

COURT FILE NUMBER 2001-04485
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY
APPLICANT SANDTON CREDIT SOLUTIONS MASTER
FUND IV, LP
RESPONDENTS ACCEDE ENERGY SERVICES LTD., ACCEDE
FIRE & SAFETY LTD., 1537723 ALBERTA INC.,
AND ACCESS VALVE LTD.
DOCUMENT **SUPPLEMENT TO THE FOURTH REPORT
OF FTI CONSULTING CANADA INC., IN ITS
CAPACITY AS COURT APPOINTED
RECEIVER AND MANAGER OF ACCEDE
ENERGY SERVICES LTD., ACCEDE FIRE &
SAFETY LTD., 1537723 ALBERTA INC., AND
ACCESS VALVE LTD.**

March 17, 2021

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS
DOCUMENT

RECEIVER

FTI Consulting Canada Inc.
Suite 1610, 520 – 5th Avenue S.W.
Calgary, AB T2P 3R7
Deryck Helkaa / Dustin Olver
Telephone: (403) 454-6031 / 6032
Fax: (403) 232-6116
E-mail: deryck.helkaa@fticonsulting.com
dustin.olver@fticonsulting.com

COUNSEL

MLT Aikins LLP
2100 Livingston Place
222 3rd Avenue SW
Calgary, AB T2P 0B4
Ryan Zahara
Telephone: (403) 693-5420
Fax: (403) 508-4349
Email: rzahara@mltaikins.com

INTRODUCTION

1. On March 8, 2021 the Receiver filed its fourth report (“**Fourth Report**”) in connection with the Receiver’s Application that is to be heard on March 18, 2021. The Receiver’s intention of the March 18, 2021 application is to request that this Honourable Court, among other things, authorize the Receiver to make a final distribution to the secured and priority creditors of the Debtors, and discharge the Receiver and terminate the receivership proceedings upon the completion of the Receiver’s remaining administrative tasks, as outlined in the Fourth Report.
2. The purpose of this supplement to the Fourth Report (the “**Supplemental Report**”) is to provide this Honourable Court with an update on a late information request received from the Canada Revenue Agency (the “**CRA**”) after the Receiver filed their Fourth Report.

TERMS OF REFERENCE

3. In preparing this Supplemental Report, the Receiver has relied upon audited and unaudited financial information, other information available to the Receiver and, where appropriate, the Company’s books and records and discussions with various parties (collectively, the “**Information**”).
4. Except as described in this Supplemental Report:
 - (a) The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook; and

- (b) The Receiver has not examined or reviewed financial forecasts and projections referred to in this Supplemental Report in a manner that would comply with the procedures described in the Canadian Institute of Chartered Accountants Handbook.
5. Future oriented financial information reported or relied on in preparing this Supplemental Report is based on assumptions regarding future events. Actual results may vary from forecasts and such variations may be material.
 6. The Receiver has prepared this Supplemental Report in connection with the Receiver's Application that is to be heard on March 18, 2021. This Supplemental Report is to be read in conjunction with the Fourth Report and should not be relied on for other purposes.
 7. All capitalized terms not defined herein are as defined in the Fourth Report.
 8. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.

CRA INFORMATION REQUEST

9. On March 8, 2021, the Receiver filed their application materials to be heard on March 18, 2021, seeking a Final Distribution and Discharge Order. Subsequent to filing its Fourth Report, the Receiver received a phone call from the CRA regarding a compliance request in relation to Accede Fire & Safety Ltd. ("AFS").
10. The Receiver notified the CRA that application materials for the Receiver's discharge had been filed that day (notice served to the CRA via fax) and that the Receiver was moving forward with the application for its discharge.

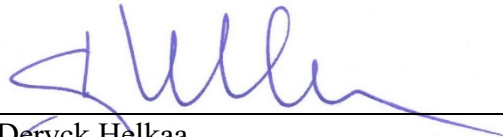
11. The Receiver requested the CRA to submit their official request and instructions in writing. As of the date of this Supplemental Report, the CRA has not provided any further information or instructions for their request, nor have they submitted anything official in writing.
12. In the Receiver's view it is reasonable and appropriate to proceed with its intended course of action to seek approval for final distribution and discharge. This is appropriate and reasonable given the amount of time that has elapsed since the commencement of the Receivership proceedings, the notice that has been provided to the CRA and the level of communication that has occurred throughout the receivership proceedings between the Receiver and CRA.
13. A summary of the Receiver's communication with the CRA is provided below (documents referenced below are attached as Appendix "A"):
 - (a) The Notice and Statement of the Receiver was mailed out to all creditors, inclusive of the CRA, on March 25, 2020;
 - (b) Requests regarding opening of new payroll and GST accounts and consent of the Receiver to have access to the accounts were faxed to the CRA on March 25, 2020 with a follow up fax sent on June 22, 2020;
 - (c) In July 2020, the Receiver was in correspondence with the CRA in relation to reconciling payroll source deduction accounts for Accede Energy, AFS, and Access Valve. The Receiver sent a fax on July 14, 2020, the purpose of correspondence was to reconcile the source deduction payments made by the Receiver for both pre- and post-filing pay periods and confirm that source deductions owed for all three entities subject to the Receivership were current and up-to-date. All source deductions were paid throughout the proceedings, as such, the Receiver is not aware of any priority claim for unpaid source deductions for any of the entities;

