entity Name: LAST CHANCE TRUCKING (1995) LTD.

Name History:

Previous Legal Entity Name	Date of Name Change (YYYY/MM/DD)
645662 ALBERTA LTD.	1995/10/11

Legal Entity Status: Active
Alberta Corporation Type: Named Alberta Corporation
Registration Date: 1995/03/08 YYYY/MM/DD

Registered Office:

Street: 2800, 10060 JASPER AVENUE
City: EDMONTON
Province: ALBERTA
Postal Code: T5J3V9

Records Address:

Street: 2800, 10060 JASPER AVENUE
City: EDMONTON
Province: ALBERTA
Postal Code: T5J3V9

Email Address: ANNUALRETURNS@DCLLP.COM

Directors:

Last Name: MORRISON
First Name: HUBERT
Street/Box Number: 3509-49 AVENUE

City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1E3

Voting Shareholders:

Last Name: MORRISON
First Name: HUBERT
Street: 3509-49 AVENUE
City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1E3
Percent Of Voting Shares: 100

Other Information:

Last Annual Return Filed:

File Year	Date Filed (YYYY/MM/DD)
2021	2021/09/22

Filing History:

List Date (YYYY/MM/DD)	Type of Filing
2009/03/31	Change Address
2009/07/03	Change Director / Shareholder
2020/02/17	Update BN
2021/09/22	Enter Annual Returns for Alberta and Extra-Provincial Corp.

The Registrar of Corporations certifies that, as of the date of this search, the above information is an accurate reproduction of data contained in the official public records of Corporate Registry.



Government of Alberta ■ Corporation/Non-Profit Search

Corporate Registration System

Date of Search: 2022/01/27
Time of Search: 04:11 PM
Search provided by: THE LICENSING COMPANY (CALGARY) INC.
Service Request Number: 36934817
Customer Reference Number:

Corporate Access Number: 2016303477
Business Number: 842731283
Legal Entity Name: 3MK ENERGY SERVICES LTD.

Name History:

Previous Legal Entity Name	Date of Name Change (YYYY/MM/DD)
1630347 ALBERTA LTD.	2011/10/13

Legal Entity Status: Active
Alberta Corporation Type: Named Alberta Corporation
Registration Date: 2011/09/21 YYYY/MM/DD

Registered Office:

Street: 100-5306 50 ST
City: LEDUC
Province: ALBERTA
Postal Code: T9E6Z6

Records Address:

Street: 100, 5306 - 50 STREET
City: LEDUC
Province: ALBERTA
Postal Code: T9E6Z6

Email Address: CORPORATE@ZAPLAW.CA

Directors:

Last Name: BJERKNESS
First Name: GORDON
Street/Box Number: PO BOX 6103

City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1R7

Last Name: MORRISON
First Name: HUBERT
Street/Box Number: 3509-49TH AVENUE
City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1E3

Voting Shareholders:

Last Name: BJERKNESS
First Name: GORDON
Street: PO BOX 6103
City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1R7
Percent Of Voting Shares: 25

Last Name: BJERKNESS
First Name: ARIAN
Street: PO BOX 6103
City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1R7
Percent Of Voting Shares: 25

Last Name: MORRISON
First Name: HUBERT
Street: 3509 - 49TH AVENUE
City: DRAYTON VALLEY
Province: ALBERTA
Postal Code: T7A1E3
Percent Of Voting Shares: 25

Last Name: MORRISON
First Name: RENATE
Street: 3509 - 49TH AVENUE
City: DRAYTON VALLEY
Province: ALBERTA

Postal Code: T7A1E3

Percent Of Voting Shares: 25

Details From Current Articles:

The information in this legal entity table supersedes equivalent electronic attachments

Share Structure: ATTACHED SCHEDULE "A"

Share Transfers Restrictions: ATTACHED SCHEDULE "B"

Min Number Of Directors: 1

Max Number Of Directors: 7

Business Restricted To: NONE

Business Restricted From: NONE

Other Provisions: ATTACHED SCHEDULE "C"

Other Information:

Last Annual Return Filed:

File Year	Date Filed (YYYY/MM/DD)
2020	2020/12/02

Outstanding Returns:

Annual returns are outstanding for the 2021 file year(s).

Filing History:

List Date (YYYY/MM/DD)	Type of Filing
2011/09/21	Incorporate Alberta Corporation
2011/10/13	Name Change Alberta Corporation
2020/02/20	Update BN
2020/12/02	Enter Annual Returns for Alberta and Extra-Provincial Corp.

Attachments:

Attachment Type	Microfilm Bar Code	Date Recorded (YYYY/MM/DD)
Share Structure	ELECTRONIC	2011/09/21
Restrictions on Share Transfers	ELECTRONIC	2011/09/21

The Registrar of Corporations certifies that, as of the date of this search, the above information is an accurate reproduction of data contained in the official public records of Corporate Registry.



Government of Alberta ■ Corporation/Non-Profit Search

Corporate Registration System

Date of Search: 2022/01/30
Time of Search: 05:14 PM
Search provided by: BORDEN LADNER GERVAIS LLP
Service Request Number: 36944762
Customer Reference Number: 022910-000008

Corporate Access Number: 2022341313

Business Number: 701746935

Legal Entity Name: CLL CAPITAL CORP.

Legal Entity Status: Active

Alberta Corporation Type: Named Alberta Corporation

Registration Date: 2019/12/11 YYYY/MM/DD

Registered Office:

Street: 1000 LIVINGSTON PLACE, 250 - 2ND STREET SW
City: CALGARY
Province: ALBERTA
Postal Code: T2P0C1

Records Address:

Street: 1000 LIVINGSTON PLACE, 250 - 2ND STREET SW
City: CALGARY
Province: ALBERTA
Postal Code: T2P0C1

Email Address: CORPORATE.CALGARY@DLAPIPER.COM

Directors:

Last Name: CARSTAIRS
First Name: KEN
Street/Box Number: RR #5, SITE 2, BOX 5
City: RIMBEY
Province: ALBERTA
Postal Code: T0C2J0

Last Name: LLOYD
First Name: JASON
Street/Box Number: P.O. BOX 373

City: ECKVILLE
Province: ALBERTA
Postal Code: T0M0X0

Last Name: LLOYD
First Name: ROBERT
Middle Name: CHRISTOPHER
Street/Box Number: 39041A, RANGE ROAD 12
City: RED DEER COUNTY
Province: ALBERTA
Postal Code: T4E0J1

Voting Shareholders:

Last Name: CARSTAIRS
First Name: KEN
Street: RR #5, SITE 2, BOX 5
City: RIMBEY
Province: ALBERTA
Postal Code: T0C2J0
Percent Of Voting Shares: 33.33

Last Name: LLOYD
First Name: ROBERT
Middle Name: CHRISTOPHER
Street: 39041A, RANGE ROAD 12
City: RED DEER COUNTY
Province: ALBERTA
Postal Code: T4E0J1
Percent Of Voting Shares: 33.33

Last Name: LLOYD
First Name: JASON
Street: P.O. BOX 373
City: ECKVILLE
Province: ALBERTA
Postal Code: T0M0X0
Percent Of Voting Shares: 33.33

Details From Current Articles:

The information in this legal entity table supersedes equivalent electronic attachments

Share Structure: SCHEDULE "A" ATTACHED
Share Transfers Restrictions: NO SHARES OF THE CORPORATION SHALL BE TRANSFERRED WITHOUT THE APPROVAL OF THE BOARD OF DIRECTORS
Min Number Of Directors: 1
Max Number Of Directors: 11
Business Restricted To: NONE
Business Restricted From: NONE
Other Provisions: SCHEDULE "B" ATTACHED

Other Information:

Last Annual Return Filed:

File Year	Date Filed (YYYY/MM/DD)
2020	2021/11/25

Filing History:

List Date (YYYY/MM/DD)	Type of Filing
2019/12/11	Incorporate Alberta Corporation
2020/11/09	Update Business Number Legal Entity
2021/11/25	Enter Annual Returns for Alberta and Extra-Provincial Corp.

Attachments:

Attachment Type	Microfilm Bar Code	Date Recorded (YYYY/MM/DD)
Share Structure	ELECTRONIC	2019/12/11
Other Rules or Provisions	ELECTRONIC	2019/12/11

The Registrar of Corporations certifies that, as of the date of this search, the above information is an accurate reproduction of data contained in the official public records of Corporate Registry.



Appendix G

Accounting Manager's Stress Leave Email

From: [Tami Bailey](#)
To: [Ken Carstairs](#); [Lorraine Shewchuk](#)
Subject: Stress Leave
Date: Saturday, January 15, 2022 2:00:24 PM
Attachments: [DOCTORS - STRESS LEAVE FORM COMPLETED.pdf](#)

Hi Ken,

I have attached my doctors note for Stress leave, effective immediately.

I will be forwarding this information to you, Cramer Coulthart and Lorraine shortly to start the processing right away.

This pass year with the directive by upper management of the manipulation of the Big Bear & Barricade financial statements, and the deterioration of respect and leadership within the accounting team after working together for so many years, has cause me great anxiety, stress and depression to the point it is affecting my health.

Ken, can you approve the below for Lorraine to pay me, it would be greatly appreciated:

Vacation due (1week last year) \$1,962.50

1509571 January payment \$1,575.00

Techflow January payment \$2,100.00

Please confirm receipt of this email. I will not be checking my Big Bear emails, nor answering calls as directed by my doctor at this time. Ken I hope you can respect and appreciate my request.

Thanks

Tammy Bailey

Appendix H

November 30, 2021 Margin Report



CANADIAN
WESTERN BANK

MONTHLY STATEMENT OF BORROWING LIMIT

48 22 51st Avenue, Red Deer, Alberta

(Branch Address)

Date: Jan 5, 2022

The undersigned Borrower calculates that in accordance with margin requirements established by agreement with the Bank, the maximum amount available to the Borrower for the month of December shall be as follows, with all reports as at November attached.

RECEIVABLES

Total receivables (aged list attached) \$ 10,323,797.66 (1=2+3)

CDN Receivables \$ 8,417,380.11 (2)

US Receivables \$ 1,906,417.55 (3)

Subtract from CDN Receivables

The entire outstanding balance of accounts where any portion exceeds 90 days

- 73,503.89 (4)

Holdbacks/accounts excluded from margin provisions - (5)

Inter-company accounts/due from officers - (6)

Any contra accounts payable - 149,950.00 (7)

Total qualifying CDN receivables =\$ 8,193,926.22 (8=2-4-5-6-7)

Margin percentage of qualifying CDN receivables X 75% (9)

Lending value of CDN receivables =\$ 6,145,444.67 (10=8X9)

Subtract from US Receivables

The entire outstanding balance of accounts where any portion exceeds 90 days

- 533,507.02 (11)

Holdbacks/accounts excluded from margin provisions - (12)

Inter-company accounts/due from officers - (13)

Any contra accounts payable - (14)

Total qualifying US receivables =\$ 1,372,910.53 (15=3-11-12-13-14)

Current CWB selling rate 1.2745 (16)

CDN equivalent of US receivables =\$ 1,749,774.47 (17=15X16)

Margin percentage of qualifying US receivables X 50% (18)

Lending value of US receivables =\$ 874,887.24 (19=17X18)

Lending Value of CDN and US Receivables =\$ 7,020,331.90 (20=10+19)

GOVERNMENT & INVESTMENT GRADE ACCOUNTS**Government and Investment Grade Accounts**

	\$ _____	(A)
Subtract:		
Gov't & Investment Grade Holdbacks	- _____	(B)
Gov't & Investment Grade Ineligible (>120 Days)	- _____	(C)
Other	- _____	(D)
Total Qualifying Gov't and Investment Grade Holdbacks	= \$ <u>0.00</u>	(E=A-B-C-D)
Margin percentage of qualifying Gov't & Investment Gr	X _____ %	(F)
Lending Value of Government & Investment Grade Accounts	= \$ <u>0.00</u>	(G=EXF)

INVENTORY

Raw materials	\$ _____	(21)
Work in Progress	+ _____	(22)
Finished goods	+ _____	(23)

Subtract from Inventory

Inventory not qualifying for financing	- _____	(24)
Inventory subject to security interests and/or under 30 day supplier payables	- _____	(25)
Total qualifying inventory	= \$ <u>0.00</u>	(26=21+22+23-24-25)
Margin percentage of qualifying inventories	X _____ %	(27)
	= \$ _____	(28=26X27)
Maximum amount of inventory allowed by margin formula	= \$ _____	(29)
Lending Value of Inventory (insert the lesser of line 28 or line 29)	= \$ _____	(30)

Lending Value of Receivables, Government & Investment Grade Accounts and Inventory

	= \$ <u>7,020,331.90</u>	(31=G+20+30)
Lending value of other collateral security	= \$ _____	(32)

PREFERENTIAL CLAIMS (Amounts owed to privileged and preferred creditors)

Wages/Employee deductions	\$ _____	(33)
Rent	+ _____	(34)
Goods & Services Tax/Other Taxes/Government Royalties	+ <u>657,173.00</u>	(35)
Pension Fund obligations/Employer Contributions	+ _____	(36)
Workers Compensation Owed	+ _____	(37)
Other	+ _____	(38)
Total Preferential Claims	= \$ <u>657,173.00</u>	(39)
Accounts Payable subject to lien under the Builder's Lien Act	\$ <u>0.00</u>	(40)
Letters of Credit/Guarantee (issued and outstanding) contained within the approved operating loan or overdraft facility	+ _____	(41)
Approved Credit Card Limit (subject to margin requirements)	+ <u>300,000.00</u>	(42)

BORROWING LIMIT**Net Lending Value of Receivables, Government & Investment Grade Accounts and Inventory**=\$ 6,063,158.90 (43=31+32-39-40-41-42)**Unmargined Bulge** 0.00

=\$ _____ (H)

Calculated Borrowing Limit=\$ 6,063,158.90 (I=H+43)**Authorized Credit Limit Facility** (include credit card approval and all segments subject to margin requirements)=\$ 6,300,000.00 (44)**Borrowing Limit** (insert the lesser of line 43 or line 44)=\$ 6,063,158.90 (45=less of I or 44)**Comments:**

The Borrower represents and warrants to the Bank that the information provided in this statement and on any accompanying reports is complete and accurate in all respects. Furthermore, the Borrower certifies that all sums owed to privileged and preferred creditors, including government agencies have been paid and that the sums specified above as Preferential Claims are current amounts owing. The Borrower agrees not to borrow if the total margined indebtedness of the Borrower at any one time should exceed (or would, as a result of that borrowing, exceed) the Borrowing Limit specified at line 45, and the Borrower will immediately repay any amount borrowed in excess of that Borrowing Limit.

Big Bear Energy Rentals Ltd.
(Borrower)

per: 
(Authorized Signing Officer)

per: _____
(Authorized Signing Officer)

OFFICER'S COMPLIANCE CERTIFICATE

For the Period of January, 2022

TO BE FORWARDED TO THE BANK WITHIN 30 CALENDAR DAYS FOLLOWING EACH REPORTING PERIOD TOGETHER WITH NOV 2021 PREPARED FINANCIAL STATEMENTS.

I, Ken Carstairs, of the city of Sylvan Lake in the Province of Alberta, hereby certify as follows:

1. That I am the President of Big Bear Energy Group;
2. That I am familiar with and have examined the provisions of the Commitment Letter (the "Agreement") dated 12 November 2021, and all subsequent amendments between Big Bear Energy Group (the "Borrower") and CANADIAN WESTERN BANK (the "Bank"), and have made reasonable investigations of corporate record and inquiries of other officers and senior personnel of the Borrower and based on the foregoing and as of the date of this Certificate:
 - a) the representation and warranties contained in the Agreement are true and correct;
 - b) the Borrower is not in default under the Agreement nor has any event occurred which, with the giving of notice or the passage of time or both, would constitute an Event of Default under the Agreement and the Borrower is not in default under any other material agreement for monies borrowed, raised, or guaranteed to which the Borrower is a part or by which it is bound;
 - c) the covenants contained in the Agreement have not been breached and during the next fiscal quarter of the Borrower, there is no reason to believe that any of such covenants will be breached; and
 - d) all preferential items, such as wages/employee deductions, income tax, WCB, Pension Plan and GST are current.
3. That as of the end of the month to which this Certificate applies,
(input covenants established here)

DATED AT SYLVAN LAKE THIS 5 DAY OF JANUARY, 2022.

Company Name

Big Bear Energy Group

Per:


Authorized Signatory:

BIG BEAR ENERGY SERVICES BARRICADE ENVIRONMENTAL LTD

BALANCE SHEET AS OF NOVEMBER 30,2021

ASSETS

CURRENT

Bank	\$ 53,305
Accounts Receivable	10,857,595
Inventory	3,779,482
Prepaid expenses	622,404
Employee Loans	136,261
	\$ 15,449,047

CAPITAL ASSETS

10,209,962

FUTURE INCOME TAX RECOVERABLE

-5,000

DUE FROM RELATED PARTY

9,877,326

\$ 35,531,335

LIABILITIES

CURRENT

Accounts Payable	3,941,912
Tax Payable	657,173
Line Of Credit	3,808,034
CPLTD	2,603,881
	\$ 11,011,000

LONG TERM LIABILITIES

Long Term Liabilities	10,629,091
Loans-Sharholder	873,881
Due To Shareholders	7,762,326
	\$ 30,276,297

SHAREHOLDERS EQUITY

Retained Earnings	2,381,135
Share Capital - Common shares	104
Dividends	0
Net Income	2,873,800
	\$ 5,255,039
	\$ 35,531,335

BIG BEAR ENERGY SERVICES BARRICADE ENVIRONMENTAL LTD

COMPARATIVE PROFIT & LOSS - NOVEMBER 30, 2021

YTD

	Nov 30,2021	Nov 30,2020	Projection	Apr-Nov 2021	Apr-Nov 2020	Projection
Revenue						
Fluid Transfer & Pumping	3,053,355.04	693,157.87	1,699,600.00	13,987,653.07	5,303,795.00	8,950,385.92
Manpower Services	126,580.00	0.00	0.00	2,042,907.78	0.00	11,453,000.00
Equipment Rentals	29,431.42	10,831.00	13,760.00	523,246.37	271,601.52	95,080.00
Flood Mitigation	0.00	0.00	0.00	0.00	0.00	0.00
Fluid Heating	483,390.25	315,428.91	803,747.00	667,955.79	367,601.91	1,074,787.00
H2S Management	8,472.16	13,806.54	22,500.00	93,387.64	42,605.62	144,000.00
Frac Iron Restraints	113,469.38	0.00	70,144.00	546,414.68	1,280.00	387,712.00
Containment Rentals	158,053.24	858.88	122,880.00	181,294.66	35,664.00	522,240.00
Trucking Services	0.00	0.00	175,200.00	15,360.00	2,073.60	926,525.44
Other Income	32,223.88	4,173.00	5,760.00	306,544.46	847,756.21	11,520.00
C Rings	0.00	0.00	0.00	67,236.10	0.00	0.00
Customer Discount	-0.12	-0.01	0.00	-50,277.02	0.00	0.00
Total Income	4,004,975.24	1,038,256.19	2,913,591.00	18,381,723.52	6,872,377.85	23,565,250.36
Cost of Goods Sold						
Products & Services	288,601.71	8,906.09	21,900.00	1,675,738.06	315,557.73	140,000.00
Labour Cost	690,619.27	258,453.70	416,666.88	4,729,445.72	1,903,833.85	4,209,251.80
Manpower Labour Cost	505,359.20	0.00	419,109.00	928,992.34	0.00	7,396,095.00
Trucking Services	276,234.55	0.00	114,318.00	0.00	0.00	604,558.24
Fuel and Oil	383,067.23	31,194.48	118,168.00	694,858.81	136,446.90	680,380.48
Other COGS Expenses	0.00	0.00	3,200.00	73,845.15	46,710.52	25,600.00
Equipment Rental	372,685.61	29,311.04	275,851.00	1,625,327.16	184,353.62	1,626,743.12
Total COGS	2,516,567.57	327,865.32	1,369,212.88	9,728,207.25	2,586,902.61	14,682,628.64
Gross Profit	1,488,407.67	710,390.87	1,544,378.12	8,653,516.27	4,285,475.24	8,882,621.72
Expense						
Advertising & Promotion	20,813.11	21,135.95	27,800.00	89,055.92	120,618.26	213,100.00
Service Charges & Interest	326,096.71	434,148.83	23,875.00	995,821.12	867,506.64	278,410.00
Training,Dues & Subscriptions	25,086.84	17,077.45	20,340.00	245,234.65	136,239.05	176,220.00
Insurance	50,070.36	50,162.64	44,736.00	337,499.21	288,248.58	357,888.00
Building & Property Expense	64,231.43	38,971.99	73,584.00	425,742.56	319,183.52	588,672.00
Equipment Expenses	32,066.75	11,857.23	167,647.00	177,173.32	65,126.72	411,100.12
Ammortization	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Expense	59,548.70	43,978.89	43,116.00	427,916.61	293,716.00	359,152.00
Office Expense	14,541.16	4,810.28	4,368.00	56,815.11	29,775.29	34,944.00
Shop Expenses	15,072.28	13,298.57	25,748.00	159,917.88	138,074.79	170,484.00
Professional & Accounting Fees	23,241.95	34,518.37	62,020.00	298,057.83	450,396.39	593,160.00
Telephone/Communications Exp	17,644.14	15,144.10	19,580.00	137,390.90	158,333.91	147,680.00
Utilities	9,264.90	8,319.66	7,036.00	54,278.55	47,204.22	56,288.00
Travel	7,684.68	3,538.95	8,040.00	35,832.09	18,292.95	64,320.00
Misc Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	71,933.67	39,532.94	0.00	537,664.86	294,188.90	0.00
Wages	268,537.62	174,013.91	293,576.44	1,801,318.93	1,258,166.38	2,419,576.56
Total Expense	1,005,834.31	910,509.75	821,466.44	5,779,719.53	4,485,071.59	5,870,994.68
Net Ordinary Income	482,573.36	-200,118.88	722,911.68	2,873,796.74	-199,596.35	3,011,627.04
Total Other Income	0.00	0.22	0.00	3.25	13.57	0.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00
Provision Tax	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	482,573.36	-200,118.66	722,911.68	2,873,800.00	-199,582.78	3,011,627.04

BIG BEAR ENERGY SERVICES BARRICADE ENVIRONMENTAL LTD

A/R SUMMARY AS OF NOVEMBER 30,2021

BARRICADE(US\$)	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Advance Energy LLC	0.00	0.00	1,275.00	0.00	0.00	1,275.00
BJ Services LLC	0.00	0.00	0.00	0.00	65,696.25	65,696.25
Brickellhouse Condominium Association Inc	0.00	0.00	0.00	0.00	81,770.70	81,770.70
Continental Resources Inc.	491,884.31	198,348.15	204,573.40	0.00	0.00	894,805.86
EOG Resources Inc	0.00	101,449.31	0.00	0.00	0.00	101,449.31
FEMA	0.00	0.00	0.00	0.00	347,520.82	347,520.82
Hydro Line LLC/US Energy	0.00	0.00	0.00	0.00	38,519.25	38,519.25
Lone Tree Energy	5,270.00	0.00	0.00	0.00	0.00	5,270.00
NexTier Oilfield Solutions	212,607.46	75,395.98	82,106.92	0.00	0.00	370,110.36
TOTAL	709,761.77	375,193.44	287,955.32	0.00	533,507.02	1,906,417.55

BIG BEAR ENERGY	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Alberta Agriculture and Forestry	0.00	0.00	0.00	0.00	0.00	0.00
Barricade Environmental Ltd.	0.00	0.00	0.00	0.00	149,950.00	149,950.00
Baytex Energy Corp.	0.00	39,437.13	0.00	0.00	0.00	39,437.13
Castlegate Energy Ltd.	129,186.01	0.00	0.00	0.00	0.00	129,186.01
Challenger Technical Services Ltd	3,360.00	0.00	0.00	0.00	0.00	3,360.00
Clean Harbors Energy & Industrial	0.00	537,272.90	755,842.14	0.00	0.00	1,293,115.04
CNOOC Petroleum North America ULC.	4,926.77	0.00	2,239.43	0.00	0.00	7,166.20
ConocoPhillips/Blu-Water LPLTD	202,877.09	0.00	0.00	0.00	0.00	202,877.09
Dakow Ventures Ltd.	34,365.72	0.00	0.00	6,743.26	0.00	41,108.98
Fraction Energy Services	0.00	0.00	0.00	2,747.85	0.00	2,747.85
Husky Energy Inc.	0.00	0.00	0.00	20,606.78	0.00	20,606.78
Industrial Force Ltd..	0.00	0.00	0.00	0.00	8,567.78	8,567.78
J.S.D. Construction Ltd.	0.00	7,140.00	0.00	0.00	0.00	7,140.00
Jules Oilfield Services Ltd.	0.00	0.00	0.00	0.00	472.50	472.50
Loilty Consulting Ltd.	1,837.50	0.00	0.00	0.00	0.00	1,837.50
Loyal Energy Canada Operating	0.00	0.00	3,675.00	0.00	0.00	3,675.00
Matrix Solutions Inc.	0.00	0.00	1,974.00	0.00	0.00	1,974.00
Monsoon Oilfield Ltd.	6,221.25	23,661.76	0.00	0.00	0.00	29,883.01
New Wave Energy Services Ltd.	0.00	0.00	4,971.75	0.00	0.00	4,971.75
Petrus Resources	152,850.99	223,912.01	0.00	0.00	0.00	376,763.00
Pine Cliff Energy	164,880.94	0.00	0.00	0.00	0.00	164,880.94
Regional Municipality Wood Buffalo	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard Training	0.00	0.00	4,165.19	0.00	0.00	4,165.19
Storm Resources Ltd.	0.00	150,622.50	0.00	0.00	0.00	150,622.50
Tangle Creek Energy Ltd.	0.00	0.00	92,767.50	0.00	0.00	92,767.50
Taqa North Ltd.	381,888.61	726,391.61	301,790.24	0.00	0.00	1,410,070.46
Total Oilfield Rentals.	6,208.13	6,641.25	0.00	0.00	0.00	12,849.38
Tourmaline/ Blu-Water LP LTD	710,725.08	278,930.92	0.00	0.00	0.00	989,656.00
United Rentals Inc..	0.00	2,654.93	0.00	0.00	0.00	2,654.93
Whitecap Resources Inc.	291,199.40	37.00	161,708.78	0.00	0.00	452,945.18
Wildcat Fire Services Inc.	0.00	0.00	190,125.18	0.00	0.00	190,125.18
Winslow Resources Inc. c/o Spartan Delta	1,161,529.61	698,858.40	761,415.22	0.00	0.00	2,621,803.23
TOTAL	3,252,057.10	2,695,560.41	2,280,674.43	30,097.89	158,990.28	8,417,380.11

BARRICADE	
Over 90 Days- Ineligible	533,507.02
Investment Grade	0.00
Related Company	0.00

BIG BEAR ENERGY	
Over 90 Days- Ineligible	73,503.89
Investment Grade	0.00
Related Company	149,950.00

BIG BEAR ENERGY SERVICES BARRICADE ENVIRONMENTAL LTD

A/R SUMMARY AS OF NOVEMBER 30,2021

Canadian Dollars
Conversion rate 1.28

	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Advance Energy LLC	0.00	0.00	1,632.00	0.00	0.00	1,632.00
BJ Services LLC	0.00	0.00	0.00	0.00	84,091.20	84,091.20
Brickellhouse Condominium Association Inc	0.00	0.00	0.00	0.00	104,666.50	104,666.50
Continental Resources Inc.	629,611.92	253,885.63	261,853.95	0.00	0.00	1,145,351.50
EOG Resources Inc	0.00	129,855.12	0.00	0.00	0.00	129,855.12
FEMA-EIDL	0.00	0.00	0.00	0.00	444,826.65	444,826.65
Hydro Line LLC/US Energy	0.00	0.00	0.00	0.00	49,304.64	49,304.64
Lone Tree Energy	6,745.60	0.00	0.00	0.00	0.00	6,745.60
NexTier Oilfield Solutions	272,137.55	96,506.85	105,096.86	0.00	0.00	473,741.26
Alberta Agriculture and Forestry	0.00	0.00	0.00	0.00	0.00	0.00
Barricade Environmental Ltd.	0.00	0.00	0.00	0.00	149,950.00	149,950.00
Baytex Energy Corp.	0.00	39,437.13	0.00	0.00	0.00	39,437.13
Castlegate Energy Ltd.	129,186.01	0.00	0.00	0.00	0.00	129,186.01
Challenger Technical Services Ltd	3,360.00	0.00	0.00	0.00	0.00	3,360.00
Clean Harbors Energy & Industrial	0.00	537,272.90	755,842.14	0.00	0.00	1,293,115.04
CNOOC Petroleum North America ULC.	4,926.77	0.00	2,239.43	0.00	0.00	7,166.20
ConocoPhillips/Blu-Water LPLTD	202,877.09	0.00	0.00	0.00	0.00	202,877.09
Dakow Ventures Ltd.	34,365.72	0.00	0.00	6,743.26	0.00	41,108.98
Fraction Energy Services	0.00	0.00	0.00	2,747.85	0.00	2,747.85
Husky Energy Inc.	0.00	0.00	0.00	20,606.78	0.00	20,606.78
Industrial Force Ltd..	0.00	0.00	0.00	0.00	8,567.78	8,567.78
J.S.D. Construction Ltd.	0.00	7,140.00	0.00	0.00	0.00	7,140.00
Jules Oilfield Services Ltd.	0.00	0.00	0.00	0.00	472.50	472.50
Loilty Consulting Ltd.	1,837.50	0.00	0.00	0.00	0.00	1,837.50
Loyal Energy Canada Operating	0.00	0.00	3,675.00	0.00	0.00	3,675.00
Matrix Solutions Inc.	0.00	0.00	1,974.00	0.00	0.00	1,974.00
Monsoon Oilfield Ltd.	6,221.25	23,661.76	0.00	0.00	0.00	29,883.01
New Wave Energy Services Ltd.	0.00	0.00	4,971.75	0.00	0.00	4,971.75
Petrus Resources	152,850.99	223,912.01	0.00	0.00	0.00	376,763.00
Pine Cliff Energy	164,880.94	0.00	0.00	0.00	0.00	164,880.94
Regional Municipality Wood Buffalo	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard Training	0.00	0.00	4,165.19	0.00	0.00	4,165.19
Storm Resources Ltd.	0.00	150,622.50	0.00	0.00	0.00	150,622.50
Tangle Creek Energy Ltd.	0.00	0.00	92,767.50	0.00	0.00	92,767.50
Taq North Ltd.	381,888.61	726,391.61	301,790.24	0.00	0.00	1,410,070.46
Total Oilfield Rentals.	6,208.13	6,641.25	0.00	0.00	0.00	12,849.38
Tourmaline/ Blu-Water LP LTD	710,725.08	278,930.92	0.00	0.00	0.00	989,656.00
United Rentals Inc..	0.00	2,654.93	0.00	0.00	0.00	2,654.93
Whitecap Resources Inc.	291,199.40	37.00	161,708.78	0.00	0.00	452,945.18
Wildcat Fire Services Inc.	0.00	0.00	190,125.18	0.00	0.00	190,125.18
Winslow Resources Inc. c/o Spartan Delta	1,161,529.61	698,858.40	761,415.22	0.00	0.00	2,621,803.23
TOTAL	4,160,552.17	3,175,808.01	2,649,257.24	30,097.89	841,879.27	10,857,594.57

Over 90 Days- Ineligible	756,392.88
Investment Grade	0.00
Related Company	149,950.00

BARRICADE ENVIRONMENTAL LTD

A/P SUMMARY AS OF NOVEMBER 30 ,2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A-One Rental	0.00	0.00	0.00	752.60	752.60
Alpine Auto Glass	0.00	0.00	0.00	397.80	397.80
American Welding & Gas Inc.	0.00	0.00	0.00	847.72	847.72
AmeriPride	0.00	0.00	0.00	771.13	771.13
Arctic Energy Services, LLC	0.00	0.00	0.00	7,893.99	7,893.99
Armstrong Sanitation	0.00	0.00	655.78	719.22	1,375.00
Ascendum Machinery Inc	0.00	0.00	0.00	1,264.07	1,264.07
Badger Daylighting Corp	0.00	0.00	0.00	4,245.67	4,245.67
Badlands Truck & Trailer LLC	0.00	0.00	0.00	506.53	506.53
Blue Flame Propane	0.00	0.00	0.00	388.50	388.50
Cenex	2,984.66	0.00	0.00	0.00	2,984.66
City of Cheyenne	0.00	139.19	0.00	0.00	139.19
Dan's Tire Service	0.00	0.00	0.00	1,661.27	1,661.27
Elwood Staffing Services, Inc.	190,685.78	367.92	0.00	0.00	191,053.70
Fat Boys Tire & Auto	0.00	0.00	0.00	19.61	19.61
Fortress Development Solution LLC	0.00	4,895.00	0.00	0.00	4,895.00
GSS Construction & Oilfield Supply	0.00	0.00	0.00	2,455.25	2,455.25
HireQuest Direct	476.38	0.00	0.00	0.00	476.38
Holiday Companies	55,759.25	0.00	0.00	0.00	55,759.25
J & CD Consulting, LLC	0.00	0.00	0.00	682.50	682.50
LEGALINC CORPORATE SERVICES	0.00	0.00	0.00	79.00	79.00
Lewis Roca Rothgerber Christie LLP	0.00	0.00	0.00	3,732.00	3,732.00
Miller Fabrication LLC	0.00	0.00	0.00	1,925.00	1,925.00
Mindseye Creative Vision & Marketing	655.48	0.00	0.00	0.00	655.48
Montana-Dakota Utilities Co.	46.73	21.96	0.00	0.00	68.69
Mountrail-Williams Electric Cooperative	0.00	0.00	0.00	1,073.39	1,073.39
Norco Inc.	54.45	0.00	0.00	0.00	54.45
Northwest Rural Water District	264.67	0.00	0.00	0.00	264.67
Port A Pots by TDS, Inc.	0.00	0.00	0.00	1,606.40	1,606.40
Power Equipment Company	0.00	0.00	0.00	2,746.09	2,746.09
Precision Automotive LLC	0.00	0.00	0.00	3,103.41	3,103.41
R&R Services Inc.	223,846.24	64,958.30	0.00	0.00	288,804.54
Simpson Electric Co.	0.00	0.00	0.00	173.25	173.25
Southern Boys Trucking	40,195.93	0.00	0.00	0.00	40,195.93
Spectrum Business	0.00	383.43	0.00	618.74	1,002.17
Stephen Moffat	1,102.82	0.00	0.00	0.00	1,102.82
Tyrrell Auto Center	0.00	0.00	0.00	573.48	573.48
TOTAL	516,072.39	70,765.80	655.78	38,236.62	625,730.59

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

A/P SUMMARY AS OF NOVEMBER 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1600541 Alberta Ltd./The Welding Shop	0.00	0.00	0.00	1,239.00	1,239.00
1959782 Ab Ltd.	0.00	0.00	0.00	420.00	420.00
2220628 Alberta Ltd.	826.88	0.00	0.00	0.00	826.88
3M Safety Training	0.00	0.00	0.00	3,658.20	3,658.20
5556300 Manitoba Ltd	10,500.00	0.00	0.00	0.00	10,500.00
602582 Alberta Ltd.	0.00	0.00	0.00	7,425.00	7,425.00
A.E.S. Industrial Supplies Ltd.	419.95	102.21	0.00	0.00	522.16
A/T Tire and Performance	2,718.39	488.40	1,836.10	0.00	5,042.89
Acden Environment	0.00	0.00	0.00	361.33	361.33
Alpine NDT Services Inc	565.95	0.00	0.00	0.00	565.95
Alsco Canada Corporation	3,167.78	3,671.65	1,842.87	0.00	8,682.30
AMA Trucking	12,390.00	0.00	0.00	0.00	12,390.00
Apex Oilfield Services (2000) Inc.	273,874.99	0.00	0.00	0.00	273,874.99
Apex Well Servicing (2010) Inc.	55,526.64	0.00	0.00	0.00	55,526.64
AT Safety Training	2,315.25	0.00	472.50	0.00	2,787.75
Avetta, LLC	0.00	0.00	2,347.62	0.00	2,347.62
BCL Consulting Group Inc.	330.75	0.00	866.25	897.75	2,094.75
Bearcom Canada Corp.	219.95	1,437.57	210.00	210.00	2,077.52
Best Shredding (Paper Cuts Ltd.)	160.61	0.00	103.95	0.00	264.56
Bob Lloyd	24,534.13	0.00	0.00	0.00	24,534.13
Bobcat of Red Deer	0.00	0.00	0.00	2,083.46	2,083.46
Bramall Oilfield Hauling Ltd.	0.00	1,512.00	0.00	0.00	1,512.00
Brandt Tractor Ltd.	761.70	0.00	0.00	0.00	761.70
Budget Inn Douglas	0.00	0.00	3,329.94	0.00	3,329.94
Bumper to Bumper	0.00	0.00	92.48	0.00	92.48
Burke Calibration Ltd.	2,488.23	0.00	0.00	0.00	2,488.23
Calecorp International Ltd.	255,679.50	0.00	0.00	251,020.32	506,699.82
Cam Clark Ford	1,550.67	0.00	0.00	0.00	1,550.67
Canadian Energy Battery Direct Inc.	0.00	0.00	1,021.55	0.00	1,021.55
Canadian Linen & Uniform Service	2,140.16	1,692.50	1,603.88	0.00	5,436.54
Castle Building Centre	0.00	731.37	0.00	9,736.66	10,468.03
CB Rockets	0.00	0.00	0.00	309.00	309.00
Central Pest Control Ltd.	99.75	99.75	99.75	99.75	399.00
Choice Auto Electric Ltd.	183.87	0.00	0.00	0.00	183.87
Consun Contracting Ltd.	15,723.75	0.00	0.00	0.00	15,723.75
Continental Chain & Rigging	3,135.82	0.00	0.00	0.00	3,135.82
Cooper Roofing	6,801.75	0.00	0.00	0.00	6,801.75
Datasite Ontario Inc.	37.49	37.49	0.00	0.00	74.98
Delta Cleaning IKODB Inc.	2,551.50	0.00	0.00	0.00	2,551.50
Digitex Canada Inc.	2,175.24	2,003.04	511.43	0.00	4,689.71
Direct Energy Regulated Services	2,964.35	0.00	0.00	0.00	2,964.35
DLA Piper (Canada) LLP	1,232.98	0.00	0.00	22,053.24	23,286.22
Drain Doctor	0.00	716.63	0.00	0.00	716.63
ECS Safety Services Ltd.	0.00	99.75	199.50	0.00	299.25
ElectroGas Monitors Ltd.	52.50	64.84	0.00	0.00	117.34
Encon Group Inc./Victor Canada	26,369.76	0.00	0.00	0.00	26,369.76
Epcor Energy Alberta Inc.	5,226.32	0.00	0.00	0.00	5,226.32
Ernst & Young Orenda Corporate	0.00	0.00	0.00	15,750.00	15,750.00
FIL-TREK CORPORATION	352.80	0.00	2,546.25	0.00	2,899.05
Folvik's Mechanical Services Ltd.	6,008.38	0.00	0.00	0.00	6,008.38
Foothills Tank Rentals Ltd.	0.00	0.00	0.00	472.50	472.50
Fountain Tire -RMH	0.00	0.00	34.86	0.00	34.86
Fraction Energy Services Ltd.	9,116.52	0.00	0.00	0.00	9,116.52
Great West Kenworth Ltd.	0.00	0.00	102.98	1,442.08	1,545.06
Gregg Distributors LP.	0.00	2,442.15	0.00	0.00	2,442.15
GTI Petroleum	204,167.46	21,751.50	0.00	0.00	225,918.96
Hammer Equipment	0.00	7,293.59	0.00	0.00	7,293.59
Hellbound Services Corp.	0.00	0.00	510.30	1,300.00	1,810.30
High Performance Coatings	7.63	7.63	7.63	381.57	404.46
Hodgson Contracting Ltd.	0.00	0.00	0.00	209,368.00	209,368.00

HosePower Canada	0.00	0.00	0.00	270.83	270.83
Hospital Activity Book for Children Ltd.	0.00	1,044.75	0.00	0.00	1,044.75
HR Downloads	838.95	0.00	0.00	0.00	838.95
HSE Integrated Ltd.	4,848.65	0.00	0.00	5,988.15	10,836.80
Industrial Force Ltd.	49,193.81	0.00	12,632.08	0.00	61,825.89
Ingeveld & Associates Ltd	0.00	6,804.00	9,072.00	0.00	15,876.00
Jack McGeough	4,596.42	0.00	0.00	0.00	4,596.42
JCI Filtration & Separation	0.00	2,730.00	0.00	0.00	2,730.00
Kal Tire o/a Sparrow's Auto Service Ltd.	5,021.98	5,484.18	41.86	0.00	10,548.02
Kencor Heavy Haul Ltd.	10,800.00	0.00	0.00	18,800.00	29,600.00
Koch Fuel Products Ltd.	2,089.76	2,032.61	0.00	0.00	4,122.37
Laser Edge Inc.	14,593.42	0.00	0.00	0.00	14,593.42
Last Chance Trucking (1995) Ltd.	14,180.91	7,943.25	186,383.63	0.00	208,507.79
Layfield Canada Ltd.	0.00	0.00	1,186.50	6,982.50	8,169.00
Leading Edge Mechanical Ltd.	0.00	0.00	0.00	566.47	566.47
Leavitt Machinery	0.00	0.00	273.00	992.90	1,265.90
LINDE CANADA INC.	411.04	54.86	219.87	1,955.77	2,641.54
Longhorn Industrial & Safety Supplies	0.00	2,755.63	0.00	2,511.59	5,267.22
LV Energy Services Ltd.	185,972.50	0.00	0.00	0.00	185,972.50
MANPOWER SERVICES (ALBERTA) LTD	14,410.57	6,598.90	0.00	0.00	21,009.47
MCJ Investments Ltd.	39,570.00	0.00	0.00	0.00	39,570.00
Microtel Inn & Suites	152.80	0.00	0.00	0.00	152.80
Mitch Rush	0.00	20,874.29	0.00	0.00	20,874.29
Mobil 1 Lube Express	0.00	0.00	0.00	770.20	770.20
North Fringe Ind. Tech. AB Inc.	8,070.30	30,278.22	0.00	0.00	38,348.52
Northern Metalic Sales FSI	2,713.25	0.00	0.00	0.00	2,713.25
Northland Radiator Service Ltd.	794.03	0.00	0.00	0.00	794.03
Overland Transport Ltd.	0.00	0.00	0.00	8,560.13	8,560.13
Pandell Technology Corp	7,586.25	7,481.25	0.00	0.00	15,067.50
Peace Country Rentals Sales	677.60	0.00	0.00	0.00	677.60
Performance Tire & Auto	27.72	0.00	102.85	38.85	169.42
Peterbilt Red Deer	340.07	1,571.46	169.38	1,811.69	3,892.60
Phone Experts	26.20	0.00	0.00	0.00	26.20
Pioneer Offroad Rentals	0.00	0.00	0.00	393.75	393.75
PitneyWorks	288.24	0.00	0.00	0.00	288.24
Planet Coffee Ltd.	183.31	0.00	0.00	0.00	183.31
Prairie Office Supplies	5.67	0.00	283.49	0.00	289.16
Princess Auto Ltd.	0.00	0.00	0.00	695.74	695.74
Print Wizards Inc.	63.00	0.00	0.00	0.00	63.00
Privateer Consulting Services	438.30	0.00	0.00	0.00	438.30
Rainy Creek Power Sports	0.00	705.19	0.00	0.00	705.19
Red - L Distributors Ltd.	0.00	537.23	0.00	0.00	537.23
Red Deer Advocate Lock & Safe	1,455.30	343.88	0.00	0.00	1,799.18
Red Deer Construction Association	1,155.00	0.00	0.00	960.75	2,115.75
Red Deer Lock & Safe	160.65	0.00	0.00	0.00	160.65
Red Deer RV Parts & Service	0.00	0.00	0.00	738.89	738.89
Rhino Integrated Safety Services Ltd.	0.00	303.45	469.35	0.00	772.80
Rjames Western Star	0.00	0.00	0.00	45.49	45.49
Rocky Inn Express	20,108.05	20,494.18	0.00	0.00	40,602.23
Royal Glass	833.70	1,540.35	257.25	2,646.00	5,277.30
RSM Canada	6,835.50	0.00	6,000.00	5,315.00	18,150.50
Safety Now	0.00	157.50	0.00	0.00	157.50
Secure Energy Services Inc.	1,527.65	0.00	0.00	0.00	1,527.65
Service Plus Inns & Suites	7,959.80	0.00	0.00	0.00	7,959.80
Southern Irrigation LP	0.00	0.00	0.00	2,257.50	2,257.50
Southside Dodge Chrysler Jeep	3,673.70	405.12	0.00	0.00	4,078.82
Squeeky Clean	0.00	262.50	515.50	128.50	906.50
Staples Business Advantage	4,350.81	1,747.62	886.53	0.00	6,984.96
Strauss Contracting Services Ltd.	12,489.75	4,777.50	0.00	66,633.00	83,900.25
Sunbelt Rentals Inc.	5,172.54	15,925.82	103,468.01	0.00	124,566.37
Super 8 Motel	85,273.48	0.00	0.00	0.00	85,273.48
SYLVAN AUTO PARTS	89.65	0.00	0.00	0.00	89.65
Sylvan Auto Spa Inc.	115.93	0.00	52.35	208.35	376.63
Sylvan Lake Registries	545.00	0.00	0.00	0.00	545.00
Tamarack Motor Inn	6,567.25	4,171.43	0.00	0.00	10,738.68
Telus Communications Inc.	4,392.65	0.00	0.00	0.00	4,392.65
Telus Mobility	5,158.00	0.00	0.00	0.00	5,158.00
Tervita Corporation.	0.00	0.00	0.00	2,361.22	2,361.22
Test Tech Occupational Testing Solutions	0.00	0.00	7,234.50	0.00	7,234.50
The Pipe Yard	0.00	0.00	25,341.37	0.00	25,341.37
The Water Shop	112.50	0.00	0.00	75.00	187.50
TIP Fleet Services Canada Ltd.	1,443.75	1,443.75	1,443.75	0.00	4,331.25
Total Oilfield Rentals	4,788.95	0.00	0.00	0.00	4,788.95

Town of Sylvan Lake	359.76	0.00	0.00	0.00	359.76
Tuc's Contracting Ltd	0.00	0.00	0.00	1,497.30	1,497.30
UAP INC. / Traction	6,181.91	631.77	323.09	0.00	7,136.77
UAP Inc. O/R NAPA Auto Parts	855.09	2,875.08	128.44	0.00	3,858.61
United Farmers of Alberta	110,395.44	0.00	0.00	0.00	110,395.44
United Rentals	0.00	0.00	91.99	0.00	91.99
Valiant Oilfield Hauling Ltd.	1,102.50	0.00	0.00	0.00	1,102.50
Walking Eagle Inn & Lodge	0.00	3,902.20	0.00	0.00	3,902.20
Waste-Away Septic Service	2,047.50	0.00	0.00	787.50	2,835.00
Waste Management	1,497.73	0.00	0.00	0.00	1,497.73
Waterblast Manufacturing LP	1,037.59	0.00	0.00	297.99	1,335.58
Wolf Creek Building Supplies	0.00	0.00	0.00	767.53	767.53
Wolseley Industrial Canada Inc.	3,393.88	0.00	291.35	0.00	3,685.23
Wurth Canada Limited	24.27	208.86	3,191.13	0.00	3,424.26
Xerox Financial Services Canada	185.65	160.65	7.65	0.00	353.95
Zemp Law Group	247.59	0.00	0.00	0.00	247.59
TOTAL	<u>1,605,812.67</u>	<u>200,399.55</u>	<u>377,806.76</u>	<u>663,286.45</u>	<u>2,847,305.43</u>

BARRICADE ENVIRONMENTAL LTD

BALANCE SHEET

AS OF NOVEMBER 30,2021

ASSETS

CURRENT

Bank	38,547
Accounts Receivable	1,906,418
Inventory	1,053,165
Prepaid expenses	246,011
	3,244,141

CAPITAL ASSETS

1,456,297

FUTURE INCOME TAX RECOVERABLE

0

DUE FROM RELATED PARTY

0

4,700,438

LIABILITIES

CURRENT

Accounts Payable	645,731
Tax Payable	10,767
Factoring	0
CPLTD	61,496
	717,993

LONG TERM LIABILITIES

Long Term Liabilities	35,245
Due To Shareholders	6,064,317
Shareholder-Loans	209,438
	7,026,993

SHAREHOLDERS EQUITY

Retained Earnings	-2,342,810
Share Capital - Common shares	1
Net Income	16,253
	-2,326,556
	4,700,438

BARRICADE ENVIRONMENTAL LTD

BALANCE SHEET

Canadian Dollars
Conversion rate 1.28

AS OF NOVEMBER 30, 2021

ASSETS

CURRENT

Bank	49,340
Accounts Receivable	2,440,214
Inventory	1,348,051
Prepaid expenses	314,894
	4,152,500

CAPITAL ASSETS

1,864,060

FUTURE INCOME TAX RECOVERABLE

0

DUE FROM RELATED PARTY

0

6,016,560

LIABILITIES

CURRENT

Accounts Payable	826,535
Tax Payable	13,781
Factoring	0
CPLTD	78,715
	919,031

LONG TERM LIABILITIES

Long Term Liabilities	45,114
Due To Shareholders	7,762,326
Shareholder-Loans	268,081
	8,075,520

SHAREHOLDERS EQUITY

Retained Earnings	-2,998,796
Share Capital - Common shares	2
Net Income	20,803
	-2,977,991
	6,016,560

BARRICADE ENVIRONMENTAL LTD

COMPARATIVE PROFIT & LOSS - NOVEMBER 30,2021

YTD

	Nov 30,2021	Nov 30,2020	Projection	Apr-Nov 2021	Apr-Nov 2020	Projection
Revenue						
Fluid Transfer & Pumping	496,884.31	4,700.00	851,250.00	1,148,941.59	157,731.06	4,895,614.00
Manpower Services	0.00	0.00	0.00	56,446.11	0.00	0.00
Equipment Rentals	0.00	0.00	4,500.00	174,330.86	0.00	36,000.00
Flood Mitigation	0.00	0.00	0.00	0.00	0.00	0.00
Fluid Heating	0.00	209,931.57	423,500.00	0.00	209,931.57	635,250.00
H2S Management	0.00	0.00	0.00	0.00	0.00	0.00
Frac Iron Restraints	88,647.95	0.00	54,800.00	426,886.47	1,000.00	302,900.00
Containment Rentals	123,479.09	671.00	96,000.00	141,636.45	27,862.50	408,000.00
Trucking Services	0.00	0.00	90,000.00	12,000.00	1,620.00	517,598.00
Other Income	0.00	0.00	4,500.00	0.00	177,818.88	9,000.00
C Rings	0.00	0.00	0.00	52,528.20	0.00	0.00
Customer Discount	0.00	0.00	0.00	0.00	-0.01	0.00
Total Income	709,011.35	215,302.57	1,524,550.00	2,012,769.68	575,964.00	6,804,362.00
Cost of Goods Sold						
Products & Services	48,233.93	1,782.50	10,000.00	337,475.97	-47,594.13	65,000.00
Labour Cost	33,366.72	15,384.62	325,521.00	479,234.86	234,212.13	1,674,935.00
Manpower Labour Costs	190,685.78	0.00	0.00	255,254.58	0.00	0.00
Trucking Services	215,808.24	0.00	58,725.00	0.00	0.00	337,733.00
Fuel and Oil	55,759.25	0.00	79,875.00	104,554.80	29,801.35	469,641.00
Other COGS Expenses	0.00	0.00	2,500.00	0.00	36,492.59	20,000.00
Equipment Rental	823.94	823.94	184,625.00	98,100.42	-854.00	1,093,279.00
Total COGS	544,677.86	17,991.06	661,246.00	1,274,620.63	252,057.94	3,660,588.00
Gross Profit	164,333.49	197,311.51	863,304.00	738,149.05	323,906.06	3,143,774.00
Expense						
Advertising & Promotion	1,889.88	2,458.95	10,000.00	7,820.70	14,143.20	70,000.00
Service Charges & Interest	470.73	1,210.67	900.00	2,409.74	3,986.45	4,400.00
Training,Dues & Subscriptions	1,943.96	3,774.41	3,000.00	20,010.58	20,812.25	24,000.00
Insurance	17,135.28	20,489.07	16,200.00	65,148.20	94,688.99	129,600.00
Building & Property Expense	8,843.40	26,168.78	26,300.00	183,745.85	205,941.86	210,400.00
Equipment Expenses	299.93	2,271.63	100,375.00	2,270.51	2,366.13	219,479.00
Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Expense	6,292.75	17,880.81	12,200.00	104,642.70	85,549.09	100,900.00
Office Expense	0.00	0.00	600.00	126.08	6,236.24	4,800.00
Shop Expenses	141.22	425.49	4,100.00	5,602.56	19,722.74	32,800.00
Professional & Accounting Fees	0.00	5,572.39	21,500.00	79.00	-5,156.13	197,000.00
Telephone/Communications Exp	923.01	6,467.51	3,500.00	19,229.86	20,788.76	21,000.00
Utilities	46.73	139.09	1,200.00	1,769.27	7,070.75	9,600.00
Travel	2,211.33	332.10	5,500.00	7,358.48	7,269.51	44,000.00
Misc Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	6,683.35	9,140.12	0.00	67,108.57	82,286.51	0.00
Wages	22,846.20	28,384.62	135,373.00	234,576.97	243,897.62	1,005,027.00
Total Expense	69,727.77	124,715.64	340,748.00	721,899.07	809,603.97	2,073,006.00
Net Ordinary Income	94,605.72	72,595.87	522,556.00	16,249.98	-485,697.91	1,070,768.00
Total Other Income	0.00	0.17	0.00	2.54	10.60	0.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00
Provision Tax	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	94,605.72	72,596.04	522,556.00	16,252.52	-485,687.31	1,070,768.00

BARRICADE ENVIRONMENTAL LTD

Canadian Dollars
Conversion rate 1.28

COMPARATIVE PROFIT & LOSS - NOVEMBER 30,2021 **YTD**

	Nov 30,2021	Nov 30,2020	Projection	Apr-Nov 2021	Apr-Nov 2020	Projection
Revenue						
Fluid Transfer & Pumping	636,011.92	6,016.00	1,089,600.00	1,470,645.24	201,895.76	6,266,385.92
Manpower Services	0.00	0.00	0.00	72,251.02	0.00	0.00
Equipment Rentals	0.00	0.00	5,760.00	223,143.50	0.00	46,080.00
Flood Mitigation	0.00	0.00	0.00	0.00	0.00	0.00
Fluid Heating	0.00	268,712.41	542,080.00	0.00	268,712.41	813,120.00
H2S Management	0.00	0.00	0.00	0.00	0.00	0.00
Frac Iron Restraints	113,469.38	0.00	70,144.00	546,414.68	1,280.00	387,712.00
Containment Rentals	158,053.24	858.88	122,880.00	181,294.66	35,664.00	522,240.00
Trucking Services	0.00	0.00	115,200.00	15,360.00	2,073.60	662,525.44
Other Income	0.00	0.00	5,760.00	0.00	227,608.17	11,520.00
C Rings	0.00	0.00	0.00	67,236.10	0.00	0.00
Customer Discount	0.00	0.00	0.00	0.00	-0.01	0.00
Total Income	907,534.53	275,587.29	1,951,424.00	2,576,345.19	737,233.92	8,709,583.36
Cost of Goods Sold						
Products & Services	61,739.43	2,281.60	12,800.00	431,969.24	-60,920.49	83,200.00
Labour Cost	42,709.40	19,692.31	416,666.88	613,420.62	299,791.53	2,143,916.80
Manpower Labour Costs	244,077.80	0.00	0.00	326,725.86	0.00	0.00
Trucking Services	276,234.55	0.00	75,168.00	0.00	0.00	432,298.24
Fuel and Oil	71,371.84	0.00	102,240.00	133,830.14	38,145.73	601,140.48
Other COGS Expenses	0.00	0.00	3,200.00	0.00	46,710.52	25,600.00
Equipment Rental	1,054.64	1,054.64	236,320.00	125,568.54	-1,093.12	1,399,397.12
Total COGS	697,187.66	23,028.56	846,394.88	1,631,514.41	322,634.16	4,685,552.64
Gross Profit	210,346.87	252,558.73	1,105,029.12	944,830.78	414,599.76	4,024,030.72
Expense						
Advertising & Promotion	2,419.05	3,147.46	12,800.00	10,010.50	18,103.30	89,600.00
Service Charges & Interest	602.53	1,549.66	1,152.00	3,084.47	5,102.66	5,632.00
Training,Dues & Subscriptions	2,488.27	4,831.24	3,840.00	25,613.54	26,639.68	30,720.00
Insurance	21,933.16	26,226.01	20,736.00	83,389.70	121,201.91	165,888.00
Building & Property Expense	11,319.55	33,496.04	33,664.00	235,194.69	263,605.58	269,312.00
Equipment Expenses	383.91	2,907.69	128,480.00	2,906.25	3,028.65	280,933.12
Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Expense	8,054.72	22,887.44	15,616.00	133,942.66	109,502.84	129,152.00
Office Expense	0.00	0.00	768.00	161.38	7,982.39	6,144.00
Shop Expenses	180.76	544.63	5,248.00	7,171.28	25,245.11	41,984.00
Professional & Accounting Fees	0.00	7,132.66	27,520.00	101.12	-6,599.85	252,160.00
Telephone/Communications Exp	1,181.45	8,278.41	4,480.00	24,614.22	26,609.61	26,880.00
Utilities	59.81	178.04	1,536.00	2,264.67	9,050.56	12,288.00
Travel	2,830.50	425.09	7,040.00	9,418.85	9,304.97	56,320.00
Misc Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	8,554.69	11,699.35	0.00	85,898.97	105,326.73	0.00
Wages	29,243.14	36,332.31	173,277.44	300,258.52	312,188.95	1,286,434.56
Total Expense	89,251.55	159,636.02	436,157.44	924,030.81	1,036,293.08	2,653,447.68
Net Ordinary Income	121,095.32	92,922.71	668,871.68	20,799.97	-621,693.32	1,370,583.04
Total Other Income	0.00	0.22	0.00	3.25	13.57	0.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00
Provision Tax	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	121,095.32	92,922.93	668,871.68	20,803.23	-621,679.76	1,370,583.04

BARRICADE ENVIRONMENTAL LTD

A/R SUMMARY AS OF NOVEMBER 30,2021

	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Advance Energy LLC	0.00	0.00	1,275.00	0.00	0.00	1,275.00
BJ Services LLC	0.00	0.00	0.00	0.00	65,696.25	65,696.25
Brickellhouse Condominium Association Inc	0.00	0.00	0.00	0.00	81,770.70	81,770.70
Continental Resources Inc.	491,884.31	198,348.15	204,573.40	0.00	0.00	894,805.86
EOG Resources Inc	0.00	101,449.31	0.00	0.00	0.00	101,449.31
FEMA	0.00	0.00	0.00	0.00	347,520.82	347,520.82
Hydro Line LLC/US Energy	0.00	0.00	0.00	0.00	38,519.25	38,519.25
Lone Tree Energy	5,270.00	0.00	0.00	0.00	0.00	5,270.00
NexTier Oilfield Solutions	212,607.46	75,395.98	82,106.92	0.00	0.00	370,110.36
TOTAL	709,761.77	375,193.44	287,955.32	0.00	533,507.02	1,906,417.55

BARRICADE ENVIRONMENTAL LTD

A/R SUMMARY AS OF NOVEMBER 30,2021

Canadian Dollars
Conversion rate 1.28

	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Advance Energy LLC	0.00	0.00	1,632.00	0.00	0.00	1,632.00
BJ Services LLC	0.00	0.00	0.00	0.00	84,091.20	84,091.20
Brickellhouse Condominium Association Inc	0.00	0.00	0.00	0.00	104,666.50	104,666.50
Continental Resources Inc.	629,611.92	253,885.63	261,853.95	0.00	0.00	1,145,351.50
EOG Resources Inc	0.00	129,855.12	0.00	0.00	0.00	129,855.12
FEMA-EIDL	0.00	0.00	0.00	0.00	444,826.65	444,826.65
Hydro Line LLC/US Energy	0.00	0.00	0.00	0.00	49,304.64	49,304.64
Lone Tree Energy	6,745.60	0.00	0.00	0.00	0.00	6,745.60
NexTier Oilfield Solutions	272,137.55	96,506.85	105,096.86	0.00	0.00	473,741.26
TOTAL	908,495.07	480,247.60	366,950.81	0.00	682,888.99	2,440,214.46

BARRICADE ENVIRONMENTAL LTD

A/P SUMMARY AS OF NOVEMBER 30 ,2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A-One Rental	0.00	0.00	0.00	752.60	752.60
Alpine Auto Glass	0.00	0.00	0.00	397.80	397.80
American Welding & Gas Inc.	0.00	0.00	0.00	847.72	847.72
AmeriPride	0.00	0.00	0.00	771.13	771.13
Arctic Energy Services, LLC	0.00	0.00	0.00	7,893.99	7,893.99
Armstrong Sanitation	0.00	0.00	655.78	719.22	1,375.00
Ascendum Machinery Inc	0.00	0.00	0.00	1,264.07	1,264.07
Badger Daylighting Corp	0.00	0.00	0.00	4,245.67	4,245.67
Badlands Truck & Trailer LLC	0.00	0.00	0.00	506.53	506.53
Blue Flame Propane	0.00	0.00	0.00	388.50	388.50
Cenex	2,984.66	0.00	0.00	0.00	2,984.66
City of Cheyenne	0.00	139.19	0.00	0.00	139.19
Dan's Tire Service	0.00	0.00	0.00	1,661.27	1,661.27
Elwood Staffing Services, Inc.	190,685.78	367.92	0.00	0.00	191,053.70
Fat Boys Tire & Auto	0.00	0.00	0.00	19.61	19.61
Fortress Development Solution LLC	0.00	4,895.00	0.00	0.00	4,895.00
GSS Construction & Oilfield Supply	0.00	0.00	0.00	2,455.25	2,455.25
HireQuest Direct	476.38	0.00	0.00	0.00	476.38
Holiday Companies	55,759.25	0.00	0.00	0.00	55,759.25
J & CD Consulting, LLC	0.00	0.00	0.00	682.50	682.50
LEGALINC CORPORATE SERVICES	0.00	0.00	0.00	79.00	79.00
Lewis Roca Rothgerber Christie LLP	0.00	0.00	0.00	3,732.00	3,732.00
Miller Fabrication LLC	0.00	0.00	0.00	1,925.00	1,925.00
Mindseye Creative Vision & Marketing	655.48	0.00	0.00	0.00	655.48
Montana-Dakota Utilities Co.	46.73	21.96	0.00	0.00	68.69
Mountrail-Williams Electric Cooperative	0.00	0.00	0.00	1,073.39	1,073.39
Norco Inc.	54.45	0.00	0.00	0.00	54.45
Northwest Rural Water District	264.67	0.00	0.00	0.00	264.67
Port A Pots by TDS, Inc.	0.00	0.00	0.00	1,606.40	1,606.40
Power Equipment Company	0.00	0.00	0.00	2,746.09	2,746.09
Precision Automotive LLC	0.00	0.00	0.00	3,103.41	3,103.41
R&R Services Inc.	223,846.24	64,958.30	0.00	0.00	288,804.54
Simpson Electric Co.	0.00	0.00	0.00	173.25	173.25
Southern Boys Trucking	40,195.93	0.00	0.00	0.00	40,195.93
Spectrum Business	0.00	383.43	0.00	618.74	1,002.17
Stephen Moffat	1,102.82	0.00	0.00	0.00	1,102.82
Tyrrell Auto Center	0.00	0.00	0.00	573.48	573.48
TOTAL	516,072.39	70,765.80	655.78	38,236.62	625,730.59

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

BALANCE SHEET

AS OF NOVEMBER 30,2021

ASSETS

CURRENT

Bank	\$	3,965
Accounts Receivable		8,417,380
Inventory		2,431,431
Prepaid expenses		307,510
Employee Loans		136,261
	\$	11,296,548

CAPITAL ASSETS

8,345,902

FUTURE INCOME TAX RECOVERABLE

-5,000

DUE FROM RELATED PARTY

9,877,326

\$ 29,514,775

LIABILITIES

CURRENT

Accounts Payable		3,115,377
Tax Payable		643,391
Line Of Credit		3,808,034
CPLTD		2,525,166
	\$	10,091,968

LONG TERM LIABILITIES

Long Term Liabilities		10,583,979
Loans-Sharholder		605,800
	\$	21,281,747

SHAREHOLDERS EQUITY

Retained Earnings		5,379,931
Share Capital - Common shares		100
Dividends		0
Net Income		2,852,997
	\$	8,233,028
	\$	29,514,775

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

COMPARATIVE PROFIT & LOSS - NOVEMBER 30, 2021

YTD

	Nov 30,2021	Nov 30,2020	Projection	Apr-Nov 2021	Apr-Nov 2020	Projection
Revenue						
Fluid Transfer & Pumping	2,417,343.12	687,141.87	610,000.00	12,517,007.83	5,101,899.24	2,684,000.00
Manpower Services	126,580.00	0.00	0.00	1,970,656.76	0.00	11,453,000.00
Equipment Rentals	29,431.42	10,831.00	8,000.00	300,102.87	271,601.52	49,000.00
Flood Mitigation	0.00	0.00	0.00	0.00	0.00	0.00
Fluid Heating	483,390.25	46,716.50	261,667.00	667,955.79	98,889.50	261,667.00
H2S Management	8,472.16	13,806.54	22,500.00	93,387.64	42,605.62	144,000.00
Frac Iron Restraints	0.00	0.00	0.00	0.00	0.00	0.00
Containment Rentals	0.00	0.00	0.00	0.00	0.00	0.00
Trucking Services	0.00	0.00	60,000.00	0.00	0.00	264,000.00
Other Income	32,223.88	4,173.00	0.00	306,544.46	620,148.04	0.00
C Rings	0.00	0.00	0.00	0.00	0.00	0.00
Customer Discount	-0.12	-0.01	0.00	-50,277.02	-0.01	0.00
Total Income	3,097,440.71	762,668.90	962,167.00	15,805,378.33	6,135,143.91	14,855,667.00
Cost of Goods Sold						
Products & Services	226,862.28	6,624.49	9,100.00	1,243,768.82	376,478.22	56,800.00
Labour Cost	647,909.87	238,761.39	0.00	4,116,025.10	1,604,042.32	2,065,335.00
Manpower Labour Cost	261,281.40	0.00	419,109.00	602,266.48	0.00	7,396,095.00
Trucking Services	0.00	0.00	39,150.00	0.00	0.00	172,260.00
Fuel and Oil	311,695.39	31,194.48	15,928.00	561,028.67	98,301.17	79,240.00
Other COGS Expenses	0.00	0.00	0.00	73,845.15	0.00	0.00
Equipment Rental	371,630.97	28,256.40	39,531.00	1,499,758.62	185,446.74	227,346.00
Total COGS	1,819,379.91	304,836.76	522,818.00	8,096,692.84	2,264,268.45	9,997,076.00
Gross Profit	1,278,060.80	457,832.14	439,349.00	7,708,685.49	3,870,875.46	4,858,591.00
Expense						
Advertising & Promotion	18,394.06	17,988.49	15,000.00	79,045.42	102,514.96	123,500.00
Service Charges & Interest	325,494.18	432,599.17	22,723.00	992,736.65	862,403.98	272,778.00
Training,Dues & Subscriptions	22,598.57	12,246.21	16,500.00	219,621.11	109,599.37	145,500.00
Insurance	28,137.20	23,936.63	24,000.00	254,109.51	167,046.67	192,000.00
Building & Property Expense	52,911.88	5,475.95	39,920.00	190,547.87	55,577.94	319,360.00
Equipment Expenses	31,682.84	8,949.54	39,167.00	174,267.07	62,098.07	130,167.00
Ammortization	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Expense	51,493.98	21,091.45	27,500.00	293,973.95	184,213.16	230,000.00
Office Expense	14,541.16	4,810.28	3,600.00	56,653.73	21,792.90	28,800.00
Shop Expenses	14,891.52	12,753.94	20,500.00	152,746.60	112,829.68	128,500.00
Professional & Accounting Fees	23,241.95	27,385.71	34,500.00	297,956.71	456,996.24	341,000.00
Telephone/Communications Exp	16,462.69	6,865.69	15,100.00	112,776.68	131,724.30	120,800.00
Utilities	9,205.09	8,141.62	5,500.00	52,013.88	38,153.66	44,000.00
Travel	4,854.18	3,113.86	1,000.00	26,413.24	8,987.98	8,000.00
Misc Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	63,378.98	27,833.59	0.00	451,765.89	188,862.17	0.00
Wages	239,294.48	137,681.60	120,299.00	1,501,060.41	945,977.43	1,133,142.00
Total Expense	916,582.76	750,873.73	385,309.00	4,855,688.72	3,448,778.51	3,217,547.00
Net Ordinary Income	361,478.04	-293,041.59	54,040.00	2,852,996.77	422,096.95	1,641,044.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00
Provision Tax	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	361,478.04	-293,041.59	54,040.00	2,852,996.77	422,096.95	1,641,044.00

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

A/R SUMMARY AS OF NOVEMBER 30, 2021

	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Alberta Agriculture and Forestry	0.00	0.00	0.00	0.00	0.00	0.00
Barricade Environmental Ltd.	0.00	0.00	0.00	0.00	149,950.00	149,950.00
Baytex Energy Corp.	0.00	39,437.13	0.00	0.00	0.00	39,437.13
Castlegate Energy Ltd.	129,186.01	0.00	0.00	0.00	0.00	129,186.01
Challenger Technical Services Ltd	3,360.00	0.00	0.00	0.00	0.00	3,360.00
Clean Harbors Energy & Industrial	0.00	537,272.90	755,842.14	0.00	0.00	1,293,115.04
CNOOC Petroleum North America ULC.	4,926.77	0.00	2,239.43	0.00	0.00	7,166.20
ConocoPhillips/Blu-Water LPLTD	202,877.09	0.00	0.00	0.00	0.00	202,877.09
Dakow Ventures Ltd.	34,365.72	0.00	0.00	6,743.26	0.00	41,108.98
Fraction Energy Services	0.00	0.00	0.00	2,747.85	0.00	2,747.85
Husky Energy Inc.	0.00	0.00	0.00	20,606.78	0.00	20,606.78
Industrial Force Ltd..	0.00	0.00	0.00	0.00	8,567.78	8,567.78
J.S.D. Construction Ltd.	0.00	7,140.00	0.00	0.00	0.00	7,140.00
Jules Oilfield Services Ltd.	0.00	0.00	0.00	0.00	472.50	472.50
Loilty Consulting Ltd.	1,837.50	0.00	0.00	0.00	0.00	1,837.50
Loyal Energy Canada Operating	0.00	0.00	3,675.00	0.00	0.00	3,675.00
Matrix Solutions Inc.	0.00	0.00	1,974.00	0.00	0.00	1,974.00
Monsoon Oilfield Ltd.	6,221.25	23,661.76	0.00	0.00	0.00	29,883.01
New Wave Energy Services Ltd.	0.00	0.00	4,971.75	0.00	0.00	4,971.75
Petrus Resources	152,850.99	223,912.01	0.00	0.00	0.00	376,763.00
Pine Cliff Energy	164,880.94	0.00	0.00	0.00	0.00	164,880.94
Regional Municipality Wood Buffalo	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard Training	0.00	0.00	4,165.19	0.00	0.00	4,165.19
Storm Resources Ltd.	0.00	150,622.50	0.00	0.00	0.00	150,622.50
Tangle Creek Energy Ltd.	0.00	0.00	92,767.50	0.00	0.00	92,767.50
Taqqa North Ltd.	381,888.61	726,391.61	301,790.24	0.00	0.00	1,410,070.46
Total Oilfield Rentals.	6,208.13	6,641.25	0.00	0.00	0.00	12,849.38
Tourmaline/ Blu-Water LP LTD	710,725.08	278,930.92	0.00	0.00	0.00	989,656.00
United Rentals Inc..	0.00	2,654.93	0.00	0.00	0.00	2,654.93
Whitecap Resources Inc.	291,199.40	37.00	161,708.78	0.00	0.00	452,945.18
Wildcat Fire Services Inc.	0.00	0.00	190,125.18	0.00	0.00	190,125.18
Winslow Resources Inc. c/o Spartan Delta	1,161,529.61	698,858.40	761,415.22	0.00	0.00	2,621,803.23
TOTAL	3,252,057.10	2,695,560.41	2,280,674.43	30,097.89	158,990.28	8,417,380.11

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

A/P SUMMARY AS OF NOVEMBER 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1600541 Alberta Ltd./The Welding Shop	0.00	0.00	0.00	1,239.00	1,239.00
1959782 Ab Ltd.	0.00	0.00	0.00	420.00	420.00
2220628 Alberta Ltd.	826.88	0.00	0.00	0.00	826.88
3M Safety Traning	0.00	0.00	0.00	3,658.20	3,658.20
5556300 Manitoba Ltd	10,500.00	0.00	0.00	0.00	10,500.00
602582 Alberta Ltd.	0.00	0.00	0.00	7,425.00	7,425.00
A.E.S. Industrial Supplies Ltd.	419.95	102.21	0.00	0.00	522.16
A/T Tire and Performance	2,718.39	488.40	1,836.10	0.00	5,042.89
Acden Environment	0.00	0.00	0.00	361.33	361.33
Alpine NDT Services Inc	565.95	0.00	0.00	0.00	565.95
Alsco Canada Corporation	3,167.78	3,671.65	1,842.87	0.00	8,682.30
AMA Trucking	12,390.00	0.00	0.00	0.00	12,390.00
Apex Oilfield Services (2000) Inc.	273,874.99	0.00	0.00	0.00	273,874.99
Apex Well Servicing (2010) Inc.	55,526.64	0.00	0.00	0.00	55,526.64
AT Safety Traning	2,315.25	0.00	472.50	0.00	2,787.75
Avetta, LLC	0.00	0.00	2,347.62	0.00	2,347.62
BCL Consulting Group Inc.	330.75	0.00	866.25	897.75	2,094.75
Bearcom Canada Corp.	219.95	1,437.57	210.00	210.00	2,077.52
Best Shredding (Paper Cuts Ltd.)	160.61	0.00	103.95	0.00	264.56
Bob Lloyd	24,534.13	0.00	0.00	0.00	24,534.13
Bobcat of Red Deer	0.00	0.00	0.00	2,083.46	2,083.46
Bramall Oilfield Hauling Ltd.	0.00	1,512.00	0.00	0.00	1,512.00
Brandt Tractor Ltd.	761.70	0.00	0.00	0.00	761.70
Budget Inn Douglas	0.00	0.00	3,329.94	0.00	3,329.94
Bumper to Bumper	0.00	0.00	92.48	0.00	92.48
Burke Calibration Ltd.	2,488.23	0.00	0.00	0.00	2,488.23
Calecorp International Ltd.	255,679.50	0.00	0.00	251,020.32	506,699.82
Cam Clark Ford	1,550.67	0.00	0.00	0.00	1,550.67
Canadian Energy Battery Direct Inc.	0.00	0.00	1,021.55	0.00	1,021.55
Canadian Linen & Uniform Service	2,140.16	1,692.50	1,603.88	0.00	5,436.54
Castle Building Centre	0.00	731.37	0.00	9,736.66	10,468.03
CB Rockets	0.00	0.00	0.00	309.00	309.00
Central Pest Control Ltd.	99.75	99.75	99.75	99.75	399.00
Choice Auto Electric Ltd.	183.87	0.00	0.00	0.00	183.87
Consun Contracting Ltd.	15,723.75	0.00	0.00	0.00	15,723.75
Continental Chain & Rigging	3,135.82	0.00	0.00	0.00	3,135.82
Cooper Roofing	6,801.75	0.00	0.00	0.00	6,801.75
Datasite Ontario Inc.	37.49	37.49	0.00	0.00	74.98
Delta Cleaning IKODB Inc.	2,551.50	0.00	0.00	0.00	2,551.50
Digitex Canada Inc.	2,175.24	2,003.04	511.43	0.00	4,689.71
Direct Energy Regulated Services	2,964.35	0.00	0.00	0.00	2,964.35
DLA Piper (Canada) LLP	1,232.98	0.00	0.00	22,053.24	23,286.22
Drain Doctor	0.00	716.63	0.00	0.00	716.63
ECS Safety Services Ltd.	0.00	99.75	199.50	0.00	299.25
ElectroGas Monitors Ltd.	52.50	64.84	0.00	0.00	117.34
Encon Group Inc./Victor Canada	26,369.76	0.00	0.00	0.00	26,369.76
Epcor Energy Alberta Inc.	5,226.32	0.00	0.00	0.00	5,226.32
Ernst & Young Orenda Corporate	0.00	0.00	0.00	15,750.00	15,750.00
FIL-TREK CORPORATION	352.80	0.00	2,546.25	0.00	2,899.05
Folvik's Mechanical Services Ltd.	6,008.38	0.00	0.00	0.00	6,008.38
Foothills Tank Rentals Ltd.	0.00	0.00	0.00	472.50	472.50
Fountain Tire -RMH	0.00	0.00	34.86	0.00	34.86
Fraction Energy Services Ltd.	9,116.52	0.00	0.00	0.00	9,116.52
Great West Kenworth Ltd.	0.00	0.00	102.98	1,442.08	1,545.06
Gregg Distributors LP.	0.00	2,442.15	0.00	0.00	2,442.15
GTI Petroleum	204,167.46	21,751.50	0.00	0.00	225,918.96
Hammer Equipment	0.00	7,293.59	0.00	0.00	7,293.59
Hellbound Services Corp.	0.00	0.00	510.30	1,300.00	1,810.30
High Performance Coatings	7.63	7.63	7.63	381.57	404.46
Hodgson Contracting Ltd.	0.00	0.00	0.00	209,368.00	209,368.00
HosePower Canada	0.00	0.00	0.00	270.83	270.83
Hospital Activity Book for Children Ltd.	0.00	1,044.75	0.00	0.00	1,044.75

HR Downloads	838.95	0.00	0.00	0.00	838.95
HSE Integrated Ltd.	4,848.65	0.00	0.00	5,988.15	10,836.80
Industrial Force Ltd.	49,193.81	0.00	12,632.08	0.00	61,825.89
Ingeveld & Associates Ltd	0.00	6,804.00	9,072.00	0.00	15,876.00
Jack McGeough	4,596.42	0.00	0.00	0.00	4,596.42
JCI Filtration & Separation	0.00	2,730.00	0.00	0.00	2,730.00
Kal Tire o/a Sparrow's Auto Service Ltd.	5,021.98	5,484.18	41.86	0.00	10,548.02
Kencor Heavy Haul Ltd.	10,800.00	0.00	0.00	18,800.00	29,600.00
Koch Fuel Products Ltd.	2,089.76	2,032.61	0.00	0.00	4,122.37
Laser Edge Inc.	14,593.42	0.00	0.00	0.00	14,593.42
Last Chance Trucking (1995) Ltd.	14,180.91	7,943.25	186,383.63	0.00	208,507.79
Layfield Canada Ltd.	0.00	0.00	1,186.50	6,982.50	8,169.00
Leading Edge Mechanical Ltd.	0.00	0.00	0.00	566.47	566.47
Leavitt Machinery	0.00	0.00	273.00	992.90	1,265.90
LINDE CANADA INC.	411.04	54.86	219.87	1,955.77	2,641.54
Longhorn Industrial & Safety Supplies	0.00	2,755.63	0.00	2,511.59	5,267.22
LV Energy Services Ltd.	185,972.50	0.00	0.00	0.00	185,972.50
MANPOWER SERVICES (ALBERTA) LTD	14,410.57	6,598.90	0.00	0.00	21,009.47
MCJ Investments Ltd.	39,570.00	0.00	0.00	0.00	39,570.00
Microtel Inn & Suites	152.80	0.00	0.00	0.00	152.80
Mitch Rush	0.00	20,874.29	0.00	0.00	20,874.29
Mobil 1 Lube Express	0.00	0.00	0.00	770.20	770.20
North Fringe Ind. Tech. AB Inc.	8,070.30	30,278.22	0.00	0.00	38,348.52
Northern Metalic Sales FSI	2,713.25	0.00	0.00	0.00	2,713.25
Northland Radiator Service Ltd.	794.03	0.00	0.00	0.00	794.03
Overland Transport Ltd.	0.00	0.00	0.00	8,560.13	8,560.13
Pandell Technology Corp	7,586.25	7,481.25	0.00	0.00	15,067.50
Peace Country Rentals Sales	677.60	0.00	0.00	0.00	677.60
Performance Tire & Auto	27.72	0.00	102.85	38.85	169.42
Peterbilt Red Deer	340.07	1,571.46	169.38	1,811.69	3,892.60
Phone Experts	26.20	0.00	0.00	0.00	26.20
Pioneer Offroad Rentals	0.00	0.00	0.00	393.75	393.75
PitneyWorks	288.24	0.00	0.00	0.00	288.24
Planet Coffee Ltd.	183.31	0.00	0.00	0.00	183.31
Prairie Office Supplies	5.67	0.00	283.49	0.00	289.16
Princess Auto Ltd.	0.00	0.00	0.00	695.74	695.74
Print Wizards Inc.	63.00	0.00	0.00	0.00	63.00
Privateer Consulting Services	438.30	0.00	0.00	0.00	438.30
Rainy Creek Power Sports	0.00	705.19	0.00	0.00	705.19
Red - L Distributors Ltd.	0.00	537.23	0.00	0.00	537.23
Red Deer Advocate Lock & Safe	1,455.30	343.88	0.00	0.00	1,799.18
Red Deer Construction Association	1,155.00	0.00	0.00	960.75	2,115.75
Red Deer Lock & Safe	160.65	0.00	0.00	0.00	160.65
Red Deer RV Parts & Service	0.00	0.00	0.00	738.89	738.89
Rhino Integrated Safety Services Ltd.	0.00	303.45	469.35	0.00	772.80
Rjames Western Star	0.00	0.00	0.00	45.49	45.49
Rocky Inn Express	20,108.05	20,494.18	0.00	0.00	40,602.23
RoyAl Glass	833.70	1,540.35	257.25	2,646.00	5,277.30
RSM Canada	6,835.50	0.00	6,000.00	5,315.00	18,150.50
Safety Now	0.00	157.50	0.00	0.00	157.50
Secure Energy Services Inc.	1,527.65	0.00	0.00	0.00	1,527.65
Service Plus Inns & Suites	7,959.80	0.00	0.00	0.00	7,959.80
Southern Irrigation LP	0.00	0.00	0.00	2,257.50	2,257.50
Southside Dodge Chrysler Jeep	3,673.70	405.12	0.00	0.00	4,078.82
Squeeky Clean	0.00	262.50	515.50	128.50	906.50
Staples Business Advantage	4,350.81	1,747.62	886.53	0.00	6,984.96
Strauss Contracting Services Ltd.	12,489.75	4,777.50	0.00	66,633.00	83,900.25
Sunbelt Rentals Inc.	5,172.54	15,925.82	103,468.01	0.00	124,566.37
Super 8 Motel	85,273.48	0.00	0.00	0.00	85,273.48
SYLVAN AUTO PARTS	89.65	0.00	0.00	0.00	89.65
Sylvan Auto Spa Inc.	115.93	0.00	52.35	208.35	376.63
Sylvan Lake Registries	545.00	0.00	0.00	0.00	545.00
Tamarack Motor Inn	6,567.25	4,171.43	0.00	0.00	10,738.68
Telus Communications Inc.	4,392.65	0.00	0.00	0.00	4,392.65
Telus Mobility	5,158.00	0.00	0.00	0.00	5,158.00
Tervita Corporation.	0.00	0.00	0.00	2,361.22	2,361.22
Test Tech Occupational Testing Solutions	0.00	0.00	7,234.50	0.00	7,234.50
The Pipe Yard	0.00	0.00	25,341.37	0.00	25,341.37
The Water Shop	112.50	0.00	0.00	75.00	187.50
TIP Fleet Services Canada Ltd.	1,443.75	1,443.75	1,443.75	0.00	4,331.25
Total Oilfield Rentals	4,788.95	0.00	0.00	0.00	4,788.95
Town of Sylvan Lake	359.76	0.00	0.00	0.00	359.76
Tuc's Contracting Ltd	0.00	0.00	0.00	1,497.30	1,497.30

UAP INC. / Traction	6,181.91	631.77	323.09	0.00	7,136.77
UAP Inc. O/R NAPA Auto Parts	855.09	2,875.08	128.44	0.00	3,858.61
United Farmers of Alberta	110,395.44	0.00	0.00	0.00	110,395.44
United Rentals	0.00	0.00	91.99	0.00	91.99
Valiant Oilfield Hauling Ltd.	1,102.50	0.00	0.00	0.00	1,102.50
Walking Eagle Inn & Lodge	0.00	3,902.20	0.00	0.00	3,902.20
Waste-Away Septic Service	2,047.50	0.00	0.00	787.50	2,835.00
Waste Management	1,497.73	0.00	0.00	0.00	1,497.73
Waterblast Manufacturing LP	1,037.59	0.00	0.00	297.99	1,335.58
Wolf Creek Building Supplies	0.00	0.00	0.00	767.53	767.53
Wolseley Industrial Canada Inc.	3,393.88	0.00	291.35	0.00	3,685.23
Wurth Canada Limited	24.27	208.86	3,191.13	0.00	3,424.26
Xerox Financial Services Canada	185.65	160.65	7.65	0.00	353.95
Zemp Law Group	247.59	0.00	0.00	0.00	247.59
TOTAL	<u>1,605,812.67</u>	<u>200,399.55</u>	<u>377,806.76</u>	<u>663,286.45</u>	<u>2,847,305.43</u>

Appendix I

November 30, 2021 A/R Aging Report

Big Bear Energy Services
A/R Aging Summary
As of November 30, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1172341 Alberta Ltd. o/a Peter Wober	0.00	0.00	0.00	0.00	0.00	0.00
Acclaim Energy Inc.	0.00	0.00	0.00	0.00	0.00	0.00
Akitt Mechanical	0.00	0.00	0.00	0.00	0.00	0.00
AI's Contracting Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Alberta Pinnical Oil Company	0.00	0.00	0.00	0.00	0.00	0.00
Angle Energy Inc.	0.00	0.00	0.00	0.00	0.00	0.00
AOC Simonette Partnership	0.00	0.00	0.00	0.00	0.00	0.00
Arnett & Burgess Oilfield Construction Lt	0.00	0.00	0.00	0.00	0.00	0.00
Barricade Environmental Ltd.	0.00	0.00	0.00	0.00	149,950.00	149,950.00
Baytex Energy Corp.						
1620	0.00	0.00	0.00	39,437.13	0.00	39,437.13
Baytex Energy Corp. - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Baytex Energy Corp.	0.00	0.00	0.00	39,437.13	0.00	39,437.13
Bellatrix Exploration Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Blu-Water LP LTD						
1565	0.00	50,275.89	0.00	0.00	0.00	50,275.89
1635	11,410.77	4,939.20	0.00	0.00	0.00	16,349.97
1642	143,867.87	209,792.95	0.00	0.00	0.00	353,660.82
1647	-2,143.29	16,066.17	0.00	0.00	0.00	13,922.88
1651	-997.57	0.00	0.00	0.00	0.00	-997.57
Blu-Water LP LTD - Other	556,444.01	0.00	0.00	0.00	0.00	556,444.01
Total Blu-Water LP LTD	708,581.79	281,074.21	0.00	0.00	0.00	989,656.00
Calpine Canada	0.00	0.00	0.00	0.00	0.00	0.00
Camino Industries Inc.	0.00	0.00	0.00	0.00	0.00	0.00
Canadian Natural Resources Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Castlegate Energy Ltd.	81,651.42	47,534.61	0.00	0.00	0.00	129,186.03
Challenger Technical Services Ltd	3,360.00	0.00	0.00	0.00	0.00	3,360.00
Choppers Dangerous Tree Removal	0.00	0.00	0.00	0.00	0.00	0.00
Clean Harbors Energy & Industrial						
1597	0.00	7,938.00	0.00	0.00	0.00	7,938.00
1621	0.00	0.00	0.00	0.00	1,168.65	1,168.65
1626	0.00	0.00	0.00	6,209.70	0.00	6,209.70
1630	0.00	28,166.25	0.00	8,242.50	0.00	36,408.75
Clean Harbors Energy & Industrial - Other	0.00	0.00	0.00	452,984.71	745,736.88	1,198,721.59
Total Clean Harbors Energy & Industrial	0.00	36,104.25	0.00	467,436.91	746,905.53	1,250,446.69
Clean Harbors Energy & Industrial.						
1614	0.00	0.00	0.00	29,163.75	0.00	29,163.75
Clean Harbors Energy & Industrial. - Other	0.00	0.00	0.00	13,504.58	0.00	13,504.58
Total Clean Harbors Energy & Industrial.	0.00	0.00	0.00	42,668.33	0.00	42,668.33

CNOOC Petroleum North America ULC.	2,687.33	0.00	0.00	2,239.44	-0.01	4,926.76
Colebed Trucking	0.00	0.00	0.00	0.00	0.00	0.00
ConocoPhillips Blu-Water LP LTD.	203,291.28	0.00	0.00	0.00	0.00	203,291.28
Dakow Ventures Ltd.	32,888.63	0.00	0.00	0.00	6,743.26	39,631.89
Darkstar Production Testing Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
EnCana Corporation	0.00	0.00	0.00	0.00	0.00	0.00
Enterra Energy Corporation	0.00	0.00	0.00	0.00	0.00	0.00
Flow Back Oil & Gas Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Fraction Energy Services	0.00	0.00	0.00	0.00	2,747.85	2,747.85
G.L.M. Industries	0.00	0.00	0.00	0.00	0.00	0.00
Gateway Petroleum	0.00	0.00	0.00	0.00	0.00	0.00
Husky Energy Inc.	0.00	0.00	0.00	0.00	20,606.78	20,606.78
Industrial Force Ltd..	0.00	0.00	0.00	0.00	8,567.78	8,567.78
J.S.D. Construction Ltd.	0.00	7,140.00	0.00	0.00	0.00	7,140.00
Jed Production Inc.	0.00	0.00	0.00	0.00	0.00	0.00
Jim Noble	0.00	0.00	0.00	0.00	0.00	0.00
Jules Oilfield Services Ltd.	0.00	0.00	0.00	0.00	472.50	472.50
Loilty Consulting Ltd.	1,837.50	0.00	0.00	0.00	0.00	1,837.50
Loyal Energy Canada Operating	0.00	0.00	0.00	0.00	3,675.00	3,675.00
Matrix Solutions Inc.	0.00	0.00	0.00	1,974.00	0.00	1,974.00
Methane Energy Corporation	0.00	0.00	0.00	0.00	0.00	0.00
Millwoods Minor Football	0.00	0.00	0.00	0.00	0.00	0.00
Monsoon Oilfield Ltd.	6,221.25	13,300.88	10,360.88	0.00	0.00	29,883.01
Murdock Energy Inc.	0.00	0.00	0.00	0.00	0.00	0.00
New Wave Energy Services Ltd.	0.00	2,730.00	393.75	0.00	1,848.00	4,971.75
Obsidian Energy Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Orion Industries	0.00	0.00	0.00	0.00	0.00	0.00
Paul X. Belanger	0.00	0.00	0.00	0.00	0.00	0.00
Petrus Resources						
1645	52,850.99	215,036.82	0.00	0.00	0.00	267,887.81
Petrus Resources - Other	100,000.00	0.00	0.00	0.00	8,875.19	108,875.19
Total Petrus Resources	152,850.99	215,036.82	0.00	0.00	8,875.19	376,763.00
Pidherney's Trucking	0.00	0.00	0.00	0.00	0.00	0.00
Pine Cliff Energy	164,880.94	0.00	0.00	0.00	0.00	164,880.94
Premier Marine c/o Granite Claims	0.00	0.00	0.00	0.00	0.00	0.00
Repsol Oil & Gas Canada Inc.	0.00	0.00	0.00	0.00	0.00	0.00
Roke Technologies Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
RSC Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard Training	0.00	0.00	0.00	0.00	4,165.19	4,165.19
Skana Exploration Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Spartan Oil Corp	0.00	0.00	0.00	0.00	0.00	0.00
Storm Resources Ltd.	32,760.00	0.00	0.00	0.00	117,862.50	150,622.50
Summerland Energy Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Summit Testing o/a 1247559 Alberta Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Tangle Creek Energy Ltd.	0.00	0.00	0.00	0.00	92,767.50	92,767.50

Taqa North Ltd.						
1609	0.00	0.00	0.00	10,002.86	0.00	10,002.86
1622	0.00	0.00	0.00	273,129.67	0.00	273,129.67
1628	0.00	165,939.58	230,506.06	18,657.71	0.00	415,103.35
1639	0.00	162,445.97	0.00	0.00	0.00	162,445.97
Taqa North Ltd. - Other	349,388.61	0.00	0.00	0.00	200,000.00	549,388.61
Total Taqa North Ltd.	349,388.61	328,385.55	230,506.06	301,790.24	200,000.00	1,410,070.46
Tervita Drilling & Coring Services Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Thunder Energy Trust	0.00	0.00	0.00	0.00	0.00	0.00
Titan Drilling	0.00	0.00	0.00	0.00	0.00	0.00
Titan Energy Services Ltd.	0.00	262.50	0.00	0.00	0.00	262.50
Tomahawk Testing & Production Svc.	0.00	0.00	0.00	0.00	0.00	0.00
Total Oilfield Rentals.	6,208.13	0.00	6,641.25	0.00	0.00	12,849.38
Triaxon Oil Corp	0.00	0.00	0.00	0.00	0.00	0.00
United Rentals Inc..	0.00	0.00	0.00	0.00	2,654.93	2,654.93
Vanquish Oil & Gas	0.00	0.00	0.00	0.00	0.00	0.00
Vesta Energy Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
W N Oilfield Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Western Canada Oilfield Structures	0.00	0.00	0.00	0.00	0.00	0.00
WestVac Services Ltd.	0.00	0.00	0.00	0.00	0.00	0.00
Whitecap Resources Inc.						
1617	0.00	0.00	0.00	2,798.00	0.00	2,798.00
1653	38,151.75	0.00	0.00	0.00	0.00	38,151.75
Whitecap Resources Inc. - Other	267,613.25	37.00	0.00	17,180.10	141,730.68	426,561.03
Total Whitecap Resources Inc.	305,765.00	37.00	0.00	19,978.10	141,730.68	467,510.78
Wildcat Fire Services Inc.	0.00	0.00	0.00	0.00	190,125.18	190,125.18
Winslow Resources Inc. c/o Spartan Delta						
1472	0.00	0.00	0.00	0.00	42,000.00	42,000.00
1569	2,646.00	0.00	57,042.72	89,499.60	0.00	149,188.32
1570	133,178.33	24,607.80	0.00	0.00	24,641.82	182,427.95
1574	0.00	0.00	1,433.52	0.00	0.00	1,433.52
1607	0.00	0.00	5,396.22	0.00	0.00	5,396.22
1629	76,892.96	294,990.01	0.00	0.00	0.00	371,882.97
1633	0.00	0.00	64,560.03	0.00	0.00	64,560.03
1637	0.00	131,310.26	52,359.42	0.00	0.00	183,669.68
1641	464,913.21	67,158.42	0.00	0.00	0.00	532,071.63
1649	119,590.01	0.00	0.00	0.00	0.00	119,590.01
1652	353,025.13	0.00	0.00	0.00	0.00	353,025.13
Winslow Resources Inc. c/o Spartan Delta - Other	0.00	0.00	0.00	0.00	605,273.80	605,273.80
Total Winslow Resources Inc. c/o Spartan Delta	1,150,245.64	518,066.49	180,791.91	89,499.60	671,915.62	2,610,519.26
TOTAL	<u>3,202,618.51</u>	<u>1,449,672.31</u>	<u>428,693.85</u>	<u>965,023.75</u>	<u>2,371,613.48</u>	<u>8,417,621.90</u>

Barricade Environmental Ltd.

A/R Aging Summary

As of November 30, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Advanced Energy, LLC	0.00	0.00	0.00	1,275.00	0.00	1,275.00
Brickellhouse Condominium Association Inc	0.00	0.00	0.00	0.00	81,770.70	81,770.70
Continental Resources Inc.	491,884.31	193,862.51	4,485.64	204,573.40	65,696.25	960,502.11
EOG Resources Inc.	0.00	101,449.31	0.00	0.00	0.00	101,449.31
FEMA	0.00	0.00	0.00	0.00	347,520.82	347,520.82
Hydro Line LLC/US Energy	0.00	0.00	0.00	0.00	38,519.25	38,519.25
LoneTree Energy	0.00	5,270.00	0.00	0.00	0.00	5,270.00
NexTier Oilfield Solutions	204,119.88	5,635.28	71,344.82	0.00	89,010.38	370,110.36
TOTAL	696,004.19	306,217.10	75,830.46	205,848.40	622,517.40	1,906,417.55

Appendix J

November 30, 2021 A/R Subledger

Current	Type	Date	Num	P. O. #	Name	Terms	Due Date	Aging	Open Balance
	Invoice	11/30/2021	22901		Loilty Consulting Ltd.		11/30/2021		1,260.00
	Invoice	11/30/2021	23092		Petrus Resources:1645		12/1/2021		5,893.13
	Invoice	11/30/2021	23091		Petrus Resources:1645		12/1/2021		866.25
	Invoice	11/30/2021	23093		Petrus Resources:1645		12/1/2021		945.00
	Invoice	11/30/2021	9861		Blu-Water LP LTD:1642		12/2/2021		96,114.29
	Invoice	11/30/2021	23108		Petrus Resources:1645		12/4/2021		5,893.13
	Invoice	11/30/2021	23102		Petrus Resources:1645		12/3/2021		5,893.13
	Invoice	11/30/2021	23114		Petrus Resources:1645		12/5/2021		5,893.13
	Invoice	11/30/2021	23096		Petrus Resources:1645		12/2/2021		5,893.13
	Invoice	11/30/2021	23097		Petrus Resources:1645		12/2/2021		945.00
	Invoice	11/30/2021	23115		Petrus Resources:1645		12/5/2021		3,780.00
	Invoice	11/30/2021	23113		Petrus Resources:1645		12/4/2021		1,890.00
	Invoice	11/30/2021	23141		Petrus Resources:1645		12/7/2021		5,285.96
	Invoice	11/30/2021	23123		Petrus Resources:1645		12/6/2021		5,893.13
	Invoice	11/30/2021	23124		Petrus Resources:1645		12/6/2021		3,780.00
	Invoice	11/30/2021	23125		Dakow Ventures Ltd.		12/5/2021		1,294.13
	Invoice	11/30/2021	23126		Dakow Ventures Ltd.		12/6/2021		1,294.13
	Invoice	11/30/2021	23127		Dakow Ventures Ltd.		12/7/2021		2,771.21
	Invoice	11/30/2021	23147		CNOOC Petroleum North America ULC.		11/30/2021		2,687.33
	Credit Memo	11/30/2021	1651		Blu-Water LP LTD:1651		12/20/2021		-997.57
	Credit Memo	11/30/2021	1647		Blu-Water LP LTD:1647		12/20/2021		-2,143.29
	Invoice	11/30/2021	23099		Loilty Consulting Ltd.		12/1/2021		577.50
	Invoice	11/30/2021	23047		Winslow Resources Inc. c/o Spartan Delta:1569		11/23/2021		2,646.00
	Invoice	11/30/2021	23048		Winslow Resources Inc. c/o Spartan Delta:1570		11/24/2021		6,300.00
	Invoice	11/30/2021	23212		Winslow Resources Inc. c/o Spartan Delta:1570		12/1/2021		17,262.00
	Invoice	11/30/2021	23049		Winslow Resources Inc. c/o Spartan Delta:1570		11/24/2021		17,262.00
	Invoice	11/30/2021	23214		Winslow Resources Inc. c/o Spartan Delta:1570		12/3/2021		17,262.00
	Invoice	11/30/2021	23213		Winslow Resources Inc. c/o Spartan Delta:1570		12/2/2021		17,262.00
	Invoice	11/30/2021	9874		Dakow Ventures Ltd.		12/15/2021		27,529.16
	Invoice	11/30/2021	9872		Blu-Water LP LTD:1635		12/9/2021		11,410.77
	Invoice	11/30/2021	9863		Blu-Water LP LTD:1642		12/1/2021		25,807.79
	Invoice	11/30/2021	4100		Blu-Water LP LTD		11/30/2021		56,444.01
	Invoice	11/30/2021	4100		Pine Cliff Energy		11/30/2021		164,880.94
	Invoice	11/30/2021	4100		Storm Resources Ltd.		11/30/2021		32,760.00
	Invoice	11/30/2021	23050	Colton Hoffman	Challenger Technical Services Ltd		12/1/2021		3,360.00
	Invoice	11/30/2021	9865		Winslow Resources Inc. c/o Spartan Delta:1641		12/20/2021		195,390.23
	Invoice	11/30/2021	9866		Winslow Resources Inc. c/o Spartan Delta:1641		12/20/2021		210,417.43
	Invoice	11/30/2021	9868		Winslow Resources Inc. c/o Spartan Delta:1641		12/20/2021		42,095.55
	Invoice	11/30/2021	9864		Winslow Resources Inc. c/o Spartan Delta:1629		12/10/2021		38,411.63
	Invoice	11/30/2021	9867		Winslow Resources Inc. c/o Spartan Delta:1629		12/10/2021		30,603.30
	Invoice	11/30/2021	9869		Winslow Resources Inc. c/o Spartan Delta:1641		12/20/2021		17,010.00
	Invoice	11/30/2021	23265		Winslow Resources Inc. c/o Spartan Delta:1570		12/19/2021		49,098.53
	Invoice	11/30/2021	9875		Monsoon Oilfield Ltd.		12/2/2021		6,221.25
	Invoice	11/30/2021	23185		Winslow Resources Inc. c/o Spartan Delta:1570		12/1/2021		3,969.00
	Invoice	11/30/2021	23186		Winslow Resources Inc. c/o Spartan Delta:1570		12/1/2021		4,762.80
	Invoice	11/30/2021	9876		Blu-Water LP LTD:1642		12/5/2021		21,945.79
	Invoice	11/30/2021	23094		Castlegate Energy Ltd.		12/1/2021		971.25
	Invoice	11/30/2021	23140		Castlegate Energy Ltd.		12/7/2021		1,890.00
	Invoice	11/30/2021	23139		Castlegate Energy Ltd.		12/7/2021		5,546.63
	Invoice	11/30/2021	23119		Castlegate Energy Ltd.		12/6/2021		10,482.92
	Invoice	11/30/2021	23116		Castlegate Energy Ltd.		12/5/2021		10,482.92
	Invoice	11/30/2021	23109		Castlegate Energy Ltd.		12/4/2021		8,598.69
	Invoice	11/30/2021	23110		Castlegate Energy Ltd.		12/4/2021		4,983.30

Invoice	11/30/2021	23117	Castlegate Energy Ltd.	12/5/2021	4,983.30
Invoice	11/30/2021	23145	Castlegate Energy Ltd.	12/8/2021	3,969.00
Invoice	11/30/2021	23149	Castlegate Energy Ltd.	12/8/2021	971.25
Invoice	11/30/2021	23104	Castlegate Energy Ltd.	12/3/2021	3,817.80
Invoice	11/30/2021	23120	Castlegate Energy Ltd.	12/6/2021	4,789.05
Invoice	11/30/2021	23098	Castlegate Energy Ltd.	12/2/2021	5,670.00
Invoice	11/30/2021	23103	Castlegate Energy Ltd.	12/3/2021	8,948.68
Invoice	11/30/2021	23144	Castlegate Energy Ltd.	12/8/2021	5,546.63
Invoice	11/30/2021	9870	Winslow Resources Inc. c/o Spartan Delta:1649	12/20/2021	27,027.00
Invoice	11/30/2021	9871	Winslow Resources Inc. c/o Spartan Delta:1649	12/20/2021	91,509.86
Invoice	11/30/2021	23219	Winslow Resources Inc. c/o Spartan Delta:1629	12/9/2021	2,592.59
Invoice	11/30/2021	23072	Winslow Resources Inc. c/o Spartan Delta:1629	12/17/2021	5,285.44
Invoice	11/30/2021	23217	Winslow Resources Inc. c/o Spartan Delta:1649	12/1/2021	1,053.15
Invoice	11/30/2021	4100	Total Oilfield Rentals.	11/30/2021	6,208.13
Invoice	11/30/2021	4000	Whitecap Resources Inc.	11/30/2021	267,613.25
Invoice	11/30/2021	4000	Taq North Ltd.	11/30/2021	349,388.61
Invoice	11/30/2021	4000	Petrus Resources	11/30/2021	100,000.00
Invoice	11/30/2021	4000	Blu-Water LP LTD	11/30/2021	500,000.00
Invoice	11/30/2021	4000	ConocoPhillips Blu-Water LP LTD.	11/30/2021	203,291.28
Invoice	11/30/2021	23285	Whitecap Resources Inc.:1653	12/28/2021	2,268.00
Invoice	11/30/2021	23287	Whitecap Resources Inc.:1653	12/29/2021	1,134.00
Invoice	11/30/2021	23312	Whitecap Resources Inc.:1653	12/30/2021	11,021.85
Invoice	11/30/2021	23288	Whitecap Resources Inc.:1653	12/29/2021	10,208.10
Invoice	11/30/2021	23284	Whitecap Resources Inc.:1653	12/28/2021	9,168.60
Invoice	11/30/2021	23282	Whitecap Resources Inc.:1653	12/27/2021	4,351.20
Invoice	11/30/2021	9879	Winslow Resources Inc. c/o Spartan Delta:1652	1/10/2022	154,990.54
Invoice	11/30/2021	9881	Winslow Resources Inc. c/o Spartan Delta:1652	1/10/2022	109,780.25
Invoice	11/30/2021	9878	Winslow Resources Inc. c/o Spartan Delta:1652	1/8/2022	88,254.34

Total Current

3,202,618.51

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Invoice	10/31/2021	22906	20COM147-0	Winslow Resources Inc. c/o Spartan Delta:1637	10/31/2021	30	38,200.56
Invoice	10/31/2021	22913	20COM147-0	Winslow Resources Inc. c/o Spartan Delta:1637	11/1/2021	30	34,716.14
Invoice	10/31/2021	22933		New Wave Energy Services Ltd.	11/3/2021	30	2,730.00
Invoice	10/31/2021	9851		Monsoon Oilfield Ltd.	11/1/2021	30	13,300.88
Invoice	10/31/2021	22940		Winslow Resources Inc. c/o Spartan Delta:1570	11/6/2021	30	3,969.00
Invoice	10/31/2021	22939		Winslow Resources Inc. c/o Spartan Delta:1570	11/1/2021	30	4,762.80
Invoice	10/31/2021	22938		Winslow Resources Inc. c/o Spartan Delta:1570	11/4/2021	30	3,969.00
Invoice	10/31/2021	22937		Winslow Resources Inc. c/o Spartan Delta:1570	11/1/2021	30	3,969.00
Invoice	10/31/2021	22936		Winslow Resources Inc. c/o Spartan Delta:1570	11/1/2021	30	3,969.00
Invoice	10/31/2021	22935		Winslow Resources Inc. c/o Spartan Delta:1570	11/2/2021	30	3,969.00
Invoice	10/31/2021	22926		Taq North Ltd.:1628	11/1/2021	30	9,497.28
Invoice	10/31/2021	22934		Taq North Ltd.:1628	11/2/2021	30	8,174.28
Invoice	10/31/2021	22990	BC645	Blu-Water LP LTD:1565	11/17/2021	30	50,275.89
Invoice	10/31/2021	9855		Blu-Water LP LTD:1635	11/11/2021	30	4,939.20
Invoice	10/31/2021	9854		Blu-Water LP LTD:1642	11/18/2021	30	83,192.83
Invoice	10/31/2021	22900	Brandon Gray	Clean Harbors Energy & Industrial:1597	10/15/2021	30	4,158.00
Invoice	10/31/2021	22344	Brandon Gray	Clean Harbors Energy & Industrial:1597	8/6/2021	30	3,780.00
Invoice	10/31/2021	9856		Clean Harbors Energy & Industrial:1630	10/22/2021	30	28,166.25
Invoice	10/31/2021	23003	PCD 210003	Petrus Resources:1645	11/17/2021	30	5,140.80
Invoice	10/31/2021	23020	PCD 210003	Petrus Resources:1645	11/20/2021	30	7,335.83
Invoice	10/31/2021	23004	PCD 210003	Petrus Resources:1645	11/18/2021	30	7,335.83
Invoice	10/31/2021	23015	PCD 210003	Petrus Resources:1645	11/19/2021	30	7,335.83
Invoice	10/31/2021	23021	210003	Petrus Resources:1645	11/20/2021	30	1,890.00
Invoice	10/31/2021	23016	210003	Petrus Resources:1645	11/19/2021	30	2,835.00
Invoice	10/31/2021	23006	210003	Petrus Resources:1645	11/18/2021	30	4,725.00

Invoice	10/31/2021	23005	210003	Petrus Resources:1645	11/17/2021	30	5,670.00
Invoice	10/31/2021	22902	5191	J.S.D. Construction Ltd.	10/1/2021	30	3,360.00
Invoice	10/31/2021	22903	5247	J.S.D. Construction Ltd.	11/1/2021	30	3,780.00
Invoice	10/31/2021	22960	21COM147	Winslow Resources Inc. c/o Spartan Delta:1637	11/2/2021	30	1,134.00
Invoice	10/31/2021	22961	21COM146	Winslow Resources Inc. c/o Spartan Delta:1637	11/3/2021	30	4,536.00
Invoice	10/31/2021	22995	21COM147	Winslow Resources Inc. c/o Spartan Delta:1637	11/12/2021	30	5,670.00
Invoice	10/31/2021	22996	21COM137	Winslow Resources Inc. c/o Spartan Delta:1637	11/13/2021	30	3,402.00
Invoice	10/31/2021	22997	21COM135	Winslow Resources Inc. c/o Spartan Delta:1637	11/14/2021	30	3,402.00
Invoice	10/31/2021	22932	21COM135	Winslow Resources Inc. c/o Spartan Delta:1637	11/10/2021	30	10,062.39
Invoice	10/31/2021	22951	21COM137	Winslow Resources Inc. c/o Spartan Delta:1637	11/10/2021	30	10,062.39
Invoice	10/31/2021	22952	21COM147	Winslow Resources Inc. c/o Spartan Delta:1637	11/10/2021	30	10,062.39
Invoice	10/31/2021	22953	21COM146	Winslow Resources Inc. c/o Spartan Delta:1637	11/10/2021	30	10,062.39
Invoice	10/31/2021	22991	21C004	Castlegate Energy Ltd.	11/15/2021	30	4,916.63
Invoice	10/31/2021	22981	21C004	Castlegate Energy Ltd.	11/13/2021	30	9,510.39
Invoice	10/31/2021	22979	21C004	Castlegate Energy Ltd.	11/12/2021	30	9,510.39
Invoice	10/31/2021	22982	21C004	Castlegate Energy Ltd.	11/14/2021	30	9,311.94
Invoice	10/31/2021	22963	21C004	Castlegate Energy Ltd.	11/9/2021	30	3,780.00
Invoice	10/31/2021	22965	21C004	Castlegate Energy Ltd.	11/10/2021	30	4,937.63
Invoice	10/31/2021	23041	PCD 210003	Petrus Resources:1645	11/22/2021	30	3,644.55
Invoice	10/31/2021	23037	PCD 210003	Petrus Resources:1645	11/22/2021	30	7,335.83
Invoice	10/31/2021	23025	PCD 210003	Petrus Resources:1645	11/21/2021	30	7,335.83
Invoice	10/31/2021	22942	12101017	Taqa North Ltd.:1639	11/4/2021	30	8,996.43
Invoice	10/31/2021	22943	12101017	Taqa North Ltd.:1639	11/5/2021	30	8,996.43
Invoice	10/31/2021	22944	12101017	Taqa North Ltd.:1639	11/6/2021	30	6,350.43
Invoice	10/31/2021	22945	12101017	Taqa North Ltd.:1639	11/7/2021	30	1,256.85
Invoice	10/31/2021	22959	12101017	Taqa North Ltd.:1639	11/8/2021	30	1,256.85
Invoice	10/31/2021	22987	12100968	Taqa North Ltd.:1639	11/13/2021	30	7,427.73
Invoice	10/31/2021	22986	121000968	Taqa North Ltd.:1639	11/12/2021	30	20,440.38
Invoice	10/31/2021	23032	12101017	Taqa North Ltd.:1639	11/21/2021	30	8,698.76
Invoice	10/31/2021	23024	PO164953	Taqa North Ltd.:1639	11/21/2021	30	1,890.00
Invoice	10/31/2021	23036	121000976	Taqa North Ltd.:1639	11/20/2021	30	10,021.76
Invoice	10/31/2021	23002	12101017	Taqa North Ltd.:1639	11/18/2021	30	12,719.73
Invoice	10/31/2021	23001	12101017	Taqa North Ltd.:1639	11/17/2021	30	12,667.76
Invoice	10/31/2021	22994	12101017	Taqa North Ltd.:1639	11/16/2021	30	10,073.73
Invoice	10/31/2021	22993	12101976	Taqa North Ltd.:1639	11/15/2021	30	10,073.73
Invoice	10/31/2021	22988	12101976	Taqa North Ltd.:1639	11/14/2021	30	11,254.98
Invoice	10/31/2021	23035	12101968	Taqa North Ltd.:1639	11/19/2021	30	11,396.73
Invoice	10/31/2021	22985	12101017	Taqa North Ltd.:1628	11/11/2021	30	50,771.04
Invoice	10/31/2021	22964	12101017	Taqa North Ltd.:1628	11/9/2021	30	41,531.04
Invoice	10/31/2021	22984	12101017	Taqa North Ltd.:1628	11/10/2021	30	44,323.51
Invoice	10/31/2021	9854		Blu-Water LP LTD:1642	12/1/2021	30	6,254.43
Invoice	10/31/2021	23045	PO163429	Taqa North Ltd.:1639	11/23/2021	30	12,870.93
Invoice	10/31/2021	23039	PO163429	Taqa North Ltd.:1639	11/22/2021	30	6,052.76
Invoice	10/31/2021	23042	PCD210003	Petrus Resources:1645	11/23/2021	30	7,335.83
Invoice	10/31/2021	23055	PCD210003	Petrus Resources:1645	11/25/2021	30	4,368.26
Invoice	10/31/2021	23051	PCD210003	Petrus Resources:1645	11/24/2021	30	7,335.83
Invoice	10/31/2021	23056	PCD210003	Petrus Resources:1645	11/23/2021	30	519.75
Invoice	10/31/2021	23053	PCD210003	Petrus Resources:1645	11/25/2021	30	1,908.90
Invoice	10/31/2021	23052		Petrus Resources:1645	11/26/2021	30	26,780.89
Invoice	10/31/2021	23057		Petrus Resources:1645	11/27/2021	30	26,780.89
Invoice	10/31/2021	23073		Petrus Resources:1645	11/29/2021	30	26,780.89
Invoice	10/31/2021	23058	PCD210003	Petrus Resources:1645	11/28/2021	30	26,780.89
Invoice	10/31/2021	23012		Winslow Resources Inc. c/o Spartan Delta:1629	11/16/2021	30	9,375.59
Invoice	10/31/2021	9857		Winslow Resources Inc. c/o Spartan Delta:1629	11/29/2021	30	100,463.48
Invoice	10/31/2021	9860		Winslow Resources Inc. c/o Spartan Delta:1641	11/30/2021	30	50,148.42

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Total 31 - 60

428,693.85

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Invoice	9/15/2021	22680	12100917	Taqa North Ltd.:1622	9/15/2021	76	12,183.58
Invoice	9/16/2021	22681	12100917	Taqa North Ltd.:1622	9/16/2021	75	5,379.58
Invoice	9/17/2021	22682	12100917	Taqa North Ltd.:1622	9/17/2021	74	5,752.86
Invoice	9/18/2021	22683	12100917	Taqa North Ltd.:1622	9/18/2021	73	5,379.58
Invoice	9/18/2021	22684	12100917	Taqa North Ltd.:1622	9/18/2021	73	5,379.58
Invoice	9/20/2021	22685	12100917	Taqa North Ltd.:1622	9/20/2021	71	5,752.86
Invoice	9/22/2021	22727		Matrix Solutions Inc.	9/22/2021	69	1,974.00
Invoice	9/28/2021	22718	12100917	Taqa North Ltd.:1622	9/28/2021	63	10,002.86
Invoice	9/29/2021	22733	12100917	Taqa North Ltd.:1622	9/29/2021	62	10,002.86
Invoice	9/30/2021	9834A	210902CO	Whitecap Resources Inc.:1617	10/5/2021	61	2,798.00
Invoice	9/30/2021	22740	12100917	Taqa North Ltd.:1622	9/30/2021	61	8,868.86
Invoice	9/30/2021	22743	12100894/95/76	Taqa North Ltd.:1609	10/1/2021	61	10,002.86
Invoice	9/30/2021	9842	W210198911	Clean Harbors Energy & Industrial.:1614	9/30/2021	61	29,163.75
Invoice	9/30/2021	22778	W210193976	Clean Harbors Energy & Industrial	10/8/2021	61	57,775.14
Invoice	9/30/2021	22739		CNOOC Petroleum North America ULC.	9/30/2021	61	2,239.44
Invoice	9/30/2021	4000		Whitecap Resources Inc.	9/30/2021	61	17,180.10
Invoice	9/30/2021	22776	12100968/72	Taqa North Ltd.:1628	10/4/2021	61	11,642.43
Invoice	9/30/2021	4000		Clean Harbors Energy & Industrial	9/30/2021	61	395,209.57
Invoice	9/30/2021	9846	210199847	Clean Harbors Energy & Industrial:1630	10/20/2021	61	6,037.50
Invoice	9/30/2021	9832	W210199483	Clean Harbors Energy & Industrial.	9/30/2021	61	13,504.58
Invoice	9/30/2021	9833	W210199483	Clean Harbors Energy & Industrial:1626	10/3/2021	61	6,209.70
Invoice	9/30/2021	22704	12100917	Taqa North Ltd.:1622	9/26/2021	61	6,600.86
Invoice	9/30/2021	22753	12100917	Taqa North Ltd.:1628	10/2/2021	61	6,950.51
Invoice	9/30/2021	22765	121100917	Taqa North Ltd.:1622	10/4/2021	61	4,536.00
Invoice	9/30/2021	22703		Taqa North Ltd.:1622	9/25/2021	61	23,475.95
Invoice	9/30/2021	22702		Taqa North Ltd.:1622	9/24/2021	61	26,368.99
Invoice	9/30/2021	22701		Taqa North Ltd.:1622	9/23/2021	61	34,684.99
Invoice	9/30/2021	22700		Taqa North Ltd.:1622	9/22/2021	61	34,429.84
Invoice	9/30/2021	22686		Taqa North Ltd.:1622	9/21/2021	61	18,610.54
Invoice	9/30/2021	22849		Taqa North Ltd.:1622	10/18/2021	61	27,145.94
Invoice	9/30/2021	22848		Taqa North Ltd.:1622	10/17/2021	61	28,573.94
Invoice	9/30/2021	9848	210199847	Clean Harbors Energy & Industrial:1630	10/24/2021	61	2,205.00
Invoice	9/30/2021	22783		Baytex Energy Corp.:1620	10/6/2021	61	7,036.05
Invoice	9/30/2021	22756		Baytex Energy Corp.:1620	9/30/2021	61	13,466.25
Invoice	9/30/2021	22782		Baytex Energy Corp.:1620	9/20/2021	61	2,268.00
Invoice	9/30/2021	22758		Baytex Energy Corp.:1620	9/29/2021	61	15,616.82
Invoice	9/30/2021	9847A	21COM144	Winslow Resources Inc. c/o Spartan Delta:1569	9/30/2021	61	89,499.60
Invoice	9/30/2021	22806A	2100062	Baytex Energy Corp.:1620	9/30/2021	61	1,050.01
Invoice	9/30/2021	22705A	12100917	Taqa North Ltd.:1628	9/30/2021	61	64.77

Total 61 - 90

965,023.75

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Payment	4/23/2003	239244		Calpine Canada			-224.70
Payment	7/7/2003	00208788		Canadian Natural Resources Ltd.			-0.52
General Journal	9/30/2004	adj-15		Calpine Canada			224.70
Payment	12/13/2004	3566		WestVac Services Ltd.			-0.04
Payment	2/22/2005	3830		WestVac Services Ltd.			-533.54
Payment	8/26/2005			WestVac Services Ltd.			-1.42
Invoice	12/22/2005	2393	Dan Durette	Acclaim Energy Inc. Net 30	1/21/2006	5,822	3,708.62
Payment	1/12/2006	001063		Flow Back Oil & Gas Ltd.			-10.70
Invoice	1/26/2006	3089		Vanquish Oil & Gas Net 30	2/25/2006	5,787	5,762.48
Invoice	3/5/2006	2755		Western Canada Oilfield Str Net 30	4/4/2006	5,749	82,122.50
Invoice	6/30/2006	2554		Western Canada Oilfield Str Net 30	7/30/2006	5,632	3,477.50
Invoice	7/11/2006	2822		1172341 Alberta Ltd. o/a Pe 15th day of the following mo	8/15/2006	5,621	2,203.00

Invoice	7/19/2006	2854		Methane Energy Corporation	Net 30	8/18/2006	5,613	218.38
Invoice	7/31/2006	2881		Summit Testing o/a 124755	Net 30	8/30/2006	5,601	1,504.00
Payment	8/14/2006	2890		Enterra Energy Corporation				-273.00
Invoice	8/21/2006	2536		Summit Testing o/a 124755	Net 30	9/20/2006	5,580	1,696.00
General Journal	9/30/2006	y.e. adj		Western Canada Oilfield Structures				-85,600.00
General Journal	9/30/2006	y.e. adj		Canadian Natural Resources Ltd.				0.52
General Journal	9/30/2006	y.e. adj		Enterra Energy Corporation				273.00
General Journal	9/30/2006	y.e. adj		Flow Back Oil & Gas Ltd.				10.70
Payment	6/29/2007	111998		Thunder Energy Trust				-0.10
Invoice	8/19/2007	3882		Colebed Trucking	Net 30	9/18/2007	5,217	5,194.00
Invoice	9/20/2007	3899	Chad Coupland	Colebed Trucking	Net 30	10/20/2007	5,185	5,194.00
Invoice	10/18/2007	3948	Chad Coupland	Colebed Trucking	Net 30	11/17/2007	5,157	5,194.00
Invoice	10/20/2007	3670	Chad Coupland	Colebed Trucking	Net 30	11/19/2007	5,155	491.20
Invoice	10/23/2007	1285	Paul	Paul X. Belanger	Net 30	11/22/2007	5,152	0.50
Invoice	10/31/2007	3671	Martin Erl	Millwoods Minor Football	Net 30	11/30/2007	5,144	1,141.45
Payment	11/6/2007	187		Paul X. Belanger				-0.50
Invoice	11/19/2007	3972	Martin Erl	Millwoods Minor Football	Net 30	12/19/2007	5,125	289.38
Credit Memo	1/1/2008	4249		Titan Drilling		1/1/2008	5,082	-0.01
Invoice	1/9/2008	4008	Darren Elton	Alberta Pinnical Oil Compan	Net 30	2/8/2008	5,074	3,387.30
Payment	1/22/2008	20133453		Baytex Energy Corp.				-0.05
Invoice	1/25/2008	4065	Jamie Vollmer 67681	G.L.M. Industries	Net 30	2/24/2008	5,058	0.01
Invoice	2/13/2008	4097	Rod Petrician	Jed Production Inc.	Net 30	3/14/2008	5,039	3,292.80
Invoice	2/21/2008	4137	Rod Petrician	Jed Production Inc.	Net 30	3/22/2008	5,031	1,260.00
Invoice	2/22/2008	4138	Rod Petrician	Jed Production Inc.	Net 30	3/23/2008	5,030	1,181.25
Invoice	2/28/2008	4167	Rod Petrician	Jed Production Inc.	Net 30	3/29/2008	5,024	2,284.80
Invoice	3/2/2008	4168	Rod Petrician	Jed Production Inc.	Net 30	4/1/2008	5,021	1,417.50
Invoice	3/10/2008	4216	Rod Petrician	Jed Production Inc.	Net 30	4/9/2008	5,013	1,990.80
Invoice	3/12/2008	4202	Rod Petrician	Jed Production Inc.	Net 30	4/11/2008	5,011	3,080.70
Credit Memo	3/26/2008	4191		Millwoods Minor Football		3/26/2008	4,997	-1,430.83
Invoice	3/26/2008	4215	Rod Petrician	Jed Production Inc.	Net 30	4/25/2008	4,997	2,299.50
Invoice	12/18/2008	4505	Doug Wylie	Arnett & Burgess Oilfield Co	Net 30	1/17/2009	4,730	0.01
Payment	4/6/2009	1433		Darkstar Production Testing Ltd.				-205.80
Invoice	7/27/2009	4701	Jeremy Miller	W N Oilfield Ltd.	Net 30	8/26/2009	4,509	1,857.80
Invoice	8/18/2009	4693	Wade Nobbs	W N Oilfield Ltd.	Net 30	9/17/2009	4,487	7,087.50
Invoice	9/9/2009	4702	Wade Nobbs	W N Oilfield Ltd.	Net 30	10/9/2009	4,465	968.63
Invoice	9/16/2009	4720	Wade Nobbs	W N Oilfield Ltd.	Net 30	10/16/2009	4,458	6,300.00
Invoice	9/27/2009	4719	Wade Nobbs	W N Oilfield Ltd.	Net 30	10/27/2009	4,447	4,331.25
General Journal	9/30/2009	JE-003		Arnett & Burgess Oilfield Construction Lt				-0.01
General Journal	9/30/2009	JE-003		Baytex Energy Corp.				0.05
General Journal	9/30/2009	JE-003		Darkstar Production Testing Ltd.				205.80
General Journal	9/30/2009	JE-003		G.L.M. Industries				-0.01
General Journal	9/30/2009	JE-003		Thunder Energy Trust				0.10
General Journal	9/30/2009	JE-003		WestVac Services Ltd.				535.00
Invoice	10/5/2009	4749	Wade Nobbs	W N Oilfield Ltd.	Net 30	11/4/2009	4,439	275.63
Invoice	10/19/2009	4729	Susan Fisher	Orion Industries	Net 30	11/18/2009	4,425	3,000.85
Invoice	10/24/2009	4748	Wade Nobbs	W N Oilfield Ltd.	Net 30	11/23/2009	4,420	2,362.50
Invoice	10/31/2009	4750	Wade Nobbs	W N Oilfield Ltd.	Net 30	11/30/2009	4,413	1,870.31
Invoice	11/20/2009	4852	Wade Nobbs	W N Oilfield Ltd.	Net 30	12/20/2009	4,393	1,837.50
Invoice	11/22/2009	4851	Wade Nobbs	W N Oilfield Ltd.	Net 30	12/22/2009	4,391	2,165.63
Invoice	12/13/2009	4853	Wade Nobbs	W N Oilfield Ltd.	Net 30	1/12/2010	4,370	2,625.00
Invoice	1/22/2010	4829	Ken Thate	Tomahawk Testing & Produ	Net 30	2/21/2010	4,330	105.00
Invoice	2/22/2010	4884	Ken Thate	Tomahawk Testing & Produ	Net 30	3/24/2010	4,299	1,165.50
Payment	3/19/2010	003241		W N Oilfield Ltd.				-31,681.75
Invoice	3/23/2010	4854	Wade Nobbs	W N Oilfield Ltd.	Net 30	4/22/2010	4,270	3,150.00
Invoice	8/19/2010	5114	Wade Nobbs	W N Oilfield Ltd.	Net 30	9/18/2010	4,121	2,362.50

General Journal	9/30/2010	amt adj		EnCana Corporation				0.01
Payment	12/15/2010	84240		Bellatrix Exploration Ltd.				-525.00
Payment	1/18/2011	004953		Skana Exploration Ltd.				-0.03
Invoice	1/20/2011	5343	Wade Nobbs	W N Oilfield Ltd.	Net 30	2/19/2011	3,967	3,990.00
Payment	2/22/2011	2123		Triaxon Oil Corp				-210.00
Invoice	2/28/2011	5424	Mark Akitt	Akitt Mechanical	Net 30	3/30/2011	3,928	546.00
Invoice	3/10/2011	Bill ofSale	Jim Noble	Jim Noble	Net 30	4/9/2011	3,918	1,825.00
Invoice	3/19/2011	5425	Mark Akitt	Akitt Mechanical	Net 30	4/18/2011	3,909	357.00
Invoice	4/7/2011	5390	Larry Anderson	Murdock Energy Inc.	Net 30	5/7/2011	3,890	6,715.00
Invoice	4/25/2011	5663	Wade Nobbs	W N Oilfield Ltd.	Net 30	5/25/2011	3,872	642.17
Invoice	4/29/2011	5188	Wade Nobbs	W N Oilfield Ltd.	Net 30	5/29/2011	3,868	2,310.00
Invoice	8/19/2011	5622	Larry Anderson	Murdock Energy Inc.	Net 30	9/18/2011	3,756	5,498.85
Invoice	9/6/2011	5914	Aaron Tobias	Tomahawk Testing & Produ	Net 30	10/6/2011	3,738	80.00
General Journal	10/1/2011	write off		1172341 Alberta Ltd. o/a Peter Wober				-2,203.00
General Journal	10/1/2011	write off		Acclaim Energy Inc.				-3,708.62
General Journal	10/1/2011	write off		Colebed Trucking				-16,073.20
General Journal	10/1/2011	write off		Methane Energy Corporation				-218.38
General Journal	10/1/2011	write off		Orion Industries				-3,000.85
General Journal	10/1/2011	write off		Vanquish Oil & Gas				-5,762.48
General Journal	10/1/2011	write off		Jed Production Inc.				-16,807.35
Payment	10/4/2011	2243		Summerland Energy Ltd.				-115.50
Invoice	11/17/2011	6026	Brandon Moench	Choppers Dangerous Tree F	Net 30	12/17/2011	3,666	3,018.71
Invoice	12/13/2011	6062	Chuck Mellett	Gateway Petroleum	Net 30	1/12/2012	3,640	3,096.41
Invoice	2/22/2012	6130	Mick	Pidherney's Trucking	Net 30	3/23/2012	3,569	10,737.50
Payment	4/30/2012	007929		Al's Contracting Ltd.				-0.02
Invoice	5/1/2012	6530	Jeff Young	Spartan Oil Corp	Net 30	5/31/2012	3,500	913.50
Payment	7/31/2012	26331		Premier Marine c/o Granite Claims				-50.40
Payment	8/17/2012	26833		Premier Marine c/o Granite Claims				-94.50
Invoice	8/31/2012	6786	David Price	RSC Equipment Rental	Net 30	9/30/2012	3,378	436.80
Payment	9/4/2012	14131		Tervita Drilling & Coring Services Ltd.				-997.50
Invoice	1/21/2013	7112	Joel Nealon	Roke Technologies Ltd.	Net 30	2/20/2013	3,235	0.20
Invoice	3/29/2013	7344	Tim Reeves	Camino Industries Inc.	Net 30	4/28/2013	3,168	198.32
Invoice	3/30/2013	7394	Darcy Spee's	Angle Energy Inc.	Net 30	4/29/2013	3,167	7,743.75
Payment	4/15/2013	413		Roke Technologies Ltd.				-0.20
Payment	5/14/2013	payment to wrong cus		AOC Simonette Partnership				-315.00
Invoice	7/21/2013	7604	Ian Grant	Repsol Oil & Gas Canada In	Net 30	8/20/2013	3,054	0.01
Cheque	9/17/2013	10020		AOC Simonette Partnership				315.00
Invoice	5/22/2014	W1440		Camino Industries Inc.	Net 30	6/21/2014	2,749	5,670.53
Invoice	9/30/2014	W8176Start	Al Przysiezny	Al's Contracting Ltd.		9/30/2014	2,618	0.02
Invoice	9/30/2014	W8178	Julie Fisher	Premier Marine c/o Granite Claims		9/30/2014	2,618	50.40
Invoice	9/30/2014	W8179	Julie Fisher	Premier Marine c/o Granite Claims		9/30/2014	2,618	94.50
Invoice	9/30/2014	W8180Start	Doug Mierow	Skana Exploration Ltd.		9/30/2014	2,618	0.03
Invoice	9/30/2014	W8181	John Perras	Summerland Energy Ltd.		9/30/2014	2,618	115.50
Invoice	9/30/2014	W8182		Titan Drilling		9/30/2014	2,618	0.01
Invoice	9/30/2014	W8183		Triaxon Oil Corp		9/30/2014	2,618	210.00
Credit Memo	9/30/2014	W8185		Repsol Oil & Gas Canada Inc.		9/30/2014	2,618	-0.01
Credit Memo	9/30/2014	W8203		Akitt Mechanical		9/30/2014	2,618	-903.00
Credit Memo	9/30/2014	W8204		Alberta Pinnical Oil Company		9/30/2014	2,618	-3,387.30
Credit Memo	9/30/2014	W8205		Angle Energy Inc.		9/30/2014	2,618	-7,743.75
Credit Memo	9/30/2014	W8206		Camino Industries Inc.		9/30/2014	2,618	-198.32
Credit Memo	9/30/2014	W8207		Camino Industries Inc.		9/30/2014	2,618	-5,670.53
Credit Memo	9/30/2014	W8208		Choppers Dangerous Tree Removal		9/30/2014	2,618	-3,018.71
Credit Memo	9/30/2014	W8209		Gateway Petroleum		9/30/2014	2,618	-3,096.41
Credit Memo	9/30/2014	W8210		Jim Noble		9/30/2014	2,618	-1,825.00
Credit Memo	9/30/2014	W8211		Murdock Energy Inc.		9/30/2014	2,618	-12,213.85

Credit Memo	9/30/2014	W8213		Pidherney's Trucking	9/30/2014	2,618	-10,737.50
Credit Memo	9/30/2014	W8214		RSC Equipment Rental	9/30/2014	2,618	-436.80
Credit Memo	9/30/2014	W8215		Spartan Oil Corp	9/30/2014	2,618	-913.50
Credit Memo	9/30/2014	W8216		Summit Testing o/a 1247559 Alberta Ltd.	9/30/2014	2,618	-3,200.00
Credit Memo	9/30/2014	W8217		Tomahawk Testing & Production Svc.	9/30/2014	2,618	-1,350.50
Credit Memo	9/30/2014	W8218		W N Oilfield Ltd.	9/30/2014	2,618	-44,136.42
Invoice	9/30/2014	W8219	Wade Nobbs	W N Oilfield Ltd.	9/30/2014	2,618	31,681.75
Invoice	9/30/2014	W8204	Kelly Barthel	Tervita Drilling & Coring Services Ltd.	9/30/2014	2,618	997.50
Payment	10/9/2015	2336592		EnCana Corporation			-0.01
Payment	11/20/2015	294826		Obsidian Energy Ltd.			-0.01
General Journal	11/30/2015	move revenue to DEC		Obsidian Energy Ltd.			-111,629.19
General Journal	12/1/2015	move revenue to DEC		Obsidian Energy Ltd.			111,629.18
Payment	12/24/2015			CNOOC Petroleum North America ULC.			-0.01
Payment	2/17/2016			Obsidian Energy Ltd.			-0.01
Invoice	10/19/2016	60912	A16330114/A16330115	Obsidian Energy Ltd.	10/19/2016	1,868	0.03
Payment	9/5/2017			Vesta Energy Ltd.			-0.03
Credit Memo	3/30/2018	ADJ		Obsidian Energy Ltd.	3/31/2018	1,341	-0.01
Invoice	3/30/2018	adj		Obsidian Energy Ltd.	3/30/2018	1,341	0.01
Cheque	1/25/2019	adj		Taqa North Ltd.			
Invoice	3/12/2019	18142	18040187 R1	Bellatrix Exploration Ltd.	3/12/2019	994	525.00
Invoice	6/13/2019	18597		Vesta Energy Ltd.	6/30/2019	901	0.03
Invoice	8/30/2019	ADJ		Barricade Environmental Ltd.	8/30/2019	823	149,950.00
Credit Memo	9/30/2020	20380		Clean Harbors Energy & Industrial	9/30/2020	426	-6,468.00
Invoice	10/30/2020	9725		United Rentals Inc..	10/30/2020	396	2,654.93
Invoice	11/30/2020	4000		Winslow Resources Inc. c/o Spartan Delta	11/30/2020	365	44,555.16
Invoice	12/31/2020	4000		Winslow Resources Inc. c/o Spartan Delta	12/31/2020	334	100,000.00
Invoice	4/1/2021	21858		Industrial Force Ltd..	4/1/2021	243	8,567.78
Invoice	4/30/2021	22055A	F208/18094-029	Storm Resources Ltd.	5/31/2021	214	117,862.50
Payment	5/7/2021			Taqa North Ltd.			-0.02
Invoice	5/31/2021	4000		Winslow Resources Inc. c/o Spartan Delta	5/31/2021	183	127,012.21
Invoice	5/31/2021	4000		Winslow Resources Inc. c/o Spartan Delta	5/31/2021	183	207,793.22
Invoice	5/31/2021	4000		Fraction Energy Services	5/31/2021	183	2,747.85
Invoice	5/31/2021	22111		Jules Oilfield Services Ltd.	7/23/2021	183	472.50
Invoice	5/31/2021	4000	21COM128	Winslow Resources Inc. c/o Spartan Delta:1570	5/31/2021	183	24,641.82
Invoice	6/1/2021	21449	8401500840/10	Husky Energy Inc.	6/1/2021	182	3,675.00
Invoice	6/30/2021	4000		Whitecap Resources Inc.	7/29/2021	153	41,730.68
Invoice	6/30/2021	4000		Petrus Resources	7/29/2021	153	8,875.19
Invoice	6/30/2021	4000		New Wave Energy Services Ltd.	7/29/2021	153	1,848.00
Invoice	6/30/2021	4000		Winslow Resources Inc. c/o Spartan Delta	5/31/2021	153	100,000.00
Invoice	6/30/2021	4000		Whitecap Resources Inc.	5/31/2021	153	100,000.00
Invoice	7/31/2021	22359	8401517299/10	Husky Energy Inc.	8/3/2021	122	8,465.89
Invoice	7/31/2021	22290	8401519733/10	Husky Energy Inc.	8/3/2021	122	8,465.89
Invoice	7/31/2021	4000		Clean Harbors Energy & Industrial	7/31/2021	122	86,149.48
Invoice	7/31/2021	4000		Clean Harbors Energy & Industrial	7/31/2021	122	35,382.90
Invoice	7/31/2021	4000		Loyal Energy Canada Operating	7/31/2021	122	1,050.00
Invoice	7/31/2021	4000		Safeguard Training	7/31/2021	122	4,165.19
Invoice	7/31/2021	4000		Winslow Resources Inc. c/o Spartan Delta	7/31/2021	122	14,573.21
Invoice	7/31/2021	4000		Wildcat Fire Services Inc.	7/31/2021	122	18,975.18
Invoice	7/31/2021	4000		Tangle Creek Energy Ltd.	8/24/2021	122	92,767.50
Invoice	7/31/2021	4000		Winslow Resources Inc. c/o Spartan Delta:1472	7/31/2021	122	42,000.00
Invoice	7/31/2021	4000		Winslow Resources Inc. c/o Spartan Delta	7/31/2021	122	11,340.00
Invoice	7/31/2021	4000		Wildcat Fire Services Inc.	7/31/2021	122	171,150.00
Invoice	7/31/2021	4000		Clean Harbors Energy & Industrial	7/31/2021	122	98,700.00
Invoice	7/31/2021	4000		Clean Harbors Energy & Industrial	7/31/2021	122	31,972.50
Invoice	8/24/2021	9804		Dakow Ventures Ltd.	8/24/2021	98	6,743.26

[illegible]

> 90

Invoice	08/30/2019	19-109	Caron Transportation Syster Net 30	09/29/2019	823	10.00
Invoice	09/06/2019	19-122	Brickellhouse Condominium Net 30	10/06/2019	816	11,628.00
Invoice	09/08/2019	19131	Brickellhouse Condominium Association Inc	09/08/2019	814	19,511.14
Invoice	09/09/2019	19129	Brickellhouse Condominium Association Inc	09/09/2019	813	50,631.56
Payment	09/15/2019		Caron Transportation Systems Usa, Inc.			-10.00
Invoice	10/21/2019	19345	JOMAX Pipeline Constructic Net 30	11/20/2019	771	522.09
Payment	11/18/2019		JOMAX Pipeline Construction Inc.			-522.09
Invoice	03/30/2021	4000	Hydro Line LLC/US Energy Net 30	04/29/2021	245	38,519.25
Invoice	03/30/2021	4000	FEMA	03/30/2021	245	347,520.82
Invoice	04/30/2021	4000	Continental Resources Inc. Net 30	05/30/2021	214	65,696.25
Invoice	07/31/2021	4000	NexTier Oilfield Solutions Net 60	09/29/2021	122	12,510.27
Invoice	08/24/2021	4000	NexTier Oilfield Solutions Net 60	10/23/2021	98	14,792.13
Invoice	08/24/2021	4000	NexTier Oilfield Solutions Net 60	10/23/2021	98	14,926.13
Invoice	08/24/2021	4000	NexTier Oilfield Solutions Net 60	10/23/2021	98	14,792.13
Invoice	08/31/2021	4000	NexTier Oilfield Solutions Net 60	10/30/2021	91	31,989.72
Total > 90						<u>622,517.40</u>
TOTAL						<u><u>1,906,417.55</u></u>

Appendix K
Winslow Invoice Samples

QuickBooks Generated Invoice

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-11-30	Invoice #	9881
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Invoice To
Winslow Resources Inc. c/o Spartan Delta 1920, 800- 5th Ave, SW Calgary, AB T2P 3T6



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS		

Qty	Description	Rate	Amount	Tax
	Supply manpower and equipment for long line operations for Well 2.			
	Longline			
1	Jan 3 - FT#23348 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. 06:30hr: JSA reviewed and signed. 07:00hr: Waiting on word when to fill the line up to the frac site. Filling from the river at 1.5m3/min into the c-ring. 08:00hr-10:00hr: Fired up frac line. 40°C water was slushed out at the first slush-out location on The Battery Road. Water was then to location arriving at 35°C. 12:00hr-18:30hr: Pumping operations continued on the river line at 1.5m3/min and 2-4m3/min on the frac side, monitoring fuel and equipment, and checking spare equipment around lay down/source. - 18:30hr: JSA signed and reviewed. Up rate to 3.5m3/min now that there is enough room to pump at higher rates in the c-ring. Maintain pumping and Fracing operations	34,225.04	34,225.04	G
1	Jan 4 - FT#23350 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. Cleared screens of debris. 06:30hr: Reviewed JSA and signed. Frac line ran smooth through-out the day with a temp of 25°C to 40°C discharging into the buffer tanks, Element was keeping us updated on what they wanted for heat. River line ran at 1.5m3/min-2m3/min. C-ring level was slowly dropped during this well so we would have enough room to pump while coil switches over to the next well the following day (Wednesday, Jan. 5th). 15:30hr: Compressors were test fired. Fueled equipment, monitor pumps, keep good communication with frac/coil operations. 18:30hr: Cross-shift with crew on nightshift.	35,647.29	35,647.29	G

Sub Total

G.S.T.

Total

GST/HST No. 867259418

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-11-30	Invoice #	9881
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Invoice To
Winslow Resources Inc. c/o Spartan Delta 1920, 800- 5th Ave, SW Calgary, AB T2P 3T6



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS		

Qty	Description	Rate	Amount	Tax
1	Jan 5 - FT#233 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. Pigged frac line at 05:30hr. Line drained and circulating C-ring by 06:15hr. - 06:30hr: Reviewed JSA and signed. Frac was down for the day switching wells. River line continued at a minimum rate so we could slowly fill the c-ring back up. Maintained fuel, monitoring pumps, and communicating with client. 18:30hr: Cross-shift with nightshift. 18:30hr: JSA signed and reviewed. Maintain filling C-ring at a minimum rate and keep equipment warm/fueled.	34,680.29	34,680.29	G
	GST On Sales	5.00%	5,227.63	

GST/HST No. 867259418

Sub Total	\$104,552.62
G.S.T.	\$5,227.63
Total	\$109,780.25

Invoice Package Submitted to Customer

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email: accounting@bigbearenergy.com

Date	2022-01-10	Invoice #	9881
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Invoice To
Winslow Resources Inc. c/o Spartan Delta 1920, 800- 5th Ave, SW Calgary, AB T2P 3T6



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS		

Qty	Description	Rate	Amount	Tax
1	Supply manpower and equipment for long line operations for Well 2. Longline Jan 3 - FT#23348 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. 06:30hr: JSA reviewed and signed. 07:00hr: Waiting on word when to fill the line up to the frac site. Filling from the river at 1.5m3/min into the c-ring. 08:00hr-10:00hr: Fired up frac line. 40°C water was slushed out at the first slush-out location on The Battery Road. Water was then to location arriving at 35°C. 12:00hr-18:30hr: Pumping operations continued on the river line at 1.5m3/min and 2-4m3/min on the frac side, monitoring fuel and equipment, and checking spare equipment around lay down/source. - 18:30hr: JSA signed and reviewed. Up rate to 3.5m3/min now that there is enough room to pump at higher rates in the c-ring. Maintain pumping and Fracing operations	34,225.04	34,225.04	G
1	Jan 4 - FT#23350 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. Cleared screens of debris. 06:30hr: Reviewed JSA and signed. Frac line ran smooth through-out the day with a temp of 25°C to 40°C discharging into the buffer tanks, Element was keeping us updated on what they wanted for heat. River line ran at 1.5m3/min-2m3/min. C-ring level was slowly dropped during this well so we would have enough room to pump while coil switches over to the next well the following day (Wednesday, Jan. 5th). 15:30hr: Compressors were test fired. Fueled equipment, monitor pumps, keep good communication with frac/coil operations. 18:30hr: Cross-shift with crew on nightshift.	35,647.29	35,647.29	G

GST/HST No. 867259418

Sub Total

G.S.T.

Total

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email: accounting@bigbearenergy.com

Date	2022-01-10	Invoice #	9881
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Invoice To
Winslow Resources Inc. c/o Spartan Delta 1920, 800- 5th Ave, SW Calgary, AB T2P 3T6



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS		

Qty	Description	Rate	Amount	Tax
1	Jan 5 - FT#233 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. Pigged frac line at 05:30hr. Line drained and circulating C-ring by 06:15hr. - 06:30hr: Reviewed JSA and signed. Frac was down for the day switching wells. River line continued at a minimum rate so we could slowly fill the c-ring back up. Maintained fuel, monitoring pumps, and communicating with client. 18:30hr: Cross-shift with nightshift. 18:30hr: JSA signed and reviewed. Maintain filling C-ring at a minimum rate and keep equipment warm/fueled. GST On Sales	34,680.29	34,680.29	G
		5.00%	5,227.63	

GST/HST No. 867259418

Sub Total	\$104,552.62
G.S.T.	\$5,227.63
Total	\$109,780.25



BIG BEAR

ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

3 Industrial Drive
Sylvan Lake AB T4S 1P4
Phone: 403-887-2839

SUMMARY FIELD TICKET #: 9881

CUSTOMER:	Spartan Delta Corp	JOB #:	1652	GST #:	867259418
INVOICE TO:	500, 207 - 9 Avenue	CONTACT:	Dave S	LSD:	4-22-
	Calgary, AB.	PHONE:		DATE:	Jan 10 - 2021
	TPK 1K3	EMAIL:			

SPARTAN DELTA CORP

1500, 308 - 4th Ave S.W. Calgary, AB T2P 0H7

THIS STAMPED FIELD TICKET MUST BE ATTACHED TO YOUR INVOICE

Field Approval:

Print: Dave Sveinson

Sign: *Dave Sveinson*

DH LSD: 100/11-21-043-09 W5

Forward Invoice for Approval To:

Print: B. Mountain

Date: 22/01/10

AFE/CAP No.

GL Account

Amount

21COM149-O

332.15

\$109,780.25

DESCRIPTION:

Supply manpower and equipment for long line operations for Well 2.

Thank You

Longline

Jan 3 - FT#23348 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. 06:30hr: JSA reviewed and signed. 07:00hr: Waiting on word when to fill the line up to the frac site. Filling from the river at 1.5m3/min into the c-ring. 08:00hr-10:00hr: Fired up frac line. 40°C water was slushed out at the first slush-out location on The Battery Road. Water was then to location arriving at 35°C. 12:00hr-18:30hr: Pumping operations continued on the river line at 1.5m3/min and 2-4m3/min on the frac side, monitoring fuel and equipment, and checking spare equipment around lay down/source. - 18:30hr: JSA signed and reviewed. Up rate to 3.5m3/min now that there is enough room to pump at higher rates in the c-ring. Maintain pumping and Fracing operations

1

Day

\$34,225.04

\$34,225.04

Jan 4 - FT#23350 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. Cleared screens of debris. 06:30hr: Reviewed JSA and signed. Frac line ran smooth through-out the day with a temp of 25°C to 40°C discharging into the buffer tanks, Element was keeping us updated on what they wanted for heat. River line ran at 1.5m3/min-2m3/min. C-ring level was slowly dropped during this well so we would have enough room to pump while coil switches over to the next well the following day (Wednesday, Jan. 5th). 15:30hr: Compressors were test fired. Fueled equipment, monitor pumps, keep good communication with frac/coil operations. 18:30hr: Cross-shift with crew on nightshift.

1

Day

\$35,647.29

\$35,647.29

Jan 5 - FT#233 - Maintain river line at rate of 1.5m3/min. Maintain 4-22 frac transfer line at desired rate. Monitor water transfer equipment as required. Pigged frac line at 05:30hr. Line drained and circulating C-ring by 06:15hr. - 06:30hr: Reviewed JSA and signed. Frac was down for the day switching wells. River line continued at a minimum rate so we could slowly fill the c-ring back up. Maintained fuel, monitoring pumps, and communicating with client. 18:30hr: Cross-shift with nightshift. 18:30hr: JSA signed and reviewed. Maintain filling C-ring at a minimum rate and keep equipment warm/fueled.

1

Day

\$34,680.29

\$34,680.29

PLEASE SIGN OR STAMP HERE:

SUBTOTAL:

\$104,552.62

GST:

\$5,227.63

TOTAL:

\$109,780.25

Appendix L

4000 Invoice Samples

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-08-31	Invoice #	4000
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Invoice To
Clean Harbors Energy & Industrial PO Box 5300 STN Main Fort McMurray, Alberta Canada T9H 3G3



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS	Fort McMurray	

Qty	Description	Rate	Amount	Tax
1		500,000.00	500,000.00	.



GST/HST No. 867259418

Sub Total	\$500,000.00
G.S.T.	\$0.00
Total	\$500,000.00

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-11-30	Invoice #	4000
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Invoice To
Whitecap Resources Inc. Suite 500-222 3 Ave SW Calgary, AB T2P 0B4



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS		

Qty	Description	Rate	Amount	Tax
1	Supply diesel transfer pump	200,000.00	200,000.00	G
	GST On Sales	5.00%	67,613.25	

GST/HST No. 867259418

Sub Total	\$200,000.00
G.S.T.	\$67,613.25
Total	\$267,613.25

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-09-30	Invoice #	4000
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Invoice To
Clean Harbors Energy & Industrial PO Box 5300 STN Main Fort McMurray, Alberta Canada T9H 3G3



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS	Fort McMurray	

Qty	Description	Rate	Amount	Tax
1	Clean Harbors Energy & Industrial Services Job# 1539 (CNRL SITE - PIT TO PIT - Pumping) 13778 \$55,023.94 01-Sep-2021 Invoiced 13337 \$55,023.94 08-Sep-2021 Invoiced \$110,047.87 Job# 1551 (2 Office Trailer Rentals) 13501 \$7,200.00 01-Sep-2021 Active \$7,200.00 Job# 1593 (Clean Harbors Manpower) 13503 \$600.00 01-Sep-2021 Invoiced \$600.00 Job# 1597 (Equipment Rental) 13757 \$19,760.00 06-Sep-2021 Invoiced \$19,760.00 Job# 1612 (Clean Harbors End Dump) 13508 \$2,040.00 01-Sep-2021 Invoiced 13550 \$2,040.00 02-Sep-2021 Invoiced 13551 \$2,040.00 03-Sep-2021 Invoiced 13552 \$4,080.00 04-Sep-2021 Invoiced 13553 \$4,080.00 05-Sep-2021 Invoiced 13554 \$4,080.00 06-Sep-2021 Invoiced 13555 \$4,080.00 07-Sep-2021 Invoiced 13651 \$4,080.00 08-Sep-2021 Invoiced 13652 \$4,080.00 09-Sep-2021 Invoiced 13653 \$4,080.00 10-Sep-2021 Invoiced 13654 \$2,040.00 11-Sep-2021 Invoiced \$36,720.00 Job# 1615 (Clean Harbors Koch - Manitoba) 13520 \$23,606.50 05-Sep-2021 Invoiced 13521 \$8,750.00 06-Sep-2021 Invoiced 13522 \$0.00 07-Sep-2021 Closed 13546 \$9,375.00 07-Sep-2021 Invoiced 13543 \$0.00 08-Sep-2021 Closed	376,390.07	376,390.07	G

Sub Total

G.S.T.

Total

GST/HST No. 867259418

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-09-30	Invoice #	4000
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Invoice To
Clean Harbors Energy & Industrial PO Box 5300 STN Main Fort McMurray, Alberta Canada T9H 3G3



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS	Fort McMurray	

Qty	Description	Rate	Amount	Tax
	13547 \$9,006.25 08-Sep-2021 Invoiced 13565 \$9,212.50 09-Sep-2021 Invoiced 13566 \$13,742.00 10-Sep-2021 Invoiced \$73,692.25 Job# 1616 (CNRL Albion Manpower) 13540 \$12,028.00 06-Sep-2021 Invoiced 13529 \$3,662.50 07-Sep-2021 Invoiced 13542 \$4,262.50 08-Sep-2021 Invoiced 13528 \$0.00 09-Sep-2021 Closed 13559 \$6,000.00 09-Sep-2021 Invoiced 13567 \$6,000.00 10-Sep-2021 Invoiced 13568 \$6,000.00 11-Sep-2021 Invoiced 13569 \$5,700.00 12-Sep-2021 Invoiced 13584 \$1,500.00 13-Sep-2021 Invoiced \$45,153.00 15-Oct-2021 9:05:09AM Powered by: Jobutrax.com Page 3 of 10 Ticket # Ticket Total Ticket Date Ticket Status Big Bear - Ticket Revenue From: 01-Sep-2021 To: 14-Oct-2021 Job# 1621 (CH Horizon Manpower) 13585 \$9,652.00 13-Sep-2021 Invoiced 13603 \$2,400.00 13-Sep-2021 Invoiced 13604 \$7,200.00 14-Sep-2021 Invoiced 13605 \$7,200.00 15-Sep-2021 Invoiced 13606 \$7,200.00 16-Sep-2021 Invoiced 13642 \$7,200.00 17-Sep-2021 Invoiced 13643 \$6,600.00 18-Sep-2021 Invoiced 13644 \$7,200.00 19-Sep-2021 Invoiced 13649 \$6,600.00 20-Sep-2021 Invoiced 13662 \$6,000.00 21-Sep-2021 Invoiced 13673 \$5,400.00 22-Sep-2021 Invoiced 13676 \$5,290.00 23-Sep-2021 Invoiced \$77,942.00 Job# 1626 (Clean Harbors OSUM Manpower) 13707 \$3,861.50 25-Sep-2021 Customer Pending			

Sub Total

G.S.T.

Total

GST/HST No. 867259418

Big Bear Energy Services a division of Big Bear Energy Rentals Ltd.
3 Industrial Drive
Sylvan Lake, Alberta T4S 1P4

Email:accounting@bigbearenergy.com

Date	2021-09-30	Invoice #	4000
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Invoice To
Clean Harbors Energy & Industrial PO Box 5300 STN Main Fort McMurray, Alberta Canada T9H 3G3



BIG BEAR
ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd.

24 Hr Dispatch 1-800-399-2399

Created By	L.S.D.	AFE / PO
LS	Fort McMurray	

Qty	Description	Rate	Amount	Tax
	13715 \$1,800.00 26-Sep-2021 Customer Pending 13716 \$1,800.00 27-Sep-2021 Customer Pending 13717 \$1,800.00 28-Sep-2021 Customer Pending 13736 \$1,800.00 29-Sep-2021 Customer Pending 13737 \$1,800.00 30-Sep-2021 Customer Pending 13741 \$1,800.00 01-Oct-2021 Customer Pending 13742 \$1,800.00 02-Oct-2021 Customer Pending 13748 \$2,314.00 03-Oct-2021 Customer Pending \$18,775.50 Job# 1630 (Clean Harbors Horizon) 13824 \$350.00 11-Oct-2021 Active 13825 \$600.00 12-Oct-2021 Active 13826 \$600.00 13-Oct-2021 Active \$1,550.00 \$391,440.62 GST On Sales			
		5.00%	18,819.50	

GST/HST No. 867259418

Sub Total	\$376,390.07
G.S.T.	\$18,819.50
Total	\$395,209.57

Appendix M

Email from Accounting Manager to Interim Receiver

Oosterbaan, Stephen

From: Konowalchuk, Orest
Sent: Monday, January 31, 2022 7:54 PM
To: Oosterbaan, Stephen; Williams, David
Subject: FW: Big Bear Energy Group - Interim Receivership Order

From: Tami Bailey <tami@bigbearenergy.com>
Sent: Friday, January 28, 2022 7:38 PM
To: Konowalchuk, Orest <okonowalchuk@alvarezandmarsal.com>
Subject: RE: Big Bear Energy Group - Interim Receivership Order

[EXTERNAL EMAIL]

Hi Orest,

I would like to clarify that I am not the accountant. I follow directions given directly from Big Bear's Senior management , the onsite Accountant /CPA Daniel Roberts and CFO Ken Carstairs.

My title is accounting manager.

All "4000" invoices were entered into QuickBooks under verbal direction from the Senior Management team, there is no back up tickets in Job-u-Trac for these invoices that I am aware of, however senior management should be able to provide you with the back up details you require.

Kind regards,

Tami Bailey

Office: (403) 887-2839

Cell: (403) 505-8508



From: Konowalchuk, Orest <okonowalchuk@alvarezandmarsal.com>
Sent: January-28-22 10:23 AM
To: Tami Bailey <tami@bigbearenergy.com>
Subject: RE: Big Bear Energy Group - Interim Receivership Order

Good morning Tami,

I understand that you are on leave from the Company and apologize for these emails during this time. However, pursuant to the Interim Receivership Order, all Persons are to supply the Interim Receiver (A&M) with any or all information pertaining to the Records of the BBE and related companies, including providing any information as required by the Interim Receiver. We would appreciate your assistance to the questions below.

We are having some difficulty in understanding various A/R transactions within both Big Bear and Barricade, specifically relating to invoices. We have asked Bob (CEO) with respect to his understanding on AR and in particular, invoices coded as '4000' invoices. He advised he does not have any knowledge of AR or these 4000 invoices and since you were the accountant, you would have those answers along with possibly Ken. We have also asked Dan (Controller) and he has also advised that he is not aware of these type of transactions.

Specifically, we are having difficulty finding any support for these 4000 coded AR invoices (no job tickets, no P.O.'s, etc). There are some invoices that have no descriptions, nor GST on the invoices as an example.

Could you kindly provide us with some clarity on the following:

1. An understanding of the underlying nature of these 4000 accounts and why would there are multiple of these invoice numbers in the various customers.
 - a. We would think that each AR invoice would have its own specific invoice identifying number.
2. Of these 4000 invoices, is there perhaps a place in your BBE office where the back up/support of these particular invoices can be located? We also could not match or find any field tickets on Jobutrax for these invoices.
3. We assume there may be an approval process to enter these type of AR invoices in the accounting system within the accounting team and/or management.
 - a. Are there any approvals from management or other documentation (by emails or paper copy) that you could provide us that confirm the posting of these invoices or any knowledge of these invoices in the accounting system.

The amount of these '4000' invoices are quite substantive and we are trying to understand the background, nature and ultimately the back up support for these amounts, since it does not appear that the senior management team is aware of these. We are waiting on confirmation or comment from Ken (CFO), but he has not been available over the past day.

If you have an opportunity to address these questions, it would be greatly appreciated and helpful in our role to carry out our duties as the Interim Receiver and for reporting purposes to the Court.

Kind regards,
Orest

From: Konowalchuk, Orest <okonowalchuk@alvarezandmarsal.com>
Sent: January-24-22 11:54 AM
To: Tami Bailey <tami@bigbearenergy.com>
Subject: Fwd: Big Bear Energy Group - Interim Receivership Order

Orest Konowalchuk
Managing Director
Alvarez & Marsal Canada
O: (403) 538-4736
C: (403) 470-7478

Get [Outlook for iOS](#)

From: Konowalchuk, Orest <okonowalchuk@alvarezandmarsal.com>
Sent: Monday, January 24, 2022 11:04 AM
To: boblloyd@telus.net; ken@bigbearenergy.com
Cc: Robyn Gurofsky; Jason.lloyd@bigbearenergy.com; daniel.roberts@bigbearenergy.com; tami.bailey@bigbearenergy.com; accounting@bigbearenergy.com; Oosterbaan, Stephen; Williams, David
Subject: Big Bear Energy Group - Interim Receivership Order

Mr. Robert Lloyd and Mr. Carstairs,

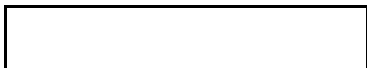
Please see attached. Upon review of the letter and attachments, please call me on my cell (403) 470-7478 or contact by email to arrange a time this morning to meet. We will be at your office premise shortly.

This notice is of an urgent matter and we would appreciate your immediate attention to this request and Court order.

Regards,
Orest

Orest Konowalchuk, CPA, CA
Managing Director
Alvarez & Marsal Canada ULC
Suite 1110, 250 6th Ave SW
Calgary, AB T2P 3H7
Direct: +1 403 538 4736
Mobile: +1 403 470 7478
AlvarezandMarsal.com

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Appendix N
A/R Confirmations

Big Bear Energy Rentals Ltd. and Barricade Environmental Ltd.
Accounts Receivable Balance Confirmations
as at January 26, 2022
unaudited, in CAD \$000's

		Balance per QuickBooks A/R Subledger			Balance Confirmed as per Customer
Customer	Notes	Supported Invoices	4000/4100 Invoices	Total	
Taqa North		3	549	552	-
Clean Harbors Energy & Industrial		52	1,147	1,200	-
BluWater LP Ltd	A	259	760	1,019	-
Total		314	2,457	2,770	-

Notes:

(A) BluWater LP has confirmed a nil balance as of January 26, 2022; however, A&M understands there are Supported Invoices totalling approximately \$260,000 that have not yet been provided to the customer due to delays in the Company's accounts receivable process.

Oosterbaan, Stephen

From: Lorraine Shewchuk <accounting@bigbearenergy.com>
Sent: Wednesday, January 26, 2022 3:19 PM
To: Oosterbaan, Stephen; Williams, David
Subject: FW: Confirmation of Balance as at January 26, 2022

[EXTERNAL EMAIL]

Thank you,
Lorraine Shewchuk

Big Bear Energy Rentals Ltd.

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From: Jordan Tilley <Jordan.Tilley@taqa.ca>
Sent: Wednesday, January 26, 2022 3:10 PM
To: Lorraine Shewchuk <accounting@bigbearenergy.com>
Subject: RE: Confirmation of Balance as at January 26, 2022

Hi Lorraine,

All Big Bear Energy Rentals Ltd invoices in OpenInvoice have been paid. If you can provide me with a statement I can confirm this.

Thanks,

Jordan



**POWERING
A THRIVING
FUTURE**

Jordan Tilley
Accounts Payable Analyst

D +1.403.724.5506

TAQA North Ltd.
2100, 308 4th Ave SW
Calgary, AB Canada T2P 0H7
taqa.com

TAQA is the brand name of Abu Dhabi National Energy Company PJSC

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From: Lorraine Shewchuk <accounting@bigbearenergy.com>

Sent: Wednesday, January 26, 2022 2:52 PM

To: AP Inquiries <APIquiries@taqa.ca>

Cc: Oosterbaan, Stephen <soosterbaan@alvarezandmarsal.com>; Williams, David <david.williams@alvarezandmarsal.com>

Subject: Confirmation of Balance as at January 26, 2022

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Taqa,

With reference to the above noted subject, please note that we are in the process of reconciling our records and request that you kindly confirm the balance due to Big Bear Energy Rentals Ltd. as at January 26, 2022 and provide a list of outstanding invoices comprising that amount.

An early response would be highly appreciated.

Best regards,

Thank you,
Lorraine Shewchuk

Big Bear Energy Rentals Ltd.

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Oosterbaan, Stephen

From: Cornect, Trudy A <cornect.trudy@cleanharbors.com>
Sent: Wednesday, January 26, 2022 3:15 PM
To: Lorraine Shewchuk; APFortMcMurray
Cc: Williams, David; Oosterbaan, Stephen
Subject: RE: Confirmation of Balance as at January 26, 2022

[EXTERNAL EMAIL]

Good Afternoon,

In looking through our accounts with Big Bear we have nothing outstanding.
\$0.00.

Thank you

Safety First

Trudy Cornect

Industrial Services Administrator - Accounts Payable Clean Harbors Energy and Industrial
PO Box 5300 STN Main
Fort McMurray, Alberta
Canada T9H 3G3
Office: 780-743-0222
Cell: 587-645-1476
Fax: 780-743-3342
Email: cornect.trudy@cleanharbors.com
or : APFortMcMurray@cleanharbors.com
Web: www.cleanharbors.com

From: Lorraine Shewchuk <accounting@bigbearenergy.com>
Sent: Wednesday, January 26, 2022 2:37 PM
To: APFortMcMurray <APFortMcMurray@cleanharbors.com>
Cc: Williams, David <david.williams@alvarezandmarsal.com>; Oosterbaan, Stephen <soosterbaan@alvarezandmarsal.com>
Subject: Confirmation of Balance as at January 26, 2022
Importance: High

Dear Clean Harbors Energy & Industrial ,

With reference to the above noted subject, please note that we are in the process of reconciling our records and request that you kindly confirm the balance due to Big Bear Energy Rentals Ltd. as at January 26, 2022 and provide a list of outstanding invoices comprising that amount.

An early response would be highly appreciated.

Best regards,

Thank you,
Lorraine Shewchuk

Big Bear Energy Rentals Ltd.

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Oosterbaan, Stephen

From: ap@blu-water.ca
Sent: Wednesday, January 26, 2022 2:54 PM
To: 'Lorraine Shewchuk'
Cc: Oosterbaan, Stephen; Williams, David; 'Matt Dohm'
Subject: RE: Confirmation of Balance as at January 26, 2022
Attachments: RE: Current Statement - Third Request

[EXTERNAL EMAIL]

Good Afternoon,

There is a NIL balance owing Big bear as of now. I have requested the Invoice for the above tickets in my email sent and have not yet received it. I have also requested a current statement for Big Bear, which I have not received either. This was in regards to the first Tourmaline job.

As far as this ongoing Tourmaline job I have yet to receive anything nor have I invoiced Tourmaline due to the fact I have not received Approved Tickets yet.

Thankyou

Kerry McArthur
Blu-Water LP Ltd

250-263-7708 / ap@blu-water.ca / Box 664 Charlie Lake, BC V0C 1H0

From: Lorraine Shewchuk <accounting@bigbearenergy.com>
Sent: January 26, 2022 2:32 PM
To: ap@blu-water.ca
Cc: Oosterbaan, Stephen <soosterbaan@alvarezandmarsal.com>; Williams, David <david.williams@alvarezandmarsal.com>
Subject: Confirmation of Balance as at January 26, 2022
Importance: High

Dear Blu Water,

With reference to the above noted subject, please note that we are in the process of reconciling our records and request that you kindly confirm the balance due to Big Bear Energy Rentals Ltd. as at January 26, 2022 and provide a list of outstanding invoices comprising that amount.

An early response would be highly appreciated.

Best regards,

Thank you,

Lorraine Shewchuk

Big Bear Energy Rentals Ltd.

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Appendix O

Emails showing Senior Management's involvement with various aspects
of financial reporting

Oosterbaan, Stephen

From: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Sent: Monday, November 02, 2020 5:33 PM
To: Ken Carstairs
Cc: Tami Bailey
Subject: June Trial Balance
Attachments: MARKED UP Trial Balance- June 302020.xlsx; FINAL Trial Balance- June 30,2020.xlsx

Hi Ken,

Attached are two documents:

- MARKED UP Trial Balance – June 302020
 - This is all marked up with my notes to explain things (Mostly year end entries, some AP and AR reclassifications, and some late AP that wasn't in June's initial month end)
- FINAL Trial Balance – June 302020
 - This is the final version that we should be able to send to EY – **PLEASE CALL ME BEFORE WE DO THIS SO WE ARE ON THE SAME PAGE**

I have Puppy Training until 7pm but give me a call at any point and I should be able to duck out.

Cheers,

Daniel Roberts, B.Comm, MPAcc, CPA
Controller

Big Bear Energy Services
3 Industrial Drive
Sylvan Lake AB T4S 1P4

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309
Email: Daniel.roberts@bigbearenergy.com



Oosterbaan, Stephen

From: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Sent: Friday, May 28, 2021 4:54 PM
To: Ken Carstairs
Cc: Tami Bailey; Bob Lloyd
Subject: April Month End Results - Signed and ready for the bank
Attachments: APR 30 ,2021 - BARRICADE STATEMENTS.pdf; APR 30 ,2021 - BIG BEAR STATEMENTS.pdf; APR 30, 2021- COMBINED STATEMENTS.pdf; ATB Borrow Base and Compliance Calculation April 2021 - signed.pdf; ATB Form of Compliance Certificate with Appendix- April 2021 - Signed.pdf

Hi Ken,

See attached all the reports ready to be sent to the bankers for April Results. Let me know if you have any questions.

Cheers,

Daniel Roberts, B.Comm, MPAcc, CPA
Controller

Big Bear Energy Services
Barricade Environmental Ltd.
3 Industrial Drive
Sylvan Lake AB T4S 1P4

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309
Email: Daniel.roberts@bigbearenergy.com



24 Hr Dispatch 1-800-399-2399



From: [Tami Bailey](#)
To: [Ken Carstairs](#)
Cc: [Lorraine Shewchuk](#)
Subject: July revenue totals moved to June 2021
Date: Thursday, July 29, 2021 2:09:31 PM
Attachments: [JULY REVENUE - MOVED TO JUNE 2021.xlsx](#)

This has been moved to June Ken.

Please let us know if there is anymore revenue to add.

thanks

Tami Bailey

Office: (403) 887-2839

Cell: (403) 505-8508



Oosterbaan, Stephen

From: Tami Bailey
Sent: Tuesday, November 02, 2021 11:04 AM
To: Ken Carstairs
Cc: Lorraine (accounting@bigbearenergy.com)
Subject: AR- pending issues
Attachments: AR-PENDING ISSUED BBE-BAR.xlsx

Hi Ken,

See attached, pending issues AR (4000-4100 invoices)

To review and discuss.

thanks

Tami Bailey

Office: (403) 887-2839

Cell: (403) 505-8508



BIG BEAR
ENERGY SERVICES
A Division of Big Bear Energy Rentals Ltd.

BIG BEAR ENERGY SERVICES

4000	7/31/2021	Alberta Agriculture	105,000.00
		SUB-TOTAL	105,000.00
4000	7/31/2021	Clean Harbors Energy & Industrial	57,659.64
4000	7/31/2021	Clean Harbors Energy & Industrial	7,560.00
4000	7/31/2021	Clean Harbors Energy & Industrial	235,810.84
4000	7/31/2021	Clean Harbors Energy & Industrial	35,382.84
4000	7/31/2021	Clean Harbors Energy & Industrial	98,700.00
4000	7/31/2021	Clean Harbors Energy & Industrial	31,972.50
4000	8/31/2021	Clean Harbors Energy & Industrial	500,000.00
4100	9/30/2021	Clean Harbors Energy & Industrial	19,714.28
4000	9/30/2021	Clean Harbors Energy & Industrial	411,012.65
		SUB-TOTAL	1,397,812.75
4000	7/31/2021	Industrial Force	65,675.74
		SUB-TOTAL	65,675.74
4000	5/31/2021	Wood Buffalo	416,378.97
		SUB-TOTAL	416,378.97
4000	8/31/2021	Taqa	200,000.00
4100	9/30/2021	Taqa	223,083.66
		SUB-TOTAL	423,083.66
4000	6/30/2021	WhiteCap	41,730.68
4000	6/30/2021	WhiteCap	100,000.00
		SUB-TOTAL	141,730.68
4000	7/31/2021	Wildcat	18,975.18
4000	7/31/2021	Wildcat	171,150.00
4000	7/31/2021	Wildcat	100,000.00
		SUB-TOTAL	290,125.18
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	42,000.00
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	24,641.82
4000	11/30/2020	Winslow Resources Inc. c/o Spartan Delta	44,555.16
4000	12/31/2020	Winslow Resources Inc. c/o Spartan Delta	100,000.00
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	127,012.21
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	207,793.22
4000	6/30/2021	Winslow Resources Inc. c/o Spartan Delta	100,000.00
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	14,573.21
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	11,340.00
4101	9/30/2021	Winslow Resources Inc. c/o Spartan Delta	389,675.31
		SUB-TOTAL	1,061,590.93
		Total- uncollectable	3,901,397.91

BARRICADE

19097	3/9/2019	Brickellhouse Condominium Association Inc	1,728.00
19122	6/9/2019	Brickellhouse Condominium Association Inc	24,900.00
19131	8/9/2019	Brickellhouse Condominium Association Inc	19,511.14
19129	9/9/2019	Brickellhouse Condominium Association Inc	50,631.56
		SUB-TOTAL	96,770.70
4000	04/30/2021	Continental Resources Inc.	88,234.82
4000	07/31/2021	Continental Resources Inc.	236,175.45
4000	08/24/2021	Continental Resources Inc.	10,551.16
4000	08/24/2021	Continental Resources Inc.	10,541.18
4000	08/24/2021	Continental Resources Inc.	10,181.22
4000	08/31/2021	Continental Resources Inc.	19,225.57
4000	09/30/2021	Continental Resources Inc.	197,619.32
		SUB-TOTAL	572,528.72
4000	3/30/2021	FEMA	347520.82
		SUB-TOTAL	347,520.82
4000	3/30/2021	Hydro Line LLC	38,519.25
		SUB-TOTAL	38,519.25
4500	02/28/2020	NexTier Oilfield Solutions	25,220.35
4000	05/31/2021	NexTier Oilfield Solutions	47,538.41
4000	06/30/2021	NexTier Oilfield Solutions	17,500.00
4000	07/31/2021	NexTier Oilfield Solutions	22,400.00
4000	07/31/2021	NexTier Oilfield Solutions	41,111.46
4000	08/24/2021	NexTier Oilfield Solutions	14,792.13
4000	08/24/2021	NexTier Oilfield Solutions	14,926.13
4000	08/24/2021	NexTier Oilfield Solutions	14,792.13
4000	08/31/2021	NexTier Oilfield Solutions	31,989.72
4000	09/30/2021	NexTier Oilfield Solutions	77,749.42
		SUB-TOTAL	308,019.75
		TOTAL	1,363,359.24

Oosterbaan, Stephen

From: Tami Bailey
Sent: Monday, November 29, 2021 3:58 PM
To: Ken Carstairs
Subject: Oct statements revised
Attachments: OCT 31 ,2021 STATEMENT -BAR.xlsx; OCT 31 ,2021 STATEMENTS -BBE.xlsx

For review

Nothing from Nov was moved to Oct in Barricade (total Nov 9,000.00) Let me know if you want that done

Tami Bailey

Office: (403) 887-2839

Cell: (403) 505-8508



BIG BEAR ENERGY SERVICES
A Division Of Big bear Energy Rentals Ltd

AR

2020-2021

4000	7/31/2021	Alberta Agriculture	105,000.00
		SUB-TOTAL	105,000.00
4000	7/31/2021	Clean Harbors Energy & Industrial	57,659.64
4000	7/31/2021	Clean Harbors Energy & Industrial	7,560.00
4000	7/31/2021	Clean Harbors Energy & Industrial	235,810.84
4000	7/31/2021	Clean Harbors Energy & Industrial	35,382.84
4000	7/31/2021	Clean Harbors Energy & Industrial	98,700.00
4000	7/31/2021	Clean Harbors Energy & Industrial	31,972.50
4000	8/31/2021	Clean Harbors Energy & Industrial	500,000.00
4000	9/30/2021	Clean Harbors Energy & Industrial	395,209.57
		SUB-TOTAL	1,362,295.39
4000	7/31/2021	Industrial Force	65,675.74
		SUB-TOTAL	65,675.74
4000	5/31/2021	Wood Buffalo	416,378.97
		SUB-TOTAL	416,378.97
4000	8/31/2021	Taqa	200,000.00
		SUB-TOTAL	20,200,000.00
4000	6/30/2021	WhiteCap	41,730.68
4000	6/30/2021	WhiteCap	100,000.00
4000	9/30/2021	WhiteCap	17,180.10
		SUB-TOTAL	158,910.78
4000	7/31/2021	Wildcat	18,975.18
4000	7/31/2021	Wildcat	171,150.00
4000	7/31/2021	Wildcat	100,000.00
		SUB-TOTAL	290,125.18
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	42,000.00
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	24,641.82
4000	11/30/2020	Winslow Resources Inc. c/o Spartan Delta	44,555.16
4000	12/31/2020	Winslow Resources Inc. c/o Spartan Delta	100,000.00
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	127,012.21
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	207,793.22
4000	6/30/2021	Winslow Resources Inc. c/o Spartan Delta	100,000.00
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	14,573.21
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	11,340.00
		SUB-TOTAL	671,915.62
4000	9/30/2021	Fraction	2,747.85
		SUB-TOTAL	2,747.85

4000	9/30/2021	CNOOC	2,239.44
		<i>SUB-TOTAL</i>	<i>2,239.44</i>
4000	7/31/2021	Loyal Energy Canada	1,050.00
4000	9/30/2021	Loyal Energy Canada	2,625.00
		<i>SUB-TOTAL</i>	<i>3,675.00</i>
4000	9/30/2021	New Wave	1,848.00
		<i>SUB-TOTAL</i>	<i>1,848.00</i>
4000	6/30/2021	Petrus	8,875.19
		<i>SUB-TOTAL</i>	<i>8,875.19</i>
4000	7/31/2021	Safeguard Training	4,165.19
		<i>SUB-TOTAL</i>	<i>4,165.19</i>
4000	7/31/2021	Storm	16,380.00
		<i>SUB-TOTAL</i>	<i>16,380.00</i>
4000	7/31/2021	Tangle	92,767.50
		<i>SUB-TOTAL</i>	<i>92,767.50</i>
		Total- uncollectable	<i>\$3,402,999.85</i>

AP- to reverse

Calecorp	Bill	7/31/2021	1000	8/30/2021	96	151,020.32
	Bill	8/31/2021	1000	9/30/2021	65	<u>100,000.00</u>
						251,020.32
Fraction	Bill	8/31/2021	1000	9/30/2021	65	478,558.08
						<u>478,558.08</u>
Hodgson Contracting Ltd	Bill	8/31/2021	1000	9/30/2021	65	109,368.00
	Bill	8/31/2021	1000	9/30/2021	65	<u>100,000.00</u>
						209,368.00
Kencor Heavy Haul Ltd	Bill	1/31/2021	1000	3/2/2021	277	18,800.00
						<u>18,800.00</u>
Longhorn Industrial & Safety Supplies	Bill	12/31/2020	1000	1/30/2021	308	11,009.25
						<u>11,009.25</u>
Strauss Contracting Services Ltd	Bill	8/31/2021	1000	9/30/2021	65	66,633.00
						<u>66,633.00</u>
Sunbelt Rentals	Bill	7/31/2021	1000	8/30/2021	96	100,000.00
						<u>100,000.00</u>
Total						1,135,388.65

Oosterbaan, Stephen

From: Daniel Roberts
Sent: Wednesday, December 01, 2021 6:40 PM
To: Tami Bailey;Ken Carstairs
Subject: DO NOT FORWARD TO ATB! RE: BAR/BBE - OCT 2021 STATEMENTS
Attachments: OCT 31 ,2021 CONSOLIDATED -STATEMENT -BAR-BBE.pdf; OCT 31 ,2021 CONSOLIDATED - STATEMENT -BAR-BBE.xlsx; OCT 31 ,2021 STATEMENT -BAR.pdf; OCT 31 ,2021 STATEMENT - BAR.xlsx; OCT 31 ,2021 STATEMENTS -BBE.pdf; OCT 31 ,2021 STATEMENTS -BBE.xlsx; ATB Borrow Base and Compliance Calculation October 31, 2021.xlsx; ATB Form of Compliance Certificate with Appendix October 31, 2021 - Signed.pdf; ATB Borrow Base and Compliance Calculation October 31, 2021 - Signed.pdf

Hey Ken,

See attached everything in one email if you/Tami need it. I will have my laptop tonight if you have any questions but:

Only thing I can see in my review Ken is in BBE the revenue exceeds the receivables as we discussed. In short, it's a small difference, probably nothing to pull our hair out for but see below:

Revenue (BBE):	\$1,790,052.67
Adding back GST (5%):	\$ 89,502.63

Total expected AR:	\$1,879,555.30
Actual 1-30 days AR:	\$1,892,769.03

Excess AR over Sales:	\$ 13,213.73

Give me a shout if you have questions.

Cheers,

Daniel Roberts, B.Comm, MPAcc, CPA
Controller

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309



From: Daniel Roberts
Sent: Wednesday, December 1, 2021 6:37 PM
To: Tami Bailey <tami@bigbearenergy.com>; Ken Carstairs <ken@bigbearenergy.com>
Subject: RE: BAR/BBE - OCT 2021 STATEMENTS

Hey Ken and Tami,

See attached signed Certificates, and the PDFs for October's month end ready to be sent to ATB.

Cheers,

Daniel Roberts, B.Comm, MPAcc, CPA
Controller

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309



From: Tami Bailey <tami@bigbearenergy.com>
Sent: Wednesday, December 1, 2021 3:22 PM
To: Ken Carstairs <ken@bigbearenergy.com>
Cc: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Subject: BAR/BBE - OCT 2021 STATEMENTS

Here you go

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508



Oosterbaan, Stephen

From: Ken Carstairs
Sent: Friday, January 07, 2022 7:46 AM
To: Bob Lloyd
Subject: Re: BBE-BAR NOV 2021 for review

I know. It's ridiculously high. Do you think we can justify or is it too much of an out crier.
I am sending you the consolidated.
It really sticks out.

Sent from my iPhone

On Jan 7, 2022, at 7:42 AM, boblloyd@telus.net wrote:

I don't see anything wrong. I really don't have anything to compare to. The revenue looks high but I understand that. As for anything else looking out of line I don't see anything.

Bob Lloyd
403-596-1624



BIG BEAR
ENERGY SERVICES
A Division of Big Bear Energy Rentals Ltd.

From: Ken Carstairs <ken@bigbearenergy.com>
Sent: Friday, January 7, 2022 12:06 AM
To: Bob Lloyd <boblloyd@telus.net>
Subject: Fwd: BBE-BAR NOV 2021 for review

Please review when you have time.

Ken

Sent from my iPad

Begin forwarded message:

From: Tami Bailey <tami@bigbearenergy.com>
Date: January 7, 2022 at 12:00:00 AM MST
To: Ken Carstairs <ken@bigbearenergy.com>
Subject: BBE-BAR NOV 2021 for review

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508

Oosterbaan, Stephen

From: Ken Carstairs
Sent: Friday, January 07, 2022 12:16 AM
To: Tami Bailey
Subject: Re: BBE-BAR NOV 2021 for review

Ok

Sent from my iPad

On Jan 7, 2022, at 12:06 AM, Tami Bailey <tami@bigbearenergy.com> wrote:

It's all under tourmaline I still need to breakdown

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508

<image001.jpg>

From: Ken Carstairs <ken@bigbearenergy.com>
Sent: January-07-22 12:05 AM
To: Tami Bailey <tami@bigbearenergy.com>
Subject: Fwd: BBE-BAR NOV 2021 for review

I don't see the revenue we added for ConocoPhillips. Am I missing something

Sent from my iPad

Begin forwarded message:

From: Tami Bailey <tami@bigbearenergy.com>
Date: January 7, 2022 at 12:00:00 AM MST
To: Ken Carstairs <ken@bigbearenergy.com>
Subject: BBE-BAR NOV 2021 for review

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

BALANCE SHEET

AS OF NOVEMBER 30, 2021

ASSETS

CURRENT

Bank	\$	3,965
Accounts Receivable		8,417,380
Inventory		2,431,431
Prepaid expenses		307,510
Employee Loans		136,261
	\$	11,296,548

CAPITAL ASSETS 8,345,902

FUTURE INCOME TAX RECOVERABLE -5,000

DUE FROM RELATED PARTY 9,877,326

\$ **29,514,775**

LIABILITIES

CURRENT

Accounts Payable		3,115,377
Tax Payable		643,391
Line Of Credit		3,808,034
CPLTD		2,525,166
	\$	10,091,968

LONG TERM LIABILITIES

Long Term Liabilities		10,583,979
Loans-Shareholder		605,800
	\$	21,281,747

SHAREHOLDERS EQUITY

Retained Earnings		5,379,931
Share Capital - Common shares		100
Dividends		0
Net Income		2,852,997
	\$	8,233,028
	\$	29,514,775

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

COMPARATIVE PROFIT & LOSS - NOVEMBER 30, 2021

YTD

	Nov 30,2021	Nov 30,2020	Projection	Apr-Nov 2021	Apr-Nov 2020	Projection
Revenue						
Fluid Transfer & Pumping	2,417,343.12	687,141.87	610,000.00	12,517,007.83	5,101,899.24	2,684,000.00
Manpower Services	126,580.00	0.00	0.00	1,970,656.76	0.00	11,453,000.00
Equipment Rentals	29,431.42	10,831.00	8,000.00	300,102.87	271,601.52	49,000.00
Flood Mitigation	0.00	0.00	0.00	0.00	0.00	0.00
Fluid Heating	483,390.25	46,716.50	261,667.00	667,955.79	98,889.50	261,667.00
H2S Management	8,472.16	13,806.54	22,500.00	93,387.64	42,605.62	144,000.00
Frac Iron Restraints	0.00	0.00	0.00	0.00	0.00	0.00
Containment Rentals	0.00	0.00	0.00	0.00	0.00	0.00
Trucking Services	0.00	0.00	60,000.00	0.00	0.00	264,000.00
Other Income	32,223.88	4,173.00	0.00	306,544.46	620,148.04	0.00
C Rings	0.00	0.00	0.00	0.00	0.00	0.00
Customer Discount	-0.12	-0.01	0.00	-50,277.02	-0.01	0.00
Total Income	3,097,440.71	762,668.90	962,167.00	15,805,378.33	6,135,143.91	14,855,667.00
Cost of Goods Sold						
Products & Services	226,862.28	6,624.49	9,100.00	1,243,768.82	376,478.22	56,800.00
Labour Cost	647,909.87	238,761.39	0.00	4,116,025.10	1,604,042.32	2,065,335.00
Manpower Labour Cost	261,281.40	0.00	419,109.00	602,266.48	0.00	7,396,095.00
Trucking Services	0.00	0.00	39,150.00	0.00	0.00	172,260.00
Fuel and Oil	311,695.39	31,194.48	15,928.00	561,028.67	98,301.17	79,240.00
Other COGS Expenses	0.00	0.00	0.00	73,845.15	0.00	0.00
Equipment Rental	371,630.97	28,256.40	39,531.00	1,499,758.62	185,446.74	227,346.00
Total COGS	1,819,379.91	304,836.76	522,818.00	8,096,692.84	2,264,268.45	9,997,076.00
Gross Profit	1,278,060.80	457,832.14	439,349.00	7,708,685.49	3,870,875.46	4,858,591.00
Expense						
Advertising & Promotion	18,394.06	17,988.49	15,000.00	79,045.42	102,514.96	123,500.00
Service Charges & Interest	325,494.18	432,599.17	22,723.00	992,736.65	862,403.98	272,778.00
Training,Dues & Subscriptions	22,598.57	12,246.21	16,500.00	219,621.11	109,599.37	145,500.00
Insurance	28,137.20	23,936.63	24,000.00	254,109.51	167,046.67	192,000.00
Building & Property Expense	52,911.88	5,475.95	39,920.00	190,547.87	55,577.94	319,360.00
Equipment Expenses	31,682.84	8,949.54	39,167.00	174,267.07	62,098.07	130,167.00
Ammortization	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Expense	51,493.98	21,091.45	27,500.00	293,973.95	184,213.16	230,000.00
Office Expense	14,541.16	4,810.28	3,600.00	56,653.73	21,792.90	28,800.00
Shop Expenses	14,891.52	12,753.94	20,500.00	152,746.60	112,829.68	128,500.00
Professional & Accounting Fees	23,241.95	27,385.71	34,500.00	297,956.71	456,996.24	341,000.00
Telephone/Communications Exp	16,462.69	6,865.69	15,100.00	112,776.68	131,724.30	120,800.00
Utilities	9,205.09	8,141.62	5,500.00	52,013.88	38,153.66	44,000.00
Travel	4,854.18	3,113.86	1,000.00	26,413.24	8,987.98	8,000.00
Misc Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	63,378.98	27,833.59	0.00	451,765.89	188,862.17	0.00
Wages	239,294.48	137,681.60	120,299.00	1,501,060.41	945,977.43	1,133,142.00
Total Expense	916,582.76	750,873.73	385,309.00	4,855,688.72	3,448,778.51	3,217,547.00
Net Ordinary Income	361,478.04	-293,041.59	54,040.00	2,852,996.77	422,096.95	1,641,044.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00
Provision Tax	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	361,478.04	-293,041.59	54,040.00	2,852,996.77	422,096.95	1,641,044.00

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

A/R SUMMARY AS OF NOVEMBER 30, 2021

	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Alberta Agriculture and Forestry	0.00	0.00	0.00	0.00	0.00	0.00
Barricade Environmental Ltd.	0.00	0.00	0.00	0.00	149,950.00	149,950.00
Baytex Energy Corp.	0.00	39,437.13	0.00	0.00	0.00	39,437.13
Castlegate Energy Ltd.	129,186.01	0.00	0.00	0.00	0.00	129,186.01
Challenger Technical Services Ltd	3,360.00	0.00	0.00	0.00	0.00	3,360.00
Clean Harbors Energy & Industrial	0.00	537,272.90	755,842.14	0.00	0.00	1,293,115.04
CNOOC Petroleum North America ULC.	4,926.77	0.00	2,239.43	0.00	0.00	7,166.20
Dakow Ventures Ltd.	34,365.72	0.00	0.00	6,743.26	0.00	41,108.98
Fraction Energy Services	0.00	0.00	0.00	2,747.85	0.00	2,747.85
Husky Energy Inc.	0.00	0.00	0.00	20,606.78	0.00	20,606.78
Industrial Force Ltd..	0.00	0.00	0.00	0.00	8,567.78	8,567.78
J.S.D. Construction Ltd.	0.00	7,140.00	0.00	0.00	0.00	7,140.00
Jules Oilfield Services Ltd.	0.00	0.00	0.00	0.00	472.50	472.50
Loilty Consulting Ltd.	1,837.50	0.00	0.00	0.00	0.00	1,837.50
Loyal Energy Canada Operating	0.00	0.00	3,675.00	0.00	0.00	3,675.00
Matrix Solutions Inc.	0.00	0.00	1,974.00	0.00	0.00	1,974.00
Monsoon Oilfield Ltd.	6,221.25	23,661.76	0.00	0.00	0.00	29,883.01
New Wave Energy Services Ltd.	0.00	0.00	4,971.75	0.00	0.00	4,971.75
Petrus Resources	152,850.99	223,912.01	0.00	0.00	0.00	376,763.00
Pine Cliff Energy	164,880.94	0.00	0.00	0.00	0.00	164,880.94
Regional Municipality Wood Buffalo	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard Training	0.00	0.00	4,165.19	0.00	0.00	4,165.19
Storm Resources Ltd.	0.00	150,622.50	0.00	0.00	0.00	150,622.50
Tangle Creek Energy Ltd.	0.00	0.00	92,767.50	0.00	0.00	92,767.50
Taq North Ltd.	381,888.61	726,391.61	301,790.24	0.00	0.00	1,410,070.46
Total Oilfield Rentals.	6,208.13	6,641.25	0.00	0.00	0.00	12,849.38
Tourmaline/ Blu-Water LP LTD	913,602.17	278,930.92	0.00	0.00	0.00	1,192,533.09
United Rentals Inc..	0.00	2,654.93	0.00	0.00	0.00	2,654.93
Whitecap Resources Inc.	23,586.15	37.00	161,708.78	0.00	0.00	185,331.93
Wildcat Fire Services Inc.	0.00	0.00	190,125.18	0.00	0.00	190,125.18
Winslow Resources Inc. c/o Spartan Delta	1,429,142.86	698,858.40	761,415.22	0.00	0.00	2,889,416.48
TOTAL	3,252,057.10	2,695,560.41	2,280,674.43	30,097.89	158,990.28	8,417,380.11

BIG BEAR ENERGY SERVICES
A Division Of Big bear Energy Rentals Ltd

AR

2020-2021

4000	7/31/2021	Alberta Agriculture	0.00
		SUB-TOTAL	0.00
4000	7/31/2021	Clean Harbors Energy & Industrial	57,659.64
4000	7/31/2021	Clean Harbors Energy & Industrial	7,560.00
4000	7/31/2021	Clean Harbors Energy & Industrial	20,929.84
4000	7/31/2021	Clean Harbors Energy & Industrial	35,382.84
4000	7/31/2021	Clean Harbors Energy & Industrial	98,700.00
4000	7/31/2021	Clean Harbors Energy & Industrial	31,972.50
4000	8/31/2021	Clean Harbors Energy & Industrial	500,000.00
4000	9/30/2021	Clean Harbors Energy & Industrial	395,209.57
		SUB-TOTAL	1,147,414.39
4000	7/31/2021	Industrial Force	0.00
		SUB-TOTAL	0.00
4000	11/30/2021	Blu water	500,000.00
4000	11/30/2021	Blu water	202,877.09
		SUB-TOTAL	702,877.09
4000	8/31/2021	Taqa	200,000.00
		SUB-TOTAL	280,200,000.00
4000	6/30/2021	WhiteCap	41,730.68
4000	6/30/2021	WhiteCap	0.00
4000	9/30/2021	WhiteCap	17,180.10
4000	11/30/2021	WhiteCap	200,000.00
		SUB-TOTAL	258,910.78
4000	7/31/2021	Wildcat	18,975.18
4000	7/31/2021	Wildcat	171,150.00
4000	7/31/2021	Wildcat	100,000.00
		SUB-TOTAL	290,125.18
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	42,000.00
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	24,641.82
4000	11/30/2020	Winslow Resources Inc. c/o Spartan Delta	44,555.16
4000	12/31/2020	Winslow Resources Inc. c/o Spartan Delta	100,000.00
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	127,012.21
4000	5/31/2021	Winslow Resources Inc. c/o Spartan Delta	207,793.22
4000	6/30/2021	Winslow Resources Inc. c/o Spartan Delta	100,000.00
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	14,573.21
4000	7/31/2021	Winslow Resources Inc. c/o Spartan Delta	11,340.00
		SUB-TOTAL	671,915.62
4000	9/30/2021	Fraction	2,747.85
		SUB-TOTAL	2,747.85
4000	7/31/2021	Loyal Energy Canada	1,050.00
4000	9/30/2021	Loyal Energy Canada	2,625.00
		SUB-TOTAL	3,675.00
4000	9/30/2021	New Wave	1,848.00
		SUB-TOTAL	1,848.00

4000	6/30/2021	Petrus	8,875.19
4000	11/30/2021	Petrus	100,000.00
		SUB-TOTAL	108,875.19
4000	11/30/2021	Taqa	349,388.61
		SUB-TOTAL	349,388.61
4000	7/31/2021	Safeguard Training	4,165.19
		SUB-TOTAL	4,165.19
4000	7/31/2021	Storm	0.00
		SUB-TOTAL	0.00
4000	7/31/2021	Tangle	92,767.50
		SUB-TOTAL	92,767.50
		Total- uncollectable (4000)	\$2,971,739.88
		Total A/R to clear	3,834,710.40

NOV 4100 ACCOUNT - TO FIX ONCE INVOICE TO CUSTOMER

Date	Num	Name	Debit
11/30/2021	4100	Blu-Water LP LTD	56,444.01
11/30/2021	4100	Winslow Resources Inc. c/o Spartan Delta	364,309.10
11/30/2021	4100	CNOOC Petroleum North America ULC.	2,239.44
11/30/2021	4100	Dakow Ventures Ltd.	1,477.09
11/30/2021	4100	Pine Cliff Energy	164,880.94
11/30/2021	4100	Storm Resources Ltd.	32,760.00
11/30/2021	4100	Whitecap	23,586.15
11/30/2021	4100	Total Oilfield	6,208.13
			651,904.86

NOV 4100 ACCOUNT - TO FIX ONCE INVOICE TO CUSTOMER

\$4,486,615.26

AP- to reverse

Calecorp	Bill	7/31/2021	1000	8/30/2021	96	151,020.32	
	Bill	8/31/2021	1000	9/30/2021	65	100,000.00	
						<u>251,020.32</u>	
Fraction	Bill	8/31/2021	1000	9/30/2021	65	0.00	washed in Nov
						<u>0.00</u>	
Hodgson Contracting Ltd	Bill	8/31/2021	1000	9/30/2021	65	109,368.00	
	Bill	8/31/2021	1000	9/30/2021	65	100,000.00	
						<u>209,368.00</u>	
Kencor Heavy Haul Ltd	Bill	1/31/2021	1000	3/2/2021	277	18,800.00	
						<u>18,800.00</u>	
Longhorn Industrial & Safety Supplies	Bill	12/31/2020	1000	1/30/2021	308	2,511.59	reduced in nov
						<u>2,511.59</u>	
Strauss Contracting Services Ltd	Bill	8/31/2021	1000	9/30/2021	65	66,633.00	
						<u>66,633.00</u>	
Sunbelt Rentals	Bill	7/31/2021	1000	8/30/2021	96	100,000.00	
						<u>100,000.00</u>	
Total						648,332.91	

manually removed the red fake AR - then added \$490,067.45 baytex paid stuff back in for NOV

nov revenue used in oct (4100 account all fixed)

4100	31/10/2021	Blu-Water LP	####
4100	31/10/2021	Castlegate En	####
4100	31/10/2021	Challenger Te	####
4100	31/10/2021	Hammerhead	####
4100	31/10/2021	Monsoon Oilfi	####
4100	31/10/2021	Petrus Resou	####
4100	31/10/2021	Plains Midstre	####
4100	31/10/2021	Taq North Lt	####
4100	31/10/2021	Winslow Resc	####
Total(4100)adjust in Nov			####

job-u-trac NOV 1,493,164.98

used in OCT 634,121.66

859,043.32

all fixed in QB-4100 was invoiced 4100 and move to Oct

this amount was inv and moved back to Oct

all nov was moved to Oct

need all dec to go to nov-to match with job-u-trac \$1,493,164.98

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

A/R SUMMARY AS OF NOVEMBER 30, 2021

	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Alberta Agriculture and Forestry	0.00	0.00	0.00	0.00	0.00	0.00
Barricade Environmental Ltd.	0.00	0.00	0.00	0.00	149,950.00	149,950.00
Baytex Energy Corp.	0.00	39,437.13	0.00	0.00	0.00	39,437.13
Tourmaline/ Blu-Water LP LTD	0.00	0.00	0.00	0.00	0.00	0.00
Castlegate Energy Ltd.	129,186.01	0.00	0.00	0.00	0.00	129,186.01
Challenger Technical Services Ltd	3,360.00	0.00	0.00	0.00	0.00	3,360.00
Clean Harbors Energy & Industrial	0.00	537,272.90	755,842.14	0.00	0.00	1,293,115.04
CNOOC Petroleum North America ULC.	4,926.77	0.00	2,239.43	0.00	0.00	7,166.20
Dakow Ventures Ltd.	34,365.72	0.00	0.00	6,743.26	0.00	41,108.98
Fraction Energy Services	0.00	0.00	0.00	2,747.85	0.00	2,747.85
Husky Energy Inc.	0.00	0.00	0.00	20,606.78	0.00	20,606.78
Industrial Force Ltd..	0.00	0.00	0.00	0.00	8,567.78	8,567.78
J.S.D. Construction Ltd.	0.00	7,140.00	0.00	0.00	0.00	7,140.00
Jules Oilfield Services Ltd.	0.00	0.00	0.00	0.00	472.50	472.50
Loilty Consulting Ltd.	1,837.50	0.00	0.00	0.00	0.00	1,837.50
Loyal Energy Canada Operating	0.00	0.00	3,675.00	0.00	0.00	3,675.00
Matrix Solutions Inc.	0.00	0.00	1,974.00	0.00	0.00	1,974.00
Monsoon Oilfield Ltd.	6,221.25	23,661.76	0.00	0.00	0.00	29,883.01
New Wave Energy Services Ltd.	0.00	0.00	4,971.75	0.00	0.00	4,971.75
Petrus Resources	152,850.99	223,912.01	0.00	0.00	0.00	376,763.00
Pine Cliff Energy	164,880.94	0.00	0.00	0.00	0.00	164,880.94
Regional Municipality Wood Buffalo	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard Training	0.00	0.00	4,165.19	0.00	0.00	4,165.19
Storm Resources Ltd.	0.00	150,622.50	0.00	0.00	0.00	150,622.50
Tangle Creek Energy Ltd.	0.00	0.00	92,767.50	0.00	0.00	92,767.50
Taq North Ltd.	381,888.61	726,391.61	301,790.24	0.00	0.00	1,410,070.46
Total Oilfield Rentals.	6,208.13	6,641.25	0.00	0.00	0.00	12,849.38
Tourmaline/ Blu-Water LP LTD	913,602.17	278,930.92	0.00	0.00	0.00	1,192,533.09
United Rentals Inc..	0.00	2,654.93	0.00	0.00	0.00	2,654.93
Whitecap Resources Inc.	23,586.15	37.00	161,708.78	0.00	0.00	185,331.93
Wildcat Fire Services Inc.	0.00	0.00	190,125.18	0.00	0.00	190,125.18
Winslow Resources Inc. c/o Spartan Delta	1,429,142.86	698,858.40	761,415.22	0.00	0.00	2,889,416.48
TOTAL	3,252,057.10	2,695,560.41	2,280,674.43	30,097.89	158,990.28	8,417,380.11

what did you want to do here ?
removing old just reduces AR

490,067.45

\$105,000.00 Alberta Agriculture AP offset

39437.13 to 31-60 and add 490,067.45 back in to off set the red stuff

\$65,675.74 Industrial force offset AP

8567.78 actual invoice 65675.74 fake

74,243.52

3675.00move to 61-90 3675.00

\$8,875.19 31-60

\$200,000.00 wood buffalo off set to AP

storm 134242.50 move to31-60 32760.00 off set to AP maybe

16380.00 is fake rest invoice

\$16,380.00 92767.50 61-90

200k 31-60

-16,380.00

2654.93 31-60

141730.68 to 61-90

117,862.50

\$100,000.00 190125.18 to 61-90

apply 100k to AP maybe

671915.62 to 61-90

\$487,055.74

\$7,484,566.90 Actual Nov in QB- red is what was removed manually from sheet- not donein qb -to discuss

BIG BEAR ENERGY SERVICES

A Division of Big Bear Energy Rentals Ltd

A/P SUMMARY AS OF NOVEMBER 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1600541 Alberta Ltd./The Welding Shop	0.00	0.00	0.00	1,239.00	1,239.00
1959782 Ab Ltd.	0.00	0.00	0.00	420.00	420.00
2220628 Alberta Ltd.	826.88	0.00	0.00	0.00	826.88
3M Safety Traning	0.00	0.00	0.00	3,658.20	3,658.20
5556300 Manitoba Ltd	10,500.00	0.00	0.00	0.00	10,500.00
602582 Alberta Ltd.	0.00	0.00	0.00	7,425.00	7,425.00
A.E.S. Industrial Supplies Ltd.	419.95	102.21	0.00	0.00	522.16
A/T Tire and Performance	2,718.39	488.40	1,836.10	0.00	5,042.89
Acden Environment	0.00	0.00	0.00	361.33	361.33
Alpine NDT Services Inc	565.95	0.00	0.00	0.00	565.95
Alsco Canada Corporation	3,167.78	3,671.65	1,842.87	0.00	8,682.30
AMA Trucking	12,390.00	0.00	0.00	0.00	12,390.00
Apex Oilfield Services (2000) Inc.	273,874.99	0.00	0.00	0.00	273,874.99
Apex Well Servicing (2010) Inc.	55,526.64	0.00	0.00	0.00	55,526.64
AT Safety Traning	2,315.25	0.00	472.50	0.00	2,787.75
Avetta, LLC	0.00	0.00	2,347.62	0.00	2,347.62
BCL Consulting Group Inc.	330.75	0.00	866.25	897.75	2,094.75
Bearcom Canada Corp.	219.95	1,437.57	210.00	210.00	2,077.52
Best Shredding (Paper Cuts Ltd.)	160.61	0.00	103.95	0.00	264.56
Bob Lloyd	24,534.13	0.00	0.00	0.00	24,534.13
Bobcat of Red Deer	0.00	0.00	0.00	2,083.46	2,083.46
Bramall Oilfield Hauling Ltd.	0.00	1,512.00	0.00	0.00	1,512.00
Brandt Tractor Ltd.	761.70	0.00	0.00	0.00	761.70
Budget Inn Douglas	0.00	0.00	3,329.94	0.00	3,329.94
Bumper to Bumper	0.00	0.00	92.48	0.00	92.48
Burke Calibration Ltd.	2,488.23	0.00	0.00	0.00	2,488.23
Calecorp International Ltd.	255,679.50	0.00	0.00	251,020.32	506,699.82
Cam Clark Ford	1,550.67	0.00	0.00	0.00	1,550.67
Canadian Energy Battery Direct Inc.	0.00	0.00	1,021.55	0.00	1,021.55
Canadian Linen & Uniform Service	2,140.16	1,692.50	1,603.88	0.00	5,436.54
Castle Building Centre	0.00	731.37	0.00	9,736.66	10,468.03
CB Rockets	0.00	0.00	0.00	309.00	309.00
Central Pest Control Ltd.	99.75	99.75	99.75	99.75	399.00
Choice Auto Electric Ltd.	183.87	0.00	0.00	0.00	183.87
Consun Contracting Ltd.	15,723.75	0.00	0.00	0.00	15,723.75
Continental Chain & Rigging	3,135.82	0.00	0.00	0.00	3,135.82
Cooper Roofing	6,801.75	0.00	0.00	0.00	6,801.75
Datasite Ontario Inc.	37.49	37.49	0.00	0.00	74.98
Delta Cleaning IKODB Inc.	2,551.50	0.00	0.00	0.00	2,551.50
Digitex Canada Inc.	2,175.24	2,003.04	511.43	0.00	4,689.71
Direct Energy Regulated Services	2,964.35	0.00	0.00	0.00	2,964.35
DLA Piper (Canada) LLP	1,232.98	0.00	0.00	22,053.24	23,286.22
Drain Doctor	0.00	716.63	0.00	0.00	716.63
ECS Safety Services Ltd.	0.00	99.75	199.50	0.00	299.25
ElectroGas Monitors Ltd.	52.50	64.84	0.00	0.00	117.34
Encon Group Inc./Victor Canada	26,369.76	0.00	0.00	0.00	26,369.76
Epcor Energy Alberta Inc.	5,226.32	0.00	0.00	0.00	5,226.32
Ernst & Young Orenda Corporate	0.00	0.00	0.00	15,750.00	15,750.00
FIL-TREK CORPORATION	352.80	0.00	2,546.25	0.00	2,899.05
Folvik's Mechanical Services Ltd.	6,008.38	0.00	0.00	0.00	6,008.38
Foothills Tank Rentals Ltd.	0.00	0.00	0.00	472.50	472.50
Fountain Tire -RMH	0.00	0.00	34.86	0.00	34.86
Fraction Energy Services Ltd.	9,116.52	0.00	0.00	0.00	9,116.52
Great West Kenworth Ltd.	0.00	0.00	102.98	1,442.08	1,545.06
Gregg Distributors LP.	0.00	2,442.15	0.00	0.00	2,442.15
GTI Petroleum	204,167.46	21,751.50	0.00	0.00	225,918.96
Hammer Equipment	0.00	7,293.59	0.00	0.00	7,293.59
Hellbound Services Corp.	0.00	0.00	510.30	1,300.00	1,810.30
High Performance Coatings	7.63	7.63	7.63	381.57	404.46

Hodgson Contracting Ltd.	0.00	0.00	0.00	209,368.00	209,368.00
HosePower Canada	0.00	0.00	0.00	270.83	270.83
Hospital Activity Book for Children Ltd.	0.00	1,044.75	0.00	0.00	1,044.75
HR Downloads	838.95	0.00	0.00	0.00	838.95
HSE Integrated Ltd.	4,848.65	0.00	0.00	5,988.15	10,836.80
Industrial Force Ltd.	49,193.81	0.00	12,632.08	0.00	61,825.89
Ingeveld & Associates Ltd	0.00	6,804.00	9,072.00	0.00	15,876.00
Jack McGeough	4,596.42	0.00	0.00	0.00	4,596.42
JCI Filtration & Separation	0.00	2,730.00	0.00	0.00	2,730.00
Kal Tire o/a Sparrow's Auto Service Ltd.	5,021.98	5,484.18	41.86	0.00	10,548.02
Kencor Heavy Haul Ltd.	10,800.00	0.00	0.00	18,800.00	29,600.00
Koch Fuel Products Ltd.	2,089.76	2,032.61	0.00	0.00	4,122.37
Laser Edge Inc.	14,593.42	0.00	0.00	0.00	14,593.42
Last Chance Trucking (1995) Ltd.	14,180.91	7,943.25	186,383.63	0.00	208,507.79
Layfield Canada Ltd.	0.00	0.00	1,186.50	6,982.50	8,169.00
Leading Edge Mechanical Ltd.	0.00	0.00	0.00	566.47	566.47
Leavitt Machinery	0.00	0.00	273.00	992.90	1,265.90
LINDE CANADA INC.	411.04	54.86	219.87	1,955.77	2,641.54
Longhorn Industrial & Safety Supplies	0.00	2,755.63	0.00	2,511.59	5,267.22
LV Energy Services Ltd.	185,972.50	0.00	0.00	0.00	185,972.50
MANPOWER SERVICES (ALBERTA) LTD	14,410.57	6,598.90	0.00	0.00	21,009.47
MCJ Investments Ltd.	39,570.00	0.00	0.00	0.00	39,570.00
Microtel Inn & Suites	152.80	0.00	0.00	0.00	152.80
Mitch Rush	0.00	20,874.29	0.00	0.00	20,874.29
Mobil 1 Lube Express	0.00	0.00	0.00	770.20	770.20
North Fringe Ind. Tech. AB Inc.	8,070.30	30,278.22	0.00	0.00	38,348.52
Northern Metalic Sales FSI	2,713.25	0.00	0.00	0.00	2,713.25
Northland Radiator Service Ltd.	794.03	0.00	0.00	0.00	794.03
Overland Transport Ltd.	0.00	0.00	0.00	8,560.13	8,560.13
Pandell Technology Corp	7,586.25	7,481.25	0.00	0.00	15,067.50
Peace Country Rentals Sales	677.60	0.00	0.00	0.00	677.60
Performance Tire & Auto	27.72	0.00	102.85	38.85	169.42
Peterbilt Red Deer	340.07	1,571.46	169.38	1,811.69	3,892.60
Phone Experts	26.20	0.00	0.00	0.00	26.20
Pioneer Offroad Rentals	0.00	0.00	0.00	393.75	393.75
PitneyWorks	288.24	0.00	0.00	0.00	288.24
Planet Coffee Ltd.	183.31	0.00	0.00	0.00	183.31
Prairie Office Supplies	5.67	0.00	283.49	0.00	289.16
Princess Auto Ltd.	0.00	0.00	0.00	695.74	695.74
Print Wizards Inc.	63.00	0.00	0.00	0.00	63.00
Privateer Consulting Services	438.30	0.00	0.00	0.00	438.30
Rainy Creek Power Sports	0.00	705.19	0.00	0.00	705.19
Red - L Distributors Ltd.	0.00	537.23	0.00	0.00	537.23
Red Deer Advocate Lock & Safe	1,455.30	343.88	0.00	0.00	1,799.18
Red Deer Construction Association	1,155.00	0.00	0.00	960.75	2,115.75
Red Deer Lock & Safe	160.65	0.00	0.00	0.00	160.65
Red Deer RV Parts & Service	0.00	0.00	0.00	738.89	738.89
Rhino Integrated Safety Services Ltd.	0.00	303.45	469.35	0.00	772.80
Rjames Western Star	0.00	0.00	0.00	45.49	45.49
Rocky Inn Express	20,108.05	20,494.18	0.00	0.00	40,602.23
Royal Glass	833.70	1,540.35	257.25	2,646.00	5,277.30
RSM Canada	6,835.50	0.00	6,000.00	5,315.00	18,150.50
Safety Now	0.00	157.50	0.00	0.00	157.50
Secure Energy Services Inc.	1,527.65	0.00	0.00	0.00	1,527.65
Service Plus Inns & Suites	7,959.80	0.00	0.00	0.00	7,959.80
Southern Irrigation LP	0.00	0.00	0.00	2,257.50	2,257.50
Southside Dodge Chrysler Jeep	3,673.70	405.12	0.00	0.00	4,078.82
Squeaky Clean	0.00	262.50	515.50	128.50	906.50
Staples Business Advantage	4,350.81	1,747.62	886.53	0.00	6,984.96
Strauss Contracting Services Ltd.	12,489.75	4,777.50	0.00	66,633.00	83,900.25
Sunbelt Rentals Inc.	5,172.54	15,925.82	103,468.01	0.00	124,566.37
Super 8 Motel	85,273.48	0.00	0.00	0.00	85,273.48
SYLVAN AUTO PARTS	89.65	0.00	0.00	0.00	89.65
Sylvan Auto Spa Inc.	115.93	0.00	52.35	208.35	376.63
Sylvan Lake Registries	545.00	0.00	0.00	0.00	545.00
Tamarack Motor Inn	6,567.25	4,171.43	0.00	0.00	10,738.68
Telus Communications Inc.	4,392.65	0.00	0.00	0.00	4,392.65
Telus Mobility	5,158.00	0.00	0.00	0.00	5,158.00
Tervita Corporation.	0.00	0.00	0.00	2,361.22	2,361.22
Test Tech Occupational Testing Solutions	0.00	0.00	7,234.50	0.00	7,234.50

The Pipe Yard	0.00	0.00	25,341.37	0.00	25,341.37
The Water Shop	112.50	0.00	0.00	75.00	187.50
TIP Fleet Services Canada Ltd.	1,443.75	1,443.75	1,443.75	0.00	4,331.25
Total Oilfield Rentals	4,788.95	0.00	0.00	0.00	4,788.95
Town of Sylvan Lake	359.76	0.00	0.00	0.00	359.76
Tuc's Contracting Ltd	0.00	0.00	0.00	1,497.30	1,497.30
UAP INC. / Traction	6,181.91	631.77	323.09	0.00	7,136.77
UAP Inc. O/R NAPA Auto Parts	855.09	2,875.08	128.44	0.00	3,858.61
United Farmers of Alberta	110,395.44	0.00	0.00	0.00	110,395.44
United Rentals	0.00	0.00	91.99	0.00	91.99
Valiant Oilfield Hauling Ltd.	1,102.50	0.00	0.00	0.00	1,102.50
Walking Eagle Inn & Lodge	0.00	3,902.20	0.00	0.00	3,902.20
Waste-Away Septic Service	2,047.50	0.00	0.00	787.50	2,835.00
Waste Management	1,497.73	0.00	0.00	0.00	1,497.73
Waterblast Manufacturing LP	1,037.59	0.00	0.00	297.99	1,335.58
Wolf Creek Building Supplies	0.00	0.00	0.00	767.53	767.53
Wolseley Industrial Canada Inc.	3,393.88	0.00	291.35	0.00	3,685.23
Wurth Canada Limited	24.27	208.86	3,191.13	0.00	3,424.26
Xerox Financial Services Canada	185.65	160.65	7.65	0.00	353.95
Zemp Law Group	247.59	0.00	0.00	0.00	247.59
TOTAL	<u>1,605,812.67</u>	<u>200,399.55</u>	<u>377,806.76</u>	<u>663,286.45</u>	<u>2,847,305.43</u>

Appendix P

Email from Controller re: CEWS

From: [Daniel Roberts](#)
To: [Tami Bailey](#); [Ken Carstairs](#)
Subject: RE: Revenue reported - Cews applications
Date: Wednesday, March 10, 2021 11:07:53 AM
Attachments: [image002.png](#)
[image003.jpg](#)

Can't tell if you are being sarcastic or not haha.

Cheers,

Daniel Roberts, B.Comm, MPAcc, CPA
Controller

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309



From: Tami Bailey <tami@bigbearenergy.com>
Sent: Wednesday, March 10, 2021 11:07 AM
To: Daniel Roberts <daniel.roberts@bigbearenergy.com>; Ken Carstairs <ken@bigbearenergy.com>
Subject: RE: Revenue reported - Cews applications

Oh I don't think we want to do that

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508



From: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Sent: March-10-21 11:06 AM
To: Tami Bailey <tami@bigbearenergy.com>; Ken Carstairs <ken@bigbearenergy.com>
Subject: RE: Revenue reported - Cews applications

Good to know on the GST side, might want to consider amending some CEWS returns for any of

those 'artificial invoices'.

Cheers,

Daniel Roberts, B.Comm, MPAcc, CPA
Controller

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309



From: Tami Bailey <tami@bigbearenergy.com>
Sent: Wednesday, March 10, 2021 11:04 AM
To: Daniel Roberts <daniel.roberts@bigbearenergy.com>; Ken Carstairs <ken@bigbearenergy.com>
Subject: RE: Revenue reported - Cews applications

We don't apply any GST, so no issue there.

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508



From: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Sent: March-10-21 10:57 AM
To: Tami Bailey <tami@bigbearenergy.com>; Ken Carstairs <ken@bigbearenergy.com>
Subject: RE: Revenue reported - Cews applications

My thought is we should use the CEWS with actual numbers, but I'm pretty late to the party here and I haven't been involved with CEWS. Moving revenue back and including it makes some sense, but we shouldn't be picking up those 'artificial invoices' in our GST, CEWS, or other submissions – it will only harm us in our ability to get CEWS funding, and force us to pay more GST since we never collected the GST in the first place.

Just my two cents but I'll leave to you and Ken.

Cheers,

**Daniel Roberts, B.Comm, MPAcc, CPA
Controller**

Office: 403.887.2839, ext. 108
Fax: 403.887.0511
Cell: 780.903.3309



From: Tami Bailey <tami@bigbearenergy.com>
Sent: Wednesday, March 10, 2021 10:54 AM
To: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Subject: RE: Revenue reported - Cews applications

Sorry , we also have the “artificial” invoices in there as well.

Tami Bailey

Office: (403) 887-2839
Cell: (403) 505-8508



From: Daniel Roberts <daniel.roberts@bigbearenergy.com>
Sent: March-10-21 10:41 AM
To: Tami Bailey <tami@bigbearenergy.com>; Ken Carstairs <ken@bigbearenergy.com>
Subject: RE: Revenue reported - Cews applications

Hi Tami,

Odd question but how does Jobutrax have revenue in January of \$1,246,513.77 but here we have it as \$1,465,248.32? Are we including sales in January that are artificial?

Cheers,

**Daniel Roberts, B.Comm, MPAcc, CPA
Controller**

Office: 403.887.2839, ext. 108

Fax: 403.887.0511
Cell: 780.903.3309



From: Tami Bailey <tami@bigbearenergy.com>

Sent: Wednesday, March 10, 2021 10:38 AM

To: Ken Carstairs <ken@bigbearenergy.com>; Daniel Roberts <daniel.roberts@bigbearenergy.com>

Subject: Revenue reported - Cews applications

REVENUE NUMBERS - REPORTED CEWS

	2019	2020	2021
June	\$1,627,071.13	\$995,969.64	\$0.00
July	\$2,600,303.27	\$516,328.34	\$0.00
Aug	\$1,035,234.55	\$506,679.34	\$0.00
Sept	\$414,382.99	\$873,217.14	\$0.00
Oct	\$768,347.19	\$1,268,362.37	\$0.00
Nov	\$570,518.65	\$215,302.57	\$0.00
Dec	\$1,686,073.68	\$382,741.00	\$0.00
Jan	\$0.00	\$1,383,559.90	\$1,465,248.32

Tami Bailey

Office: (403) 887-2839

Cell: (403) 505-8508



Appendix Q

January 27, 2022 A/P Subledger

	Type	Date	Num	Name	Due Date	Aging	Open Balance
Current	Bill	1/27/2022		Ben Rush	2/26/2022		2,581.66
Total Current							2,581.66
30-Jan							
	Bill	12/28/2021	304001R	Peterbilt Red Deer	1/15/2022	30	236.69
	Bill	12/28/2021	5308731	Bearcom Canada Corp.	12/28/2021	30	210
	Bill	12/28/2021	850638	Koch Fuel Products Ltd.	1/27/2022	30	113.01
	Bill	12/28/2021	INV796626	Digitex Canada Inc.	1/27/2022	30	2,275.59
	Bill	12/28/2021	11942	LV Energy Services Ltd.	1/27/2022	30	4,158.00
	Bill	12/28/2021	5402634342	Canadian Linen & Uniform Service	1/27/2022	30	293.44
	Bill	12/29/2021	306607	Continental Chain & Rigging	1/28/2022	29	2,177.50
	Bill	12/29/2021	2080900	DLA Piper (Canada) LLP	1/28/2022	29	533
	Bill	12/29/2021	58092831	Staples Business Advantage	1/28/2022	29	511.46
	Credit	12/29/2021	804-596702	UAP Inc. O/R NAPA Auto Parts			-266.34
	Bill	12/29/2021	390124	Last Chance Trucking (1995) Ltd.	1/28/2022	29	8,930.25
	Bill	12/30/2021	58099674	Staples Business Advantage	1/29/2022	28	76.64
	Bill	12/30/2021	58098197	Staples Business Advantage	1/29/2022	28	468.41
	Bill	12/30/2021	68039897	LINDE CANADA INC.	1/29/2022	28	562.36
	Bill	12/30/2021	73986053-0006	Sunbelt Rentals Inc.	1/29/2022	28	7,361.71
	Bill	12/30/2021	73793141-0007	Sunbelt Rentals Inc.	1/29/2022	28	5,096.10
	Credit	12/30/2021	564902136	UAP INC. / Traction			-327.33
	Bill	12/30/2021	24655736	Wurth Canada Limited	1/29/2022	28	278.67
	Bill	12/30/2021	742000000000	Westlund	1/29/2022	28	14,563.50
	Bill	12/30/2021	000-802396	Northern Metalic Sales FSI	1/29/2022	28	149.47
	Bill	12/30/2021	30801	Dynamic Industrial Solutions	1/29/2022	28	12,581.66
	Bill	12/31/2021		Direct Energy Regulated Services	1/30/2022	27	5,130.43
	Bill	12/31/2021	46190	Sylvan Lake Utilities	1/30/2022	27	75.84
	Bill	12/31/2021	20810	Sylvan Lake Utilities	1/30/2022	27	211.14
	Bill	12/31/2021	1009	Team Energy Solutions Ltd.	1/30/2022	27	735
	Bill	12/31/2021	2112310002	Rocky Inn Express	1/30/2022	27	291.03
	Bill	12/31/2021	13156	Horizon Motel Valleyview	1/30/2022	27	305
	Bill	12/31/2021	13157	Horizon Motel Valleyview	1/30/2022	27	305
	Bill	12/31/2021	13155	Horizon Motel Valleyview	1/30/2022	27	305
	Bill	12/31/2021	13154	Horizon Motel Valleyview	1/30/2022	27	305
	Bill	1/1/2022	3006	Waste Management	1/15/2022	26	1,563.14
	Bill	1/1/2022	618127	Phone Experts	1/15/2022	26	26.2
	Bill	1/1/2022	933800	Workhub	1/31/2022	26	477.64
	Bill	1/1/2022	2112300001	Rocky Inn Express	1/31/2022	26	194.02
	Bill	1/1/2022	239041108	Kal Tire o/a Sparrow's Auto Service Ltd.	1/15/2022	26	11,588.98
	Bill	1/1/2022	000-797602	Northern Metalic Sales FSI	1/31/2022	26	1,369.18
	Bill	1/1/2022	000-797786	Northern Metalic Sales FSI	1/31/2022	26	818.49
	Bill	1/1/2022	000-795665	Northern Metalic Sales FSI	1/31/2022	26	2,141.98
	Bill	1/1/2022	000-795158	Northern Metalic Sales FSI	1/31/2022	26	633.96
	Bill	1/1/2022	000-794357	Northern Metalic Sales FSI	1/31/2022	26	240.17
	Bill	1/1/2022	INVC00961593	AllData Canada Services Ltd.	1/31/2022	26	166.95
	Bill	1/1/2022	INVC01051976	AllData Canada Services Ltd.	1/31/2022	26	166.95
	Bill	1/1/2022	INVC01142914	AllData Canada Services Ltd.	1/31/2022	26	166.95
	Bill	1/1/2022	INVC01322893	AllData Canada Services Ltd.	1/31/2022	26	166.95
	Bill	1/1/2022	39039999	Kal Tire o/a Sparrow's Auto Service Ltd.	1/15/2022	26	711.31
	Bill	1/1/2022	OC-1536388	Kal Tire o/a Sparrow's Auto Service Ltd.	1/15/2022	26	6.85
	Bill	1/1/2022	112-657020	UAP Inc. O/R NAPA Auto Parts	1/31/2022	26	332.27
	Bill	1/1/2022	112-657019	UAP Inc. O/R NAPA Auto Parts	1/31/2022	26	263.48
	Bill	1/1/2022	112-656877	UAP Inc. O/R NAPA Auto Parts	1/31/2022	26	921.8
	Bill	1/1/2022	F63340	Apex Well Servicing (2010) Inc.	1/31/2022	26	4,032.00
	Bill	1/1/2022	C63342	Apex Well Servicing (2010) Inc.	1/31/2022	26	6,384.00
	Bill	1/1/2022	C63339	Apex Well Servicing (2010) Inc.	1/31/2022	26	5,265.75
	Bill	1/1/2022	202280	Blu-Water LP Ltd.	1/31/2022	26	3,477.36
	Bill	1/1/2022	202281	Blu-Water LP Ltd.	1/31/2022	26	527.76
	Bill	1/1/2022	202278	Blu-Water LP Ltd.	1/31/2022	26	5,220.06
	Bill	1/1/2022	58149148	Staples Business Advantage	1/31/2022	26	109.57
	Bill	1/1/2022	5402634341	Canadian Linen & Uniform Service	1/31/2022	26	124.41
	Bill	1/1/2022	130I081671	Fountain Tire - FSJ	1/31/2022	26	540.25
	Bill	1/1/2022	564902115	UAP INC. / Traction	1/15/2022	26	219.01
	Bill	1/1/2022	6354	Central Pest Control Ltd.	1/31/2022	26	99.75
	Bill	1/1/2022	229966	Bob Miller Trucking (2001) Ltd	1/31/2022	26	7,065.98
	Bill	1/1/2022	58109899	Staples Business Advantage	1/31/2022	26	114.62
	Bill	1/2/2022	1010	Team Energy Solutions Ltd.	2/1/2022	25	735
	Bill	1/3/2022	49537	Gangster Enterprises Ltd.	2/2/2022	24	10,106.25
	Bill	1/4/2022	33000	Waste Management	1/15/2022	23	1,026.01
	Bill	1/5/2022	1011	Team Energy Solutions Ltd.	2/4/2022	22	2,572.50
	Bill	1/5/2022	643	Delta Cleaning IKODB Inc.	2/4/2022	22	226.8
	Bill	1/5/2022	637	Delta Cleaning IKODB Inc.	2/4/2022	22	170.1
	Bill	1/5/2022	636	Delta Cleaning IKODB Inc.	2/4/2022	22	226.8
	Bill	1/5/2022	646	Delta Cleaning IKODB Inc.	2/4/2022	22	170.1

Bill	1/5/2022	650	Delta Cleaning IKODB Inc.	2/4/2022	22	510.3
Bill	1/6/2022	216153892	Telus Communications Inc.	1/6/2022	21	4,703.95
Bill	1/6/2022	1012	Team Energy Solutions Ltd.	2/5/2022	21	1,396.50
Bill	1/6/2022	3201898727	Pitney Bowes Canada	1/15/2022	21	15.75
Bill	1/6/2022	256924121	Telus Internet	2/5/2022	21	133.35
Bill	1/6/2022	202277	Blu-Water LP Ltd.	2/5/2022	21	1,537.28
Bill	1/6/2022	004-281019	Northern Metalic Sales FSI	2/5/2022	21	966.89
Bill	1/6/2022	059-419607	Gregg Distributors LP.	1/15/2022	21	297.74
Bill	1/6/2022	IN798325	Digitex Canada Inc.	2/5/2022	21	56.23
Bill	1/7/2022	304466R	Peterbilt Red Deer	1/15/2022	20	123.81
Bill	1/7/2022	937872	Smith Fuel Service Ltd.	2/6/2022	20	1,482.29
Bill	1/9/2022	224773	Phone Experts	1/15/2022	18	171.94
Bill	1/11/2022	14908	Aqua Flow Trucking Limited	2/10/2022	16	1,218.00
Bill	1/11/2022	112-657987	UAP Inc. O/R NAPA Auto Parts	2/10/2022	16	86.79
Bill	1/11/2022	112-657524	UAP Inc. O/R NAPA Auto Parts	2/10/2022	16	1,013.94
Bill	1/11/2022	49538	Gangster Enterprises Ltd.	2/10/2022	16	1,449.00
Bill	1/11/2022	49515	Gangster Enterprises Ltd.	2/10/2022	16	11,676.00
Bill	1/11/2022	059-420890	Gregg Distributors LP.	2/15/2022	16	24.13
Bill	1/11/2022	059-420891	Gregg Distributors LP.	2/15/2022	16	392.26
Bill	1/11/2022	5402642536	Canadian Linen & Uniform Service	2/10/2022	16	293.44
Bill	1/11/2022	5402642535	Canadian Linen & Uniform Service	2/10/2022	16	124.41
Bill	1/11/2022	2201120001	Rocky Inn Express	2/10/2022	16	291.03
Bill	1/11/2022	564902597	UAP INC. / Traction	2/15/2022	16	2,578.05
Bill	1/11/2022	564902598	UAP INC. / Traction	2/15/2022	16	324.42
Bill	1/11/2022	853625	Koch Fuel Products Ltd.	2/10/2022	16	428.43
Bill	1/11/2022	2201110005	Rocky Inn Express	2/10/2022	16	194.02
Bill	1/11/2022	2201110004	Rocky Inn Express	2/10/2022	16	194.02
Bill	1/11/2022		Ryan Larsen.	2/10/2022	16	2,750.77
Bill	1/15/2022	33071962	Telus Mobility	1/15/2022	12	5,977.58
Bill	1/15/2022	113721183	United Farmers of Alberta	2/14/2022	12	62,421.68
Bill	1/17/2022	638	Delta Cleaning IKODB Inc.	2/16/2022	10	510.3
Bill	1/19/2022	4212397772	Encon Group Inc./Victor Canada	1/19/2022	8	26,369.76
Bill	1/20/2022	290123	Last Chance Trucking (1995) Ltd.	2/19/2022	7	36,508.92
Bill	1/21/2022	2112210001	Rocky Inn Express	2/20/2022	6	344.44
Bill	1/21/2022		Kellie Mitchell	2/20/2022	6	400
Bill	1/21/2022	2201060001	Rocky Inn Express	2/20/2022	6	679.07
Bill	1/21/2022	2201100001	Rocky Inn Express	2/20/2022	6	97.01
Bill	1/21/2022	2201100002	Rocky Inn Express	2/20/2022	6	873.09
Bill	1/21/2022	62329	FIL-TREK CORPORATION	2/20/2022	6	81.14
Bill	1/21/2022	61463	FIL-TREK CORPORATION	2/20/2022	6	777
Bill	1/21/2022	2201210001	Rocky Inn Express	2/20/2022	6	388.04
Bill	1/21/2022	62364	FIL-TREK CORPORATION	2/20/2022	6	1,837.50
Bill	1/21/2022	22007	Chinook Inn Rocky Mountain House	2/20/2022	6	2,589.84
Bill	1/24/2022		Brian Oakes	2/15/2022	3	100
Bill	1/24/2022		Chris Clarke	2/23/2022	3	1,106.00
Bill	1/24/2022		Taye Neish	2/23/2022	3	863
Bill	1/24/2022		Netza Morales	2/23/2022	3	225
Bill	1/24/2022		Blaine Chaluk.	2/23/2022	3	2,457.68
Bill	1/24/2022		Hayden Johnston	2/23/2022	3	150
Bill	1/24/2022		Lloyd. Calver	2/23/2022	3	100
Bill	1/24/2022		Stacy Emery.	2/23/2022	3	752.17
Bill	1/24/2022		Benjamin Emery	2/23/2022	3	1,000.00
Bill	1/24/2022		Jason Lloyd	2/23/2022	3	1,500.00
Bill	1/24/2022		Benjamin Emery	2/23/2022	3	68
Bill	1/24/2022		Matt O'Neill	2/23/2022	3	793.16
Bill	1/24/2022	193	Strauss Contracting Services Ltd.	2/23/2022	3	4,777.50
Bill	1/24/2022		Lorne Hyvonen	2/23/2022	3	3,029.61
Bill	1/24/2022		Darryl Klassen	2/23/2022	3	365.86
Bill	1/24/2022		Ruthanne Burns.	2/23/2022	3	500
Bill	1/25/2022		Wes Morphy	2/24/2022	2	180
Bill	1/25/2022		Kelly Szczerba	2/24/2022	2	241.98
Bill	1/25/2022		Chris Clarke	2/24/2022	2	200
Bill	1/25/2022		Mark Hutchison	2/24/2022	2	1,734.68
Bill	1/25/2022	Jan Exp 2022	Cody Snyder	2/24/2022	2	1,291.71
Bill	1/26/2022	3006	Waste Management	2/15/2022	1	1,612.35
Total 1 - 30						335,357.39

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Bill	11/29/2021	2111290001	Rocky Inn Express	12/29/2021	59	344.44
Bill	11/29/2021	2111290002	Rocky Inn Express	12/29/2021	59	86.11
Bill	11/29/2021	2111300001	Rocky Inn Express	12/29/2021	59	430.55
Bill	11/29/2021	2111270001	Rocky Inn Express	12/29/2021	59	947.21
Bill	11/29/2021	45253503	TIP Fleet Services Canada Ltd.	12/29/2021	59	1,443.75
Bill	11/29/2021	LEDM2065711	AlSCO Canada Corporation	12/29/2021	59	579.36
Bill	11/29/2021	846051	Koch Fuel Products Ltd.	12/29/2021	59	1,106.57
Bill	11/29/2021	211300002	Rocky Inn Express	12/29/2021	59	430.55

Bill	11/29/2021	67499013	LINDE CANADA INC.	12/29/2021	59	29.79
Bill	11/29/2021	004-277592	Northern Metalic Sales FSI	12/29/2021	59	518.42
Bill	11/29/2021	2111300008	Rocky Inn Express	12/29/2021	59	344.44
Bill	11/29/2021	5402617293	Canadian Linen & Uniform Service	12/29/2021	59	293.44
Bill	11/29/2021	5402617292	Canadian Linen & Uniform Service	12/29/2021	59	124.41
Bill	11/29/2021	128392	Secure Energy Services Inc.	12/15/2021	59	1,527.65
Bill	11/30/2021	1000	GTI Petroleum	12/30/2021	58	201,465.23
Bill	11/30/2021	1000	Calecorp International Ltd.	12/30/2021	58	255,679.50
Bill	11/30/2021	1000	LV Energy Services Ltd.	12/30/2021	58	185,972.50
Bill	11/30/2021	1000	Super 8 Motel	12/30/2021	58	85,273.48
Bill	11/30/2021	1000	Apex Oilfield Services (2000) Inc.	12/30/2021	58	273,874.99
Bill	12/1/2021	390070	Last Chance Trucking (1995) Ltd.	12/31/2021	57	4,672.50
Bill	12/1/2021	390069	Last Chance Trucking (1995) Ltd.	12/31/2021	57	1,344.00
Bill	12/1/2021	390072	Last Chance Trucking (1995) Ltd.	12/31/2021	57	4,672.50
Bill	12/1/2021	190062	Last Chance Trucking (1995) Ltd.	12/31/2021	57	9,975.00
Bill	12/1/2021	390071	Last Chance Trucking (1995) Ltd.	12/1/2021	57	5,565.00
Bill	12/1/2021	390056	Last Chance Trucking (1995) Ltd.	12/31/2021	57	2,499.00
Bill	12/1/2021	390083	Last Chance Trucking (1995) Ltd.	12/31/2021	57	3,570.00
Bill	12/1/2021	390084	Last Chance Trucking (1995) Ltd.	12/31/2021	57	1,512.00
Bill	12/1/2021	390085	Last Chance Trucking (1995) Ltd.	12/31/2021	57	2,550.00
Bill	12/1/2021	INV082809	Pandell Technology Corp	12/31/2021	57	7,586.25
Bill	12/1/2021	160171	Service Plus Inns & Suites	12/31/2021	57	106.55
Bill	12/1/2021	846368	Koch Fuel Products Ltd.	12/31/2021	57	118.94
Bill	12/1/2021	932498	Workhub	12/31/2021	57	468.07
Bill	12/1/2021	67456955	LINDE CANADA INC.	12/31/2021	57	58.86
Bill	12/1/2021	617606	Phone Experts	12/15/2021	57	26.2
Bill	12/1/2021	2111300005	Rocky Inn Express	12/31/2021	57	430.55
Bill	12/1/2021	2058422	DLA Piper (Canada) LLP	12/31/2021	57	1,643.25
Bill	12/1/2021	000-796774	Northern Metalic Sales FSI	12/31/2021	57	1,253.22
Bill	12/1/2021	17009	Jack McGeough	12/31/2021	57	2,960.90
Bill	12/1/2021	17011	Jack McGeough	12/31/2021	57	283.5
Bill	12/1/2021	17012	Jack McGeough	12/31/2021	57	1,500.45
Bill	12/1/2021	2111300003	Rocky Inn Express	12/31/2021	57	774.99
Bill	12/1/2021	160217	Service Plus Inns & Suites	12/31/2021	57	235.78
Bill	12/1/2021	302799R	Peterbilt Red Deer	12/15/2021	57	200.88
Bill	12/1/2021	301936R	Peterbilt Red Deer	12/15/2021	57	35.01
Bill	12/1/2021	74171668-0004	Sunbelt Rentals Inc.	12/31/2021	57	1,350.77
Bill	12/1/2021	74171668-0002	Sunbelt Rentals Inc.	12/31/2021	57	945.54
Bill	12/1/2021	73793141-0006	Sunbelt Rentals Inc.	12/31/2021	57	5,096.10
Bill	12/1/2021	74171668-0003	Sunbelt Rentals Inc.	12/31/2021	57	1,350.77
Bill	12/1/2021	1996903	DLA Piper (Canada) LLP	12/31/2021	57	477.75
Bill	12/1/2021	2017578	DLA Piper (Canada) LLP	12/31/2021	57	4,462.50
Bill	12/1/2021	INV083452	Pandell Technology Corp	12/31/2021	57	3,696.00
Bill	12/1/2021	40-69234	GTI Petroleum	12/31/2021	57	17,125.55
Bill	12/1/2021	526730	GTI Petroleum	12/31/2021	57	3,355.80
Bill	12/1/2021	7074	Print Wizards Inc.	12/31/2021	57	4,153.80
Bill	12/1/2021	390095	Last Chance Trucking (1995) Ltd.	12/31/2021	57	1,008.00
Bill	12/1/2021	390094	Last Chance Trucking (1995) Ltd.	12/31/2021	57	1,176.00
Bill	12/1/2021	390096	Last Chance Trucking (1995) Ltd.	12/31/2021	57	21,000.00
Bill	12/1/2021	390093	Last Chance Trucking (1995) Ltd.	12/31/2021	57	21,000.00
Bill	12/1/2021	F72251	Apex Well Servicing (2010) Inc.	12/31/2021	57	8,570.63
Bill	12/1/2021	F72245	Apex Well Servicing (2010) Inc.	12/31/2021	57	17,262.00
Bill	12/1/2021	F72243	Apex Well Servicing (2010) Inc.	12/31/2021	57	2,766.75
Bill	12/1/2021	390097	Last Chance Trucking (1995) Ltd.	12/31/2021	57	20,527.50
Bill	12/1/2021	390098	Last Chance Trucking (1995) Ltd.	12/31/2021	57	20,842.50
Bill	12/1/2021	176165	Peace Country Rentals Sales	12/31/2021	57	4,076.59
Credit	12/1/2021	21-10526	Burke Calibration Ltd.			-2,488.23
Bill	12/1/2021	21-10526	Burke Calibration Ltd.	12/31/2021	57	3,488.23
Bill	12/1/2021	1487	Sir Lancelot Signs	12/31/2021	57	210
Bill	12/1/2021	664072	Squeeky Clean	12/15/2021	57	133
Bill	12/2/2021	2112020001	Rocky Inn Express	1/1/2022	56	602.77
Bill	12/2/2021	73986053-0004	Sunbelt Rentals Inc.	1/1/2022	56	7,555.44
Bill	12/4/2021	584	Delta Cleaning IKODB Inc.	1/3/2022	54	510.3
Bill	12/4/2021	589	Delta Cleaning IKODB Inc.	1/3/2022	54	226.8
Bill	12/4/2021	592	Delta Cleaning IKODB Inc.	1/3/2022	54	170.1
Bill	12/5/2021	39126	Last Chance Trucking (1995) Ltd.	1/4/2022	53	7,938.00
Bill	12/6/2021	SerChg	High Performance Coatings	12/15/2021	52	7.63
Bill	12/6/2021		Bearcom Canada Corp.	12/6/2021	52	562.8
Bill	12/6/2021	059-413382	Gregg Distributors LP.	12/15/2021	52	265.74
Bill	12/6/2021	5492-21	Ingeveld & Associates Ltd	12/15/2021	52	18,144.00
Bill	12/6/2021	16255	AMA Trucking	1/5/2022	52	6,195.00
Bill	12/6/2021	2077181	DLA Piper (Canada) LLP	1/5/2022	52	441.25
Bill	12/6/2021	2077179	DLA Piper (Canada) LLP	1/5/2022	52	157.5
Bill	12/6/2021	LEDM2067634	Alsco Canada Corporation	1/5/2022	52	707.18
Bill	12/6/2021	848000	Koch Fuel Products Ltd.	1/5/2022	52	1,050.00

Bill	12/6/2021	RI-155960	Ketek Group Inc.	12/15/2021	52	19,353.74
Bill	12/7/2021	2112070003	Rocky Inn Express	1/6/2022	51	344.44
Bill	12/7/2021	2112070001	Rocky Inn Express	1/6/2022	51	602.77
Bill	12/7/2021	2112070002	Rocky Inn Express	1/6/2022	51	344.44
Bill	12/7/2021	5402621417	Canadian Linen & Uniform Service	1/6/2022	51	200.05
Bill	12/7/2021	5402621416	Canadian Linen & Uniform Service	1/6/2022	51	253.74
Bill	12/7/2021	848229	Koch Fuel Products Ltd.	1/6/2022	51	276.23
Credit	12/7/2021	219011-R1	Cam Clark Ford			-472.5
Bill	12/8/2021	16265	AMA Trucking	1/7/2022	50	5,250.00
Bill	12/8/2021	742000000000	Westlund	1/7/2022	50	7,035.00
Bill	12/8/2021	6271	Folvik's Mechanical Services Ltd.	1/7/2022	50	446.25
Bill	12/8/2021	176241	Peace Country Rentals Sales	1/7/2022	50	6,267.24
Bill	12/9/2021	159985	Service Plus Inns & Suites	1/8/2022	49	1,167.66
Bill	12/9/2021	716000000000	Westlund	1/8/2022	49	8,431.50
Bill	12/9/2021	57922345	Staples Business Advantage	1/8/2022	49	583.25
Bill	12/10/2021	9492	RoyAl Glass	1/9/2022	48	136.5
Bill	12/10/2021	2112100004	Rocky Inn Express	1/9/2022	48	688.88
Bill	12/11/2021	73925341-0004	Sunbelt Rentals Inc.	1/10/2022	47	3,468.01
Bill	12/12/2021	176870	Peace Country Rentals Sales	1/11/2022	46	2,656.15
Bill	12/12/2021	211212001	Rocky Inn Express	1/11/2022	46	86.11
Bill	12/12/2021	2112120002	Rocky Inn Express	1/11/2022	46	430.55
Bill	12/13/2021	INV1237111	Canadian Energy Battery Direct Inc.	1/12/2022	45	1,015.04
Bill	12/13/2021	INV1237114	Canadian Energy Battery Direct Inc.	1/12/2022	45	762.28
Bill	12/13/2021	INV1237107	Canadian Energy Battery Direct Inc.	1/12/2022	45	2,439.29
Bill	12/13/2021	LEDM2069619	AlSCO Canada Corporation	1/12/2022	45	614.47
Bill	12/13/2021	2112120003	Rocky Inn Express	1/12/2022	45	430.55
Bill	12/13/2021	2112120008	Rocky Inn Express	1/12/2022	45	430.55
Bill	12/13/2021	2112120007	Rocky Inn Express	1/12/2022	45	430.55
Bill	12/13/2021	2112120006	Rocky Inn Express	1/12/2022	45	86.11
Bill	12/13/2021	2112120005	Rocky Inn Express	1/12/2022	45	86.11
Bill	12/13/2021	2112120004	Rocky Inn Express	1/12/2022	45	86.11
Bill	12/13/2021	57945226	Staples Business Advantage	1/12/2022	45	314.97
Bill	12/13/2021	RI-155854	Ketek Group Inc.	1/15/2022	45	3,153.53
Bill	12/14/2021	296554	Brogan Safety Supplies	1/13/2022	44	614.25
Bill	12/14/2021	LEDM2071480	AlSCO Canada Corporation	1/13/2022	44	614.47
Bill	12/14/2021	390155	Last Chance Trucking (1995) Ltd.	1/13/2022	44	2,790.00
Bill	12/14/2021	849073	Koch Fuel Products Ltd.	1/13/2022	44	122.86
Bill	12/14/2021	5402625632	Canadian Linen & Uniform Service	1/13/2022	44	124.41
Bill	12/15/2021	119357	Planet Coffee Ltd.	1/14/2022	43	706.87
Bill	12/15/2021	57991376	Staples Business Advantage	1/14/2022	43	2.09
Bill	12/16/2021	63546	Brogan Safety Supplies	1/15/2022	42	2,252.25
Bill	12/16/2021	2112160001	Rocky Inn Express	1/15/2022	42	516.66
Bill	12/16/2021	24642970	Wurth Canada Limited	1/15/2022	42	4,321.21
Bill	12/16/2021	24643076	Wurth Canada Limited	1/15/2022	42	1,769.42
Bill	12/16/2021	8445	Walking Eagle Inn & Lodge	1/15/2022	42	244.16
Bill	12/16/2021	8564	Walking Eagle Inn & Lodge	1/15/2022	42	366.24
Bill	12/18/2021	177127	Peace Country Rentals Sales	1/17/2022	40	661.5
Bill	12/18/2021	17018	Jack McGeough	1/17/2022	40	987
Bill	12/20/2021	24648014	Wurth Canada Limited	1/19/2022	38	141.41
Bill	12/20/2021	2112200001	Rocky Inn Express	1/19/2022	38	258.33
Bill	12/20/2021	8410	Walking Eagle Inn & Lodge	1/19/2022	38	112.08
Bill	12/20/2021	58036410	Staples Business Advantage	1/19/2022	38	78.74
Bill	12/21/2021	5402630118	Canadian Linen & Uniform Service	1/20/2022	37	172.08
Bill	12/21/2021	5402630117	Canadian Linen & Uniform Service	1/20/2022	37	232.27
Bill	12/21/2021	176169	Peace Country Rentals Sales	1/20/2022	37	2,139.55
Bill	12/21/2021	8563	Walking Eagle Inn & Lodge	1/20/2022	37	366.24
Bill	12/21/2021	6309	Folvik's Mechanical Services Ltd.	1/20/2022	37	446.25
Bill	12/21/2021	6304	Folvik's Mechanical Services Ltd.	1/20/2022	37	498.75
Bill	12/21/2021	390121	Last Chance Trucking (1995) Ltd.	1/20/2022	37	367.5
Bill	12/22/2021	24651236	Wurth Canada Limited	1/21/2022	36	5,412.82
Bill	12/22/2021	176452A	Peace Country Rentals Sales	1/21/2022	36	1,411.20
Bill	12/22/2021	390119	Last Chance Trucking (1995) Ltd.	1/21/2022	36	1,680.00
Credit	12/22/2021	112-657526	UAP Inc. O/R NAPA Auto Parts			-2,208.72
Bill	12/23/2021	2112230001	Rocky Inn Express	1/22/2022	35	344.44
Bill	12/23/2021	2112230002	Rocky Inn Express	1/22/2022	35	344.44
Bill	12/23/2021	2112230003	Rocky Inn Express	1/22/2022	35	344.44
Bill	12/23/2021	2112230004	Rocky Inn Express	1/22/2022	35	344.44
Bill	12/23/2021	2112230008	Rocky Inn Express	1/22/2022	35	602.77
Bill	12/23/2021	2112230007	Rocky Inn Express	1/22/2022	35	172.22
Bill	12/23/2021	2112230009	Rocky Inn Express	1/22/2022	35	258.33
Bill	12/23/2021	21122300010	Rocky Inn Express	1/22/2022	35	344.44
Bill	12/23/2021	21122300011	Rocky Inn Express	1/22/2022	35	516.66
Bill	12/23/2021	21122300012	Rocky Inn Express	1/22/2022	35	344.44
Bill	12/23/2021	21122300013	Rocky Inn Express	1/22/2022	35	258.33
Bill	12/23/2021	21122300014	Rocky Inn Express	1/22/2022	35	516.66

Bill	12/23/2021	2112220001	Rocky Inn Express	1/22/2022	35	516.66
Bill	12/23/2021	2112220002	Rocky Inn Express	1/22/2022	35	516.66
Bill	12/23/2021	2112230005	Rocky Inn Express	1/22/2022	35	516.66
Bill	12/23/2021	2112230006	Rocky Inn Express	1/22/2022	35	516.66
Bill	12/23/2021	5402625633	Canadian Linen & Uniform Service	1/22/2022	35	293.44
Bill	12/23/2021	196	Strauss Contracting Services Ltd.	1/22/2022	35	1,596.00
Bill	12/23/2021	11935	LV Energy Services Ltd.	1/22/2022	35	1,039.50
Bill	12/23/2021	67955642	LINDE CANADA INC.	1/22/2022	35	1,071.68
Bill	12/23/2021	21122300015	Rocky Inn Express	1/22/2022	35	602.77
Bill	12/26/2021	11936	LV Energy Services Ltd.	1/25/2022	32	3,118.50
Bill	12/27/2021	11937	LV Energy Services Ltd.	1/26/2022	31	4,158.00
Bill	12/27/2021	11941	LV Energy Services Ltd.	1/26/2022	31	4,158.00
Total 31 - 60						1,387,735.45
61 - 90						
Bill	10/29/2021	545576	Red Deer Advocate Lock & Safe	11/28/2021	90	343.88
Bill	11/1/2021	Sept Exp	Bob Lloyd	12/1/2021	87	24,534.13
Bill	11/1/2021	57521276	Staples Business Advantage	12/1/2021	87	23.52
Bill	11/1/2021	Financial Chrges	Prairie Office Supplies	12/1/2021	87	5.67
Bill	11/1/2021	214191	Tamarack Motor Inn	12/1/2021	87	291.03
Bill	11/1/2021	214490	Tamarack Motor Inn	12/1/2021	87	679.07
Bill	11/1/2021	361427	Southside Dodge Chrysler Jeep	11/15/2021	87	1,520.40
Bill	11/1/2021	214554	A.E.S. Industrial Supplies Ltd.	11/15/2021	87	419.95
Bill	11/1/2021	4598321	Brandt Tractor Ltd.	12/1/2021	87	411.7
Bill	11/1/2021	57601886	Staples Business Advantage	12/1/2021	87	589.87
Bill	11/1/2021	57446810	Staples Business Advantage	12/1/2021	87	152.54
Bill	11/1/2021	5169033	Bearcom Canada Corp.	11/1/2021	87	9.95
Bill	11/1/2021	3738	Alpine NDT Services Inc	12/1/2021	87	565.95
Bill	11/1/2021	214491	Tamarack Motor Inn	12/1/2021	87	776.08
Bill	11/1/2021	214524	Tamarack Motor Inn	12/1/2021	87	291.03
Bill	11/1/2021	214531	Tamarack Motor Inn	12/1/2021	87	97.01
Bill	11/1/2021	214532	Tamarack Motor Inn	12/1/2021	87	97.01
Bill	11/1/2021	214488	Tamarack Motor Inn	12/1/2021	87	776.08
Bill	11/1/2021	214506	Tamarack Motor Inn	12/1/2021	87	679.07
Bill	11/1/2021	214492	Tamarack Motor Inn	12/1/2021	87	970.1
Bill	11/1/2021	000-794941	Northern Metalic Sales FSI	12/1/2021	87	1,495.29
Bill	11/1/2021	INV082234	Pandell Technology Corp	12/1/2021	87	7,586.25
Bill	11/1/2021	3777	North Fringe Ind. Tech. AB Inc.	12/1/2021	87	7,335.09
Bill	11/1/2021	767	Waste-Away Septic Service	11/1/2021	87	472.5
Bill	11/1/2021	74341	AT Safety Traning	12/1/2021	87	2,205.00
Bill	11/1/2021	75551	AT Safety Traning	12/1/2021	87	110.25
Bill	11/1/2021	73793141-0004	Sunbelt Rentals Inc.	12/1/2021	87	5,096.10
Bill	11/1/2021	526646	GTI Petroleum	12/1/2021	87	2,142.00
Bill	11/1/2021	215511	Cooper Roofing	12/1/2021	87	0.37
Bill	11/1/2021	31350	BCL Consulting Group Inc.	12/1/2021	87	330.75
Bill	11/1/2021	C60128	Apex Well Servicing (2010) Inc.	12/1/2021	87	8,300.25
Bill	11/1/2021	F71574	Apex Well Servicing (2010) Inc.	12/1/2021	87	18,771.38
Bill	11/1/2021	F70530	Apex Well Servicing (2010) Inc.	12/1/2021	87	9,683.63
Bill	11/1/2021	F70256	Apex Well Servicing (2010) Inc.	12/1/2021	87	18,771.38
Bill	11/1/2021	8296	RoyAl Glass	12/1/2021	87	240.45
Bill	11/1/2021	RD519227	Total Oilfield Rentals	12/1/2021	87	938.7
Bill	11/1/2021	RD519230	Total Oilfield Rentals	12/1/2021	87	1,559.25
Bill	11/1/2021	74114032-001	Sunbelt Rentals Inc.	12/1/2021	87	76.44
Bill	11/1/2021	138289	Performance Tire & Auto	11/1/2021	87	24.15
Bill	11/1/2021	Service Chg	Performance Tire & Auto	11/1/2021	87	3.57
Bill	11/1/2021	6420570	RSM Canada	12/1/2021	87	2,625.00
Bill	11/1/2021	6438239	RSM Canada	12/1/2021	87	2,226.00
Bill	11/1/2021	6438321	RSM Canada	12/1/2021	87	1,984.50
Credit	11/1/2021	2101060001 - CR	Northland Radiator Service Ltd.			-86.11
Bill	11/1/2021	155104	Red Deer Construction Association	12/1/2021	87	1,155.00
Bill	11/2/2021	781	Waste-Away Septic Service	11/2/2021	86	472.5
Bill	11/2/2021	769	Waste-Away Septic Service	11/2/2021	86	315
Bill	11/2/2021	775	Waste-Away Septic Service	11/2/2021	86	315
Bill	11/2/2021	774	Waste-Away Septic Service	11/2/2021	86	472.5
Bill	11/3/2021	57552052	Staples Business Advantage	12/3/2021	85	152.24
Bill	11/3/2021	6971	Print Wizards Inc.	12/3/2021	85	63
Bill	11/3/2021	57551678	Staples Business Advantage	12/3/2021	85	188.98
Bill	11/3/2021	57554171	Staples Business Advantage	12/3/2021	85	30.44
Bill	11/3/2021	12402	Fraction Energy Services Ltd.	12/3/2021	85	4,072.32
Bill	11/3/2021	544758	Red Deer Advocate Lock & Safe	12/3/2021	85	1,455.30
Bill	11/3/2021	200827	Northland Radiator Service Ltd.	12/3/2021	85	717.44
Bill	11/3/2021	200820	Northland Radiator Service Ltd.	12/3/2021	85	162.7
Bill	11/3/2021	124375	Choice Auto Electric Ltd.	11/15/2021	85	183.87
Bill	11/3/2021	57561020	Staples Business Advantage	12/3/2021	85	206.16
Bill	11/3/2021	Oct2021/Int	GTI Petroleum	12/3/2021	85	560.23
Bill	11/4/2021	IN784560	Digitex Canada Inc.	12/4/2021	84	120.26

Bill	11/5/2021	2111050004	Rocky Inn Express	12/5/2021	83	602.77
Bill	11/5/2021	2111050008	Rocky Inn Express	12/5/2021	83	602.77
Bill	11/5/2021	57653558	Staples Business Advantage	12/5/2021	83	209.98
Bill	11/5/2021	61705	FIL-TREK CORPORATION	12/5/2021	83	352.8
Bill	11/6/2021	2111060001	Rocky Inn Express	12/6/2021	82	86.11
Bill	11/6/2021	2111060002	Rocky Inn Express	12/6/2021	82	86.11
Bill	11/6/2021	2111060003	Rocky Inn Express	12/6/2021	82	86.11
Bill	11/6/2021	2111060004	Rocky Inn Express	12/6/2021	82	86.11
Bill	11/6/2021	2111060005	Rocky Inn Express	12/6/2021	82	430.55
Bill	11/6/2021	2111060006	Rocky Inn Express	12/6/2021	82	430.55
Bill	11/6/2021	2111060007	Rocky Inn Express	12/6/2021	82	602.77
Bill	11/6/2021	2111060008	Rocky Inn Express	12/6/2021	82	602.77
Bill	11/6/2021	2111060009	Rocky Inn Express	12/6/2021	82	86.11
Bill	11/6/2021	57577227	Staples Business Advantage	12/6/2021	82	648.89
Bill	11/9/2021	3698	A/T Tire and Performance	12/9/2021	79	2,718.39
Bill	11/9/2021	301664R	Peterbilt Red Deer	11/15/2021	79	45.51
Bill	11/9/2021	843365	Koch Fuel Products Ltd.	12/9/2021	79	444.39
Bill	11/9/2021	2111020001	Rocky Inn Express	12/9/2021	79	258.33
Bill	11/9/2021	305500	Continental Chain & Rigging	12/9/2021	79	1,016.54
Bill	11/9/2021	159747	Service Plus Inns & Suites	12/9/2021	79	460.32
Bill	11/9/2021	159750	Service Plus Inns & Suites	12/9/2021	79	460.32
Bill	11/9/2021	159742	Service Plus Inns & Suites	12/9/2021	79	460.32
Bill	11/9/2021	159744	Service Plus Inns & Suites	12/9/2021	79	460.32
Bill	11/9/2021	159748	Service Plus Inns & Suites	12/9/2021	79	460.32
Bill	11/9/2021	159749	Service Plus Inns & Suites	12/9/2021	79	460.32
Bill	11/10/2021	12405	Fraction Energy Services Ltd.	12/10/2021	78	5,044.20
Bill	11/10/2021	21-09598	Valiant Oilfield Hauling Ltd.	12/10/2021	78	1,102.50
Bill	11/10/2021	SI232338	Waterblast Manufacturing LP	12/10/2021	78	848.59
Bill	11/11/2021	5293814	Bearcom Canada Corp.	11/11/2021	77	210
Bill	11/11/2021	2111260001	Rocky Inn Express	12/11/2021	77	861.1
Bill	11/11/2021	159905	Service Plus Inns & Suites	12/11/2021	77	959.85
Bill	11/12/2021	176064	Peace Country Rentals Sales	12/12/2021	76	677.6
Bill	11/12/2021	118497	Planet Coffee Ltd.	12/12/2021	76	183.31
Bill	11/14/2021	214777	Tamarack Motor Inn	12/14/2021	74	843.66
Bill	11/15/2021	2111160006	Rocky Inn Express	12/15/2021	73	539.55
Bill	11/15/2021	2111160007	Rocky Inn Express	12/15/2021	73	430.55
Bill	11/15/2021	57675798	Staples Business Advantage	12/15/2021	73	47.62
Bill	11/15/2021	2111110001	Rocky Inn Express	12/15/2021	73	861.1
Bill	11/15/2021	6291	Central Pest Control Ltd.	12/15/2021	73	99.75
Bill	11/15/2021	57670164	Staples Business Advantage	12/15/2021	73	73.49
Bill	11/16/2021	214489	Tamarack Motor Inn	12/16/2021	72	776.08
Bill	11/16/2021	214189	Tamarack Motor Inn	12/16/2021	72	291.03
Bill	11/16/2021	545141	Red Deer Lock & Safe	12/16/2021	72	160.65
Bill	11/16/2021	844130	Koch Fuel Products Ltd.	12/16/2021	72	538.8
Bill	11/16/2021	6166	Folvik's Mechanical Services Ltd.	12/16/2021	72	6,008.38
Bill	11/16/2021	390077	Last Chance Trucking (1995) Ltd.	12/16/2021	72	14,180.91
Bill	11/16/2021	2111250005	Rocky Inn Express	12/16/2021	72	344.44
Bill	11/17/2021	57689129	Staples Business Advantage	12/17/2021	71	47.06
Bill	11/17/2021	57669713	Staples Business Advantage	12/17/2021	71	250.18
Bill	11/17/2021	57669740	Staples Business Advantage	12/17/2021	71	52.9
Bill	11/17/2021	INV788528	Digitex Canada Inc.	12/17/2021	71	2,054.98
Bill	11/18/2021	16107	AMA Trucking	12/18/2021	70	12,390.00
Bill	11/18/2021	004-277105	Northern Metallic Sales FSI	12/18/2021	70	190.44
Bill	11/18/2021	9394	RoyAl Glass	12/18/2021	70	31.5
Bill	11/18/2021	3815	North Fringe Ind. Tech. AB Inc.	12/18/2021	70	735.21
Bill	11/18/2021	446-660193	Microtel Inn & Suites	12/18/2021	70	152.8
Bill	11/19/2021	302370R	Peterbilt Red Deer	12/15/2021	69	116.79
Bill	11/19/2021	4502183	Brandt Tractor Ltd.	12/19/2021	69	350
Bill	11/21/2021	159902	Service Plus Inns & Suites	12/21/2021	67	639.9
Bill	11/21/2021	159904	Service Plus Inns & Suites	12/21/2021	67	533.25
Bill	11/21/2021	159900	Service Plus Inns & Suites	12/21/2021	67	639.9
Bill	11/21/2021	159903	Service Plus Inns & Suites	12/21/2021	67	746.55
Bill	11/21/2021	159901	Service Plus Inns & Suites	12/21/2021	67	746.55
Bill	11/21/2021	2111210001	Rocky Inn Express	12/21/2021	67	602.77
Bill	11/21/2021	2111190004	Rocky Inn Express	12/21/2021	67	688.88
Bill	11/21/2021	2111210002	Rocky Inn Express	12/21/2021	67	602.77
Bill	11/21/2021	57736561	Staples Business Advantage	12/21/2021	67	786.18
Bill	11/21/2021	57738327	Staples Business Advantage	12/21/2021	67	60.17
Bill	11/22/2021	LEDM2063841	AlSCO Canada Corporation	12/22/2021	66	664.25
Bill	11/22/2021	RD519231	Total Oilfield Rentals	12/22/2021	66	2,291.00
Bill	11/22/2021	000-796090	Northern Metallic Sales FSI	12/22/2021	66	373.98
Bill	11/22/2021	306288	Continental Chain & Rigging	12/22/2021	66	883.22
Bill	11/23/2021	24785	Zemp Law Group	12/23/2021	65	247.59
Bill	11/23/2021	5402613017	Canadian Linen & Uniform Service	12/23/2021	65	172.08
Bill	11/23/2021	2402613016	Canadian Linen & Uniform Service	12/23/2021	65	232.27

Bill	11/23/2021	2111240001	Rocky Inn Express	12/23/2021	65	452.08
Bill	11/24/2021	4212354587	Encon Group Inc./Victor Canada	11/24/2021	64	26,369.76
Bill	11/24/2021		PitneyWorks	12/15/2021	64	288.24
Bill	11/24/2021	57766269	Staples Business Advantage	12/24/2021	64	464.4
Bill	11/24/2021	57771832	Staples Business Advantage	12/24/2021	64	52.49
Bill	11/24/2021	57779459	Staples Business Advantage	12/24/2021	64	95.24
Bill	11/24/2021	306269	Continental Chain & Rigging	12/24/2021	64	1,236.06
Bill	11/24/2021	2111250002	Rocky Inn Express	12/24/2021	64	774.99
Bill	11/24/2021	2111250001	Rocky Inn Express	12/24/2021	64	688.88
Bill	11/24/2021	000-796154	Northern Metalic Sales FSI	12/24/2021	64	135.12
Bill	11/25/2021	159986	Service Plus Inns & Suites	12/25/2021	63	931.88
Bill	11/25/2021	2111250003	Rocky Inn Express	12/25/2021	63	774.99
Bill	11/25/2021	2111250004	Rocky Inn Express	12/25/2021	63	602.77
Bill	11/25/2021	2111250006	Rocky Inn Express	12/25/2021	63	688.88
Bill	11/25/2021	9411	RoyAl Glass	12/25/2021	63	561.75
Bill	11/26/2021	361109	Southside Dodge Chrysler Jeep	12/15/2021	62	2,028.56
Bill	11/26/2021	2111260004	Rocky Inn Express	12/26/2021	62	861.1
Bill	11/26/2021	2111260003	Rocky Inn Express	12/26/2021	62	774.99
Bill	11/26/2021	57790719	Staples Business Advantage	12/26/2021	62	53.54
Bill	11/26/2021	57786792	Staples Business Advantage	12/26/2021	62	121.7
Bill	11/26/2021	57793918	Staples Business Advantage	12/26/2021	62	43.22
Bill	11/26/2021	SI232856	Waterblast Manufacturing LP	12/26/2021	62	189
Bill	11/27/2021	2073567	DLA Piper (Canada) LLP	12/27/2021	61	354.38
Bill	11/27/2021	2073568	DLA Piper (Canada) LLP	12/27/2021	61	736.85
Bill	11/27/2021	2073571	DLA Piper (Canada) LLP	12/27/2021	61	141.75
Total 61 - 90						249,717.60
> 90						
General Jo	10/31/2001	Sept '11	Minister of Finance			2,096.24
General Jo	11/30/2001	Sept '12	Minister of Finance			-708.47
General Jo	12/31/2001	Sept '13	Minister of Finance			-400.79
General Jo	1/31/2002	Sept '14	Minister of Finance			171.02
General Jo	2/28/2002	Sept '15	Minister of Finance			-693.6
General Jo	3/31/2002	Sept '16	Minister of Finance			5,050.10
General Jo	4/30/2002	Sept '17	Minister of Finance			-5,514.50
General Jo	6/30/2002	Sept '19	Minister of Finance			450
General Jo	7/31/2002	Sept '20	Minister of Finance			-450
General Jo	8/31/2002	Sept '21	Minister of Finance			125
General Jo	9/30/2002	Sept '22	Minister of Finance			-125
Item Recei	9/8/2006		Commercial Solutions Inc			48.53
Item Recei	9/21/2006	packing list 1890	Frontier Power Products			19.08
Credit	3/31/2007	126951	Frontier Power Products			-19.08
Item Recei	4/10/2007		Titan Supply			18.41
General Jo	9/30/2009	JE-34	Commercial Solutions Inc			-48.53
General Jo	9/30/2009	JE-42	Titan Supply			-18.41
Bill	11/1/2019		Cody Snyder	12/1/2019	818	268.94
Bill Pmt -Cl	11/15/2019	Debit	Cody Snyder			-268.94
Bill	2/26/2020		602582 Alberta Ltd.	3/27/2020	701	6,900.00
Bill	2/26/2020		602582 Alberta Ltd.	3/27/2020	701	525
Bill	12/31/2020	1000	Longhorn Industrial & Safety Supplies	1/30/2021	392	2,511.59
Bill	1/31/2021	1000	Kencor Heavy Haul Ltd.	3/2/2021	361	18,800.00
Bill	1/31/2021	1000	Hellbound Services Corp.	3/2/2021	361	1,300.00
Bill	4/29/2021	CA18C600004291	Ernst & Young Orenda Corporate	5/29/2021	273	15,750.00
Bill	7/23/2021	6310451	RSM Canada	8/22/2021	188	315
Bill	7/26/2021	6400438	RSM Canada	8/25/2021	185	5,000.00
Bill	7/31/2021	1000	Calecorp International Ltd.	8/30/2021	180	151,020.32
Bill	7/31/2021	1000	Sunbelt Rentals Inc.	8/30/2021	180	100,000.00
Bill	8/1/2021	S-INV334871	Southern Irrigation LP	8/31/2021	179	2,257.50
Bill	8/1/2021	G00362042	Layfield Canada Ltd.	8/31/2021	179	6,982.50
Bill	8/26/2021	5247997	Bearcom Canada Corp.	8/26/2021	154	210
Bill	8/31/2021	31245	BCL Consulting Group Inc.	9/30/2021	149	897.75
Bill	8/31/2021	1000	Strauss Contracting Services Ltd.	9/30/2021	149	66,633.00
Bill	8/31/2021	1000	Hodgson Contracting Ltd.	9/30/2021	149	109,368.00
Bill	8/31/2021	1000	Calecorp International Ltd.	9/30/2021	149	100,000.00
Bill	8/31/2021	1000	Hodgson Contracting Ltd.	9/30/2021	149	100,000.00
Bill	9/2/2021	G 00367205	Layfield Canada Ltd.	10/2/2021	147	1,186.50
Bill	9/8/2021	SPI296394	Leavitt Machinery Canada Inc.	10/8/2021	141	273
Bill	9/20/2021	5469-21	Ingeveld & Associates Ltd	10/15/2021	129	9,072.00
Bill	9/20/2021	6438251	RSM Canada	10/20/2021	129	6,000.00
Bill	9/22/2021	1-1636798	Bumper to Bumper	10/22/2021	127	92.48
Bill	9/24/2021	5262111	Bearcom Canada Corp.	9/24/2021	125	210
Bill	9/26/2021	61218	FIL-TREK CORPORATION	10/26/2021	123	1,575.00
Bill	9/29/2021	088809-00	Prairie Office Supplies	10/29/2021	120	283.49
Bill	9/29/2021	57229314	Staples Business Advantage	10/29/2021	120	578.84
Bill	9/29/2021	31297	BCL Consulting Group Inc.	10/29/2021	120	866.25
Bill	9/29/2021	42852	Hellbound Services Corp.	10/29/2021	120	510.3

Bill	9/30/2021	390033	Last Chance Trucking (1995) Ltd.	10/30/2021	119	6,307.95
Bill	10/1/2021	57241789	Staples Business Advantage	10/31/2021	118	47.62
Bill	10/1/2021	57250110	Staples Business Advantage	10/31/2021	118	104.99
Bill	10/1/2021	6288	Bramall Oilfield Hauling Ltd.	10/31/2021	118	1,512.00
Bill	10/1/2021	5210930	Bearcom Canada Corp.	10/1/2021	118	1,227.57
Bill	10/1/2021	202003	Rainy Creek Power Sports	10/31/2021	118	176.86
Bill	10/2/2021	664004	Squeeky Clean	10/15/2021	117	281
Credit	10/2/2021	663953	Squeeky Clean			-18.5
Bill	10/4/2021	48816	JCI Filtration & Separation	11/3/2021	115	2,730.00
Bill	10/4/2021	390047	Last Chance Trucking (1995) Ltd.	11/3/2021	115	4,016.25
Bill	10/4/2021	IN777079	Digitex Canada Inc.	11/3/2021	115	114.82
Bill	10/5/2021	390048	Last Chance Trucking (1995) Ltd.	11/4/2021	114	3,927.00
Bill	10/6/2021	3734	North Fringe Ind. Tech. AB Inc.	11/5/2021	113	30,278.22
Credit	10/6/2021	CM300006R	Peterbilt Red Deer			-158.88
Bill	10/6/2021	300006R	Peterbilt Red Deer	10/15/2021	113	158.88
Bill	10/6/2021	202214	Rainy Creek Power Sports	11/5/2021	113	528.33
Bill	10/7/2021	57301172	Staples Business Advantage	11/6/2021	112	615.58
Bill	10/7/2021	73986053-0001	Sunbelt Rentals Inc.	11/6/2021	112	7,361.71
Bill	10/12/2021	1896	Drain Doctor	11/11/2021	107	716.63
Bill	10/12/2021	57334614	Staples Business Advantage	11/11/2021	107	313.95
Bill	10/13/2021	57347420	Staples Business Advantage	11/12/2021	106	13.64
Bill	10/15/2021	6228	Central Pest Control Ltd.	11/14/2021	104	99.75
Bill	10/16/2021	73925341-0002	Sunbelt Rentals Inc.	11/15/2021	103	3,468.01
Bill	10/16/2021	059-400846	Gregg Distributors LP.	11/15/2021	103	121.51
Bill	10/19/2021	1659	Hammertech Equipment	11/18/2021	100	7,293.59
Bill	10/19/2021	57460046	Staples Business Advantage	11/18/2021	100	375.54
Bill	10/19/2021	214356	A.E.S. Industrial Supplies Ltd.	11/15/2021	100	102.21
Bill	10/20/2021	059-401202	Gregg Distributors LP.	11/15/2021	99	422.27
Bill	10/20/2021	059-401925	Gregg Distributors LP.	11/15/2021	99	476.9
Bill	10/21/2021	5475-21	Ingeveld & Associates Ltd	11/15/2021	98	6,804.00
Bill	10/25/2021	9275	RoyAl Glass	11/24/2021	94	1,310.40
Bill	10/25/2021	059-402954	Gregg Distributors LP.	11/15/2021	94	40.31
Bill	10/26/2021	5278430	Bearcom Canada Corp.	10/26/2021	93	210
Bill	10/26/2021	57469541	Staples Business Advantage	11/25/2021	93	44.89
Bill	10/27/2021	57485936	Staples Business Advantage	11/26/2021	92	231.41
Bill	10/28/2021	INV783046	Digitex Canada Inc.	11/27/2021	91	1,888.22

Total > 90

TOTAL

792,263.15
2,767,655.25

	Type	Date	Num	Name	Due Date	Aging	Open Balance
Current							
Total Current							
30-Jan							
	Bill	12/31/2021	1893462	City of Cheyenne	1/10/2022	27	139
	Bill	12/31/2021	226517CL	Cenex	1/25/2022	27	4,830
	Bill	12/31/2021	33899407	Norco Inc.	1/1/2022	27	28
	Bill	1/6/2022	3502065	Armstrong Sanitation	2/1/2022	21	231
	Bill	1/7/2022	255000000000	Aramark	1/17/2022	20	172
	Bill	1/18/2022	255000000000	Aramark	1/28/2022	9	172
	Bill	1/21/2022		Danny Hudson	1/31/2022	6	3,440
	Bill	1/24/2022		Troy Sutton	2/3/2022	3	950
	Bill	1/24/2022		Stephen Moffat	2/3/2022	3	1,400
	Bill	1/24/2022		Christian Bagley	2/3/2022	3	975
	Bill	1/25/2022	255000000000	Aramark	2/4/2022	2	93
Total 1 - 30							12,429
31 - 60							
	Bill	11/30/2021	33662925	Norco Inc.	12/1/2021	58	27
	Bill	11/30/2021	B21003	R&R Services Inc.	12/10/2021	58	341
	Bill	11/30/2021	B21005	R&R Services Inc.	12/10/2021	58	1,297
	Bill	11/30/2021	B21009	R&R Services Inc.	12/10/2021	58	5,775
	Bill	11/30/2021	B21010	R&R Services Inc.	12/10/2021	58	625
	Bill	11/30/2021	1000	R&R Services Inc.	12/10/2021	58	215,808
	Bill	11/30/2021	1000	Holiday Companies	12/1/2021	58	55,759
	Bill	11/30/2021	1000	Elwood Staffing Services, Inc.	12/10/2021	58	190,686
	Bill	11/30/2021	1000	Southern Boys Trucking	12/10/2021	58	40,196
	Bill	12/1/2021	July - Oct	Aramark	12/11/2021	57	690
	Bill	12/1/2021	1086-0	Northwest Rural Water District	12/11/2021	57	573
	Bill	12/15/2021	255000000000	Aramark	12/25/2021	43	93
	Bill	12/22/2021	255000000000	Aramark	1/1/2022	36	172
Total 31 - 60							512,041
61 - 90							
	Bill	10/29/2021	1875814	City of Cheyenne	11/8/2021	90	139
	Bill	10/31/2021	33423380	Norco Inc.	11/1/2021	88	28
	Bill	10/31/2021	1086-0	Northwest Rural Water District	11/10/2021	88	265
	Bill	11/14/2021	1749522	HireQuest Direct	11/24/2021	74	476
Total 61 - 90							908
> 90							
	Bill	12/31/2017	12.2017 MC/	Barricade Environmental Inc.	1/1/2018	1488	19,276
	Bill	1/1/2018	Jan.2018 Le	Barricade Environmental Inc.	1/31/2018	1487	4,973
	Bill	1/31/2018	1.2018 MC/E	Barricade Environmental Inc.	2/1/2018	1457	29,334
	Bill	2/1/2018	Feb.2018 Le	Barricade Environmental Inc.	3/3/2018	1456	4,973
	Bill	2/28/2018	2.2018 MC/E	Barricade Environmental Inc.	4/29/2018	1429	26,097
	Bill	3/1/2018	Mar.2018 Le	Barricade Environmental Inc.	3/31/2018	1428	4,973
	Bill	3/31/2018	3.2018 MC	Barricade Environmental Inc.	4/1/2018	1398	28,614
	Bill	4/1/2018	Apr.2018 Le	Barricade Environmental Inc.	5/1/2018	1397	2,636
	Bill	4/30/2018	4.2018 MC	Barricade Environmental Inc.	6/29/2018	1368	9,213
	Bill	5/31/2018	5.2018 MC	Barricade Environmental Inc.	7/30/2018	1337	6,207
	Bill	6/30/2018	6.2018 MC	Barricade Environmental Inc.	8/29/2018	1307	187
	Bill	7/1/2018	7.2018 MC	Barricade Environmental Inc.	8/30/2018	1306	172
	Bill	10/1/2018	10.18 MC	Barricade Environmental Inc.	11/30/2018	1214	84
	Credit	1/1/2019		Barricade Environmental Inc.			(136,740)
	Bill	3/22/2019	2939	Badlands Truck & Trailer LLC	4/1/2019	1042	304
	Bill	4/9/2019	3004	Badlands Truck & Trailer LLC	4/19/2019	1024	203
	Bill	7/5/2019	4-22210	Fat Boys Tire & Auto	7/15/2019	937	20
	Bill	7/26/2019		A-One Rental	8/5/2019	916	753
	Bill	9/4/2019	WT65598	GSS Construction & Oilfield Supply	9/14/2019	876	2,455
	Bill	9/6/2019	48101	Tyrrell Auto Center	9/16/2019	874	573
	Bill	9/23/2019		Mountrail-Williams Electric Cooperativ	10/3/2019	857	1,073
	Bill	11/25/2019	10074	Port A Pots by TDS, Inc.	12/5/2019	794	1,606
	Bill	12/1/2019	103438	Arctic Energy Services, LLC	12/11/2019	788	7,894
	Bill	1/24/2020	3023	J & CD Consulting, LLC	2/3/2020	734	470
	Bill	1/28/2020	7767	Precision Automotive LLC	2/7/2020	730	3,103
	Bill	2/7/2020	3025	J & CD Consulting, LLC	2/17/2020	720	213
	Bill	3/1/2020	55750	Simpson Electric Co.	3/11/2020	697	173
	Bill	3/29/2020	I029524	Alpine Auto Glass	4/1/2020	669	35
	Bill	3/29/2020	I029523	Alpine Auto Glass	4/1/2020	669	363
	Bill	6/2/2020	12965	Miller Fabrication LLC	6/12/2020	604	1,925
	Bill	7/1/2020	W23002742-2	Power Equipment Company	7/11/2020	575	2,746
	Bill	10/1/2020	240261	Dan's Tire Service	10/1/2020	483	832
	Bill	10/1/2020	241534	Dan's Tire Service	10/1/2020	483	140
	Bill	10/1/2020	241245	Dan's Tire Service	10/1/2020	483	22
	Bill	10/1/2020	241234	Dan's Tire Service	10/1/2020	483	6

Bill	12/31/2020	S520012878	Ascendum Machinery Inc	1/1/2021	392	1,264
Bill	1/1/2021	1381866	Lewis Roca Rothgerber Christie LLP	1/11/2021	391	2,760
Bill	1/6/2021	1385377	Lewis Roca Rothgerber Christie LLP	1/16/2021	386	973
Bill	2/28/2021	7643276	American Welding & Gas Inc.	3/10/2021	333	127
Bill	3/1/2021	I006892	Blue Flame Propane	3/11/2021	332	389
Bill	3/30/2021	7709320	American Welding & Gas Inc.	4/9/2021	303	139
Bill	6/30/2021	7892330	American Welding & Gas Inc.	7/10/2021	211	140
Bill	7/1/2021	3393011	Armstrong Sanitation	7/11/2021	210	285
Bill	7/22/2021	1417	Spectrum Business	8/1/2021	189	298
Bill	7/31/2021	7951011	American Welding & Gas Inc.	8/10/2021	180	144
Bill	8/1/2021	558651000000	LEGALINC CORPORATE SERVICES	8/11/2021	179	79
Bill	8/1/2021	3415530	Armstrong Sanitation	8/1/2021	179	434
Bill	8/1/2021	7831092	American Welding & Gas Inc.	8/11/2021	179	144
Bill	8/12/2021	8313300000000000	Spectrum Business	8/26/2021	168	320
Bill	8/31/2021	8011034	American Welding & Gas Inc.	9/10/2021	149	154
Bill	9/1/2021	3436426	Armstrong Sanitation	9/1/2021	148	656
Bill	10/1/2021	B21001	R&R Services Inc.	10/11/2021	118	5,583
Bill	10/1/2021	B21002	R&R Services Inc.	10/11/2021	118	10,840
Bill	10/1/2021	B21004	R&R Services Inc.	10/11/2021	118	341
Bill	10/1/2021	B21006	R&R Services Inc.	10/11/2021	118	257
Bill	10/5/2021	B21007	R&R Services Inc.	10/15/2021	114	47,596
Bill	10/9/2021	2814	Fortress Development Solution LLC	10/19/2021	110	4,895
Bill	10/12/2021	8313300000000000	Spectrum Business	10/22/2021	107	383
Bill	10/22/2021	B21008	R&R Services Inc.	11/1/2021	97	341

Total > 90

TOTAL

103,451

628830

Appendix R

Payments made to 555 MB and Trillium

12:41 PM
2022-01-31

Big Bear Energy Services
All Payments Issued for 5556300 Manitoba Ltd
January 2020 through January 2022

Type	Num	Date	Amount
Jan '20 - Jan 22			
Bill Pmt -Cheque	16105	2022-01-14	10,500.00
Bill Pmt -Cheque	16087	2021-12-29	10,500.00
Bill Pmt -Cheque	Debit	2021-12-09	10,500.00
Cheque	18922	2020-05-25	100,000.00
Bill Pmt -Cheque	Debit	2020-04-30	5,250.00
Bill Pmt -Cheque	Debit	2020-04-15	5,250.00
Bill Pmt -Cheque	Debit	2020-03-30	5,250.00
Bill Pmt -Cheque	Debit	2020-03-13	5,250.00
Bill Pmt -Cheque	Debit	2020-02-28	5,250.00
Bill Pmt -Cheque	Debit	2020-02-14	5,250.00
Bill Pmt -Cheque	Debit	2020-01-31	5,250.00
Bill Pmt -Cheque	Debit	2020-01-15	5,250.00
Jan '20 - Jan 22			173,500.00

12:22 PM
2022-01-31

Big Bear Energy Services
All Payments Issued for Trillium Consulting Inc.
January 2020 through January 2022

Type	Num	Date	Amount
Jan '20 - Jan 22			
Bill Pmt -Cheque	16106	2022-01-14	10,500.00
Bill Pmt -Cheque	Debit	2021-12-29	10,500.00
Bill Pmt -Cheque	Debit	2021-11-29	10,500.00
Cheque	18923	2020-05-25	100,000.00
Bill Pmt -Cheque	Debit	2020-04-30	5,250.00
Bill Pmt -Cheque	Debit	2020-04-15	5,250.00
Bill Pmt -Cheque	Debit	2020-03-30	5,250.00
Bill Pmt -Cheque	Debit	2020-03-13	5,250.00
Bill Pmt -Cheque	Debit	2020-02-28	5,250.00
Bill Pmt -Cheque	Debit	2020-02-14	5,250.00
Bill Pmt -Cheque	Debit	2020-01-31	5,250.00
Bill Pmt -Cheque	Debit	2020-01-15	5,250.00
Jan '20 - Jan 22			173,500.00

Appendix S

Big Bear and Barricade Tax Statements



Summerside PE C1N 6A2

0000995

Notice details

Business number	86725 9418 RT0001
Period covered	Nov 1, 2021 - Nov 30, 2021
Date issued	Jan 6, 2022

BIG BEAR ENERGY RENTALS LTD
3 INDUSTRIAL DR
SYLVAN LAKE AB T4S 1P4

Notice of assessment for goods and services tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).

The amount you need to pay is **\$689,919.28**.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

Previous payments may not appear if they have not been processed. If you have already paid the balance owing, please ignore this request.

Total balance: \$689,919.28

Sign up for MyBA

MyBA lets you:

- Submit elections online
- View filed returns; and
- View account history.

Go to:
canada.ca/my-cra-business-account

BIG BEAR ENERGY RENTALS LTD

Notice details

Business number	86725 9418 RT0001
Period covered	Nov 1, 2021 - Nov 30, 2021
Date issued	Jan 6, 2022

GST/HST assessment**Results**

This notice explains the results of our assessment of the GST/HST return(s) received on **December 31, 2021**, for the period shown above.

Description	\$ Amount	CR
Result of this assessment	59,718.03	
Previous balance	630,201.25	
Total balance	689,919.28	

To view your up-to-date account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

We may take legal action to collect debts that you do not pay voluntarily.

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

BIG BEAR ENERGY RENTALS LTD

Notice details

Business number	86725 9418 RT0001
Period covered	Nov 1, 2021 - Nov 30, 2021
Date issued	Jan 6, 2022

Summary**Reporting Period:** Nov 1, 2021 - Nov 30, 2021**Reference Number:** 21365001032370703**Sales and other revenue**

Line	Description	\$ Amount	CR
101	Sales and other revenue	1,745,175.00	

Balance calculation

Line	Description	\$ Amount	CR
105	Total GST/HST and adjustments	88,518.71	
108	Total ITCs and adjustments	28,849.74	CR
109	Net tax assessed	59,668.97	
	Arrears interest	49.06	
	Result of assessment	59,718.03	

Explanation of changes and other important informationWe processed your GST/HST return for the period ending **November 30, 2021**.

We charged arrears interest because you did not pay the amount owing by the due date.

More information

If you need more information, go to **canada.ca/taxes**.

To see your latest account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

For information regarding options for adjusting your return, go to **canada.ca/taxes-business-online** and select "GST/HST return and/or rebate" under "Change", or see Guide RC4022, General Information for GST/HST Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to **canada.ca/cra-complaints-disputes** and select the topic "Goods and services tax/harmonized sales tax (GST/HST)" for your objection options. You have 90 days from the date of this notice to register your dispute.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get all amounts deposited into one account or to have refunds and rebates from different programs deposited into different accounts. For more information, go to **canada.ca/cra-direct-deposit**.

Get your mail online

You can choose to receive your mail online. When you register for this new service, we will no longer print and mail most correspondence to you. Instead, we will notify you by email when you have mail to view in your secure online account. For more information, go to **canada.ca/my-cra-business-account**.



Summerside PE C1N 6A2

0006019

Notice details

Business number 86725 9418 RC0001

Date issued Sep 23, 2021

BIG BEAR ENERGY RENTALS LTD
3 INDUSTRIAL DR
SYLVAN LAKE AB T4S 1P4

Corporation income tax assessment

These notice(s) explain the results of our assessment of your T2 Corporation Income Tax Return(s). We assessed your T2 Corporation Income Tax Return(s) and calculated your balance.

The amount you need to pay is **\$186,863.47**.

To avoid additional interest charges, please pay by **October 13, 2021**.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

Previous payments may not appear if they have not been processed. If you have already paid the balance owing, please ignore this request.

Total balance: **\$186,863.47**

Pay by: **October 13, 2021**

Go paperless!

Get your mail online through My Business Account.

1. Log in at **canada.ca/my-cra-business-account**
2. Select "Notification preferences"



Summerside PE C1N 6A2

BIG BEAR ENERGY RENTALS LTD
3 INDUSTRIAL DR
SYLVAN LAKE AB T4S 1P4

Notice details

Business number	86725 9418 RC0001
Tax year-end	Mar 31, 2021
Date issued	Sep 23, 2021

Corporation notice of assessment

Results

This notice explains the result of our assessment of your T2 Corporation Income Tax Return. It also explains any changes we may have made. For more information, please see the summary section of this notice.

Description	\$ Amount	CR
Result of this Assessment	186,863.47	
Previous balance	0.00	
Total balance	186,863.47	

If you pay the full amount by **October 13, 2021**, we will not charge more interest. If a credit becomes available on the same or a related business account, we will apply that credit to any amount you owe.

Need to make a payment? Pre-authorized debit is now available for businesses. You can set up a pre-authorized debit agreement using the CRA's My Business Account service. For more information on payment options, go to canada.ca/payments.

For more information, please see the summary and explanation of changes and other important information sections of this notice.

Thank you,

Bob Hamilton
Commissioner of Revenue

BIG BEAR ENERGY RENTALS LTD

Notice details

Business number	86725 9418 RC0001
Tax year-end	Mar 31, 2021
Date issued	Sep 23, 2021

Summary

Description	\$ Reported	CR	\$ Assessed	CR
Federal tax				
Part I	183,943.00		183,943.00	
Part I.3	0.00		0.00	
Total federal tax			183,943.00	
Net balance			183,943.00	
Interest				
Arrears interest			2,920.47	
Result of this assessment			186,863.47	
Total balance for this tax year-end			186,863.47	

Explanation of changes and other important information

We charged arrears interest because you did not pay the amount owing by the due date.

We identified your corporation as a large corporation under subsection 225.1(8) of the Income Tax Act.

According to subsection 225.1(7), if a large corporation is assessed an amount under the Act, we can take action to collect half of this amount before the end of the 90-day period the corporation has to make an objection or appeal. After this period is over, we can take action to collect the unpaid amount, except for half of the amount the corporation objected to or appealed.

Our records show that you have not paid half of the total amount of taxes, penalties, and interest assessed. Please pay this amount immediately. If you are unable to do so, please contact the collections section of the tax services office serving your corporation within 20 days of the date we sent your notice of assessment or notice of reassessment.

If you have already paid the amount required, please accept our thanks. However, if you made the payment more than 15 days ago, please contact us.

We attached a statement explaining how we calculated interest.

More information

If you need more information, go to **canada.ca/en/services/taxes**.

To see your latest account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

If you have new or additional information and want to change your return, go to **canada.ca/t2-return** and select the topic "After you file your corporation income tax return." For faster service, submit your request electronically.

If you disagree with this assessment, go to **canada.ca/t2-return** and select the topic "After you file your corporation income tax return," and then "Resolving disputes." You have 90 days from the date of this notice to register your dispute.

To protect the security of your information if your mail is returned to us undelivered, we may stop sending mail to you until we receive a new address. However, you can view your mail at **canada.ca/my-cra-business-account**.

Did you know you can go paperless and get your mail from us online? If you register for this service, we will email you when you have mail in your secure online account. We would no longer print and send mail to you. For more information about our online services, go to **[My Business Account](#)**.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

My Business Account

Use **My Business Account** to see and manage your tax information online. Check your return balances, manage direct deposit and addresses, submit an enquiry, set up online mail, and more. To register for **My Business Account**, go to **canada.ca/my-cra-business-account**.

Statement details

BIG BEAR ENERGY RENTALS LTD
3 INDUSTRIAL DR
SYLVAN LAKE AB T4S 1P4

Account number	86725 9418 RP0001
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Date issued	Jan 5, 2022
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Account summary

This statement shows transactions posted to your account since your last statement. To view all transactions related to your account, go to **canada.ca/my-cra-business-account**.

The **Remittance account balances** section below includes paid and unpaid amounts for 2021. For more information on withholding requirements and calculating your deduction and remittance amounts, go to **canada.ca/payroll**.

The **Arrears account balances** section below includes your accumulated balance owing as of the statement date.

Remittance account balances

Date posted	Description	Date received	\$ Amount	CR/DR
	Previous balance		1,969,698.62	CR
Dec 31, 2021	Payment Dec 2021	Dec 24, 2021	<u>89,617.27</u>	CR
	Current balance		2,059,315.89	CR

Arrears account balances

Date posted	Description	Date received	\$ Amount	CR/DR
	Previous arrears balance		117.87	DR
Jan 05, 2022	Interest charged 2019		<u>0.44</u>	DR
	Current arrears balance		118.31	DR

Statement details

BIG BEAR ENERGY RENTALS LTD
3 INDUSTRIAL DR
SYLVAN LAKE AB T4S 1P4

Account number	86725 9418 RP0001
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Date issued	Jan 5, 2022
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Explanation of changes and other important information

Are you eligible to take advantage of the temporary wage subsidy? To help Canadians with the economic impact of the COVID-19 pandemic, the Canada Revenue Agency allows employers to reduce their remittances in 2020. For more information about the timeframes, reduction calculation and eligibility criteria, go to **canada.ca/temporary-wage-subsidy**.

Did you know you can submit payroll documents online? The "Submit documents" service lets you or your representative securely send documents electronically to the CRA. You can access this service directly through My Business Account or Represent a Client. If you have not already registered for My Business Account or Represent a Client, go to **canada.ca/taxes-business-online**.

You have an outstanding arrears balance of \$118.31. Go to **canada.ca/payments** to see your payment options. If you are using a voucher to pay your arrears, please use the source deductions arrears payment voucher (PD7D). Do not use the current source deductions remittance voucher (PD7A or PD7ATM).



More information

If you need more information, go to **canada.ca/payroll** or call the business enquiries line at **1-800-959-5525**.

To access and manage your payroll account, go to **canada.ca/my-cra-business-account**.

Authorized employees or representatives can access accounts online on behalf of their employer or clients. To log in or register, go to **canada.ca/taxes-representatives**.

Definitions

For remittance account balances, a debit (DR) decreases your balance and a credit (CR) increases your balance. For arrears account balances, a debit (DR) increases your amount owing and a credit (CR) decreases your amount owing.

Help for persons with hearing, speech or visual impairments

You can get this statement in braille, large print, electronic text, or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

If you use a teletypewriter, you can get tax information by calling **1-800-665-0354**.

How do you remit?

- online or by phone using a Canadian financial institution's services
- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- in person at your Canadian financial institution with the remittance voucher
- in person at a Canada Post retail outlet with cash or debit. Go to the CRA Make a Payment page, select Pay by cash at Canada Post and follow the links to create a QR code

Note: The QR code contains all the information required to make your payment with cash or debit at a Canada Post retail outlet.

For more information, go to **canada.ca/payments**.

Don't forget your due dates

The Business Tax Reminder App lets business users create custom reminders and alerts for remittances and filing due dates. To find out how to download the mobile app, go to **canada.ca/cra-mobile-apps**.

Get your money faster

Get your refunds faster by registering for direct deposit and have your money deposited directly into your bank account. For more information on direct deposit, go to **canada.ca/cra-direct-deposit**.

STATEMENT OF ACCOUNT

Alberta Corporate Tax Act

BIG BEAR ENERGY RENTALS LTD.

Corporate Account Number:

209424282

Statement Date:

December 1, 2021

Account Balance

178,168.65

For the Period: 2021/11/01 to 2021/11/30

Period Ending:	2021/03/31	2019/03/31
Opening Balance:	105,425.55	72,085.38
Payments:		
Adjustments:		
(Re)Assessments:		
Refunds:		
Refunds Applied:		
Arrears Interest:	390.63	267.09
Royalty Tax Credit Claim:		
Closing Balance:	105,816.18	72,352.47

Internet payment of tax can be made via payment services provided by most major financial institutions in Canada. Please call TRA or contact your Bank for further details.

Processed	Effective	Amount
Details for the period ended	March 31, 2021	
2021/12/01 Arrears Interest	2021/11/30	390.63

Please retain this statement for your records. If you have any enquiries concerning this statement, please write to Tax & Revenue Administration, 9811 109 Street, Edmonton AB, T5K 2L5, or call (780) 427-3044. If calling long distance within Alberta, dial 310-0000, then enter (780) 427-3044. Fax (780) 422-3770.

AT10(Sep-98)

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REMITTANCE ADVICE

ALBERTA CORPORATE TAX ACT

1 Submit With Payment Account No. 2 0 9 4 2 4 2 8 2 Sequence No. (if applicable)

BIG BEAR ENERGY RENTALS LTD.

Remittance Code	Payment for Period Ending			Amount Paid
	Year	Month	Day	
0 1				\$

See Instructions on Reverse

All payments should be in CANADIAN FUNDS and all cheques made PAYABLE TO THE GOVERNMENT OF ALBERTA. Payable on-line or in person at most financial institutions in Canada.

DO NOT WRITE BELOW THIS LINE

2

Retain
for
your
records

REMITTANCE RECEIPT

Remittance Code	Payment for Period Ending			Amount Paid
	Year	Month	Day	
0 1				\$

See
Instructions
Below

If payment is made at a financial institution, Parts 1 and 2 must be presented to the teller. Part 2 will be date stamped and returned by the teller for your records.

BIG BEAR ENERGY RENTALS LTD.
3 INDUSTRIAL DRIVE
SYLVAN LAKE AB T4S 1P4

00676

STATEMENT OF ACCOUNT

Corporate Account Number: 209424282

Processed

Details for the period ended

March 31, 2019

2021/12/01 Arrears Interest

Effective

Amount

2021/11/30

267.09

AT10(Sep-98)

Page 2 of 2

INSTRUCTIONS

Enter the following information on the Remittance Advice before making your payment:

Payment for Period Ending in the format: Year Month Day (YYYYMMDD). If making payment for more than one period, you can leave the Period Ending blank and submit only one remittance advice.

Tax and Revenue Administration will apply payment to outstanding balances using the "oldest to newest" rule.

Amount Paid is the total amount of payment.

For your convenience payments may be made on-line or in person at most chartered banks and financial institutions WITHIN CANADA or payment may be mailed or delivered to:

TAX AND REVENUE ADMINISTRATION
9811 109 ST
EDMONTON AB T5K 2L5
Telephone: (780) 427-3044 or
if calling long distance within Alberta,
call 310-0000 then enter (780) 427-3044

Teller's Date Stamp

AT10(Sep-98)



Statement of Tax Due
North Dakota Office of State Tax Commissioner
600 E. Boulevard Ave., Dept.127, Bismarck ND
58505-0552

Account 334630 00
Ref #: L1249149056

(037) 

Electronic Payment Options:

Go to www.nd.gov/tax/payment to:

- Pay by direct withdrawal from bank account.
- Pay by Credit or Debit card (credit and debit card payments can only be made online, not over the telephone).
- Request installment payment plan.

Billing Date: May 11, 2021

Phone: (701) 328-1244
Email: collectionstax@nd.gov
Toll Free: 877-328-7088 Option 3
Speech/Hearing Impaired: 800-366-6888

Sales & Use Tax

Tax Period	Tax	Penalty	Interest	Credits	Balance
4/30/2019	15,744.32	705.26	3,297.90	-11,329.43	8,418.05
5/31/2019	12,579.29	578.97	2,427.44	0.00	15,585.70
7/31/2019	9,875.95	443.81	1,575.19	0.00	11,894.95
8/31/2019	15,689.64	704.94	2,051.03	-5,000.00	13,445.61

If you have already paid this bill, see reverse side of this notice.

Account Balance: \$49,344.31

Retain this portion for your records.
Please detach and return bottom portion with payment.

Statement of Tax Due - Payment Voucher

If address information is not correct, please make those changes to this form.

Billing Date: May 11, 2021
Ref #: L1249149056
Account Type: Sales & Use Tax



BARRICADE ENVIRONMENTAL LTD
5044 PETROLEUM PARK DR
WILLISTON ND 58801-9355

Account #: 334630 00

Account Balance: \$49,344.31

STATUTORY PROVISIONS FOR PENALTY AND INTEREST

TYPE OF TAX:	Motor Vehicle Fuel Tax, Special Fuels Tax, L.P. Tax, Aviation Fuel Tax, Gross Production and Oil Extracton Tax
PENALTY:	<u>Timely filed return</u> with insufficient or no payment - 5% of the tax due or \$5.00 whichever is greater. <u>Delinquent return</u> - 5% of the tax due or \$5.00, whichever is greater, for the first month or fraction of a month the return is delinquent.
TYPE OF TAX:	Effective July 1, 2001: State and Local Sales and/or Use Tax, Income Tax, Business Privilege Tax, Fiduciary Tax, Small Business Tax, and Income Tax Withholding
PENALTY:	<u>Timely filed return</u> with insufficient or no payment - 5% of the tax due or \$5.00 whichever is greater. <u>Delinquent return</u> - 5% of the tax due or \$5.00, whichever is greater, for the first month or fraction of a month the return is delinquent. An additional 5% penalty may be assessed for each additional month or fraction of a month during which such delinquency continues, not to exceed 25%. Prior to July 1, 2001: State and Local Sales and/or Use Tax, and Income Tax Withholding Late payments of tax are subject to penalty of 5% of the tax due or \$5.00, whichever is greater. However, a monthly filer with 7 to 14 delinquent original tax returns or payments and a nonmonthly filer with 4 to 8 delinquent original tax returns or payments are subject to penalty of 10% of the tax due or \$25.00, whichever is greater. A monthly filer with 15 or more delinquent original returns or payments and a nonmonthly filer with 9 or more delinquent original tax returns or payments are subject to penalty of 15% of the tax due or \$100.00 whichever is greater.
INTEREST:	ALL OF THE ABOVE TAX TYPES In addition to penalty, interest is computed at the rate of 1% per month or any fraction of a month, on the unpaid tax, except the first month such return was required to be filed or such tax became due.
TYPE OF TAX:	Telecommunication Carriers Tax
INTEREST:	Interest will be added at the rate of 1% per month, or fraction of a month, during which the tax remains unpaid.
TYPE OF TAX:	Beer and Liquor Tax
PENALTY:	<u>Timely filed return</u> with insufficient or no payment - 5% per month of the unpaid tax until paid in full. <u>Delinquent return</u> - \$100.00 per day for each day such returns are delinquent..

Electronic Payment Options:

Go to www.nd.gov/tax/payment to:

- Pay by direct withdrawal from bank account.
- Pay by Credit or Debit card (credit and debit card payments can only be made online, not over the telephone).
- Request installment payment plan.

To ensure proper credit, please return this portion of the statement with your payment.

IF YOU HAVE MADE A PAYMENT TO THIS ACCOUNT WHICH DOES NOT APPEAR TO HAVE PROPERLY REDUCED YOUR BALANCE DUE, PLEASE FOLLOW THESE INSTRUCTIONS:

1. Check the "Billing Date:" on the front of this statement. Credit will not be shown on this statement for payments received after the Billing Date.
2. If you paid by check, please confirm the check has cleared your bank. If it has cleared your bank, please provide us with the numbers on the back of the canceled check. We will be able to trace your payment with these numbers.

Please also provide us with your:

Telephone Number _____

Email Address _____



State of Wyoming

Department of Workforce Services



Mark Gordon
Governor

3532 (02/2018) UI Tax

Unemployment Tax Division
PO Box 2760
Casper, Wyoming 82602
307-235-3217 ■ Fax: 307-235-3278
www.wyomingworkforce.org

Robin Sessions Cooley, J.D.
Director
Elizabeth Gagen, J.D.
Deputy Director

MONTHLY STATEMENT

BARRICADE ENVIRONMENTAL LTD
3 INDUSTRIAL DRIVE
SYLVAN LAKE AB T4S 1-P4

Account Number: 03-35297-0-06
Total Amount Due: \$603.28
Check in the Amount of: \$603.28
Make checks payable to
Department of Workforce Services
Or make payments and/or file reports at:
wyui.wyo.gov

DETACH AND RETURN TOP PORTION WITH PAYMENT. KEEP BOTTOM PORTION FOR YOUR RECORDS.

THE AMOUNT SHOWN BELOW IS DUE AND PAYABLE IMMEDIATELY.

Account Number: 03-35297-0-06

Date: 12-01-2021

Quarter/Year	Summary Report	Wage Report	Contributions*	Charges*	Interest Due (\$)
2/2021	Filed	Filed	\$0.00	\$0.00	\$23.04
3/2021	Filed	Filed	\$569.22	\$0.00	\$11.02
Fees					\$0.00
Total Amount Due					\$603.28

Ellen Pternal
307-856-8131
ellen.peternal@wyo.gov