- (d) On July 28, 2020, the CRA issued a letter requesting to examine the GST/HST accounts for Accede Energy and Access Valve. The Receiver complied with the request and facilitated their review by providing the CRA all information requested via fax on August 27, 2020;
- (e) On September 22, 2020, the CRA issued a proposed assessment for Accede Energy's GST pre- and post-filing accounts. The Receiver responded to the proposed assessment on the post-filing account by fax sent on October 21, 2020;
- (f) On November 23, 2020, the Receiver had a follow up call with the CRA to finalize and close out the assessment of Accede Energy's GST accounts;
- (g) On November 18, 2020, certain of the entities, subject to the Receivership, (AFS & Accede Energy), were assigned into bankruptcy. On November 23, 2020, the Notice of Bankruptcy was sent out to all known creditors of AFS & Accede Energy, inclusive of the CRA. The notice invited creditors to submit a proof of claim and provided notice of the first meeting of creditors to be held on December 3, 2020; and
- (h) The first meeting of creditors for AFS was held on December 3, 2020, the CRA did not attend and they did not submit a proof of claim. They did, however, file a proof of claim (the "CRA POC") for the estate of Accede Energy on December 1, 2020 in the amount of \$62,381.32 as an unsecured claim. On January 29, 2021 they revised their total claim amount to \$90,052.13 (unsecured claim). The amounts claimed under the CRA POC are for an outstanding balance on Accede Energy's pre-filing GST account relating to GST amounts owed and which arose prior to the Receivership date. AFS did not have any unencumbered assets and there was no recovery for unsecured claims under the bankruptcy.

14. The purpose of outlining the above facts is to demonstrate that the CRA received sufficient notice of the Receivership and Bankruptcy proceedings, has been in consistent communication with the Receiver on various different matters throughout the proceedings to date, and has had sufficient time to complete any investigations or information requests. Given the stage of the proceedings, the Receiver does not believe it would be economical to the estate or beneficial to other creditors to delay the request for final distribution and discharge to allow additional time for the CRA to submit a further request. A further delay to the final distribution and discharge will also prejudice the fulcrum secured creditor and will likely increase the costs of the administration of the estate.
15. The Receiver is prepared to provide any information reasonably requested by CRA and that is available to the Receiver prior to its discharge taking effect. To the extent that the Receiver is required to incur any additional costs or expenses in responding to additional requests for information by CRA after its discharge, it is the Receiver's position that CRA will have to indemnify the Receiver for any such costs or expenses incurred.
16. Accordingly, the Receiver proposes to proceed with its application for final distribution and discharge to be heard on March 18, 2021, with no holdback of funds for the Receiver to respond to further CRA requests or deal with future claims that may be asserted.

All of which is respectfully submitted this 17th day March 2021.

FTI Consulting Canada Inc.,
in its capacity as receiver and manager of
Accede Energy Services Ltd., Accede Fire &
Safety Ltd., 1537723 Alberta Inc., and Access
Valve Ltd., and not in its personal capacity



Deryck Helkaa
Senior Managing Director



Dustin Olver
Senior Managing Director

APPENDIX “A”

Correspondence with the CRA

March 25, 2020

To: All Known Creditors of Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
1537723 Alberta Inc., and Access Valve Ltd.

Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
1537723 Alberta Inc., and Access Valve Ltd., collectively referred to as
“Accede” or the “Debtors” – In Receivership

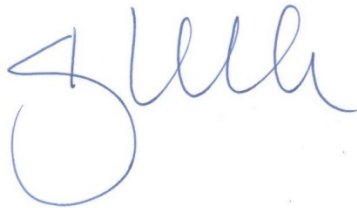
On March 23, 2020, FTI Consulting Canada Inc. was appointed as receiver and manager (the “**Receiver**”) of all the assets, undertakings and properties of the Debtors pursuant to the Order of the Court of Queen’s Bench of Alberta (the “**Receivership Order**”). A copy of the Receivership Order and other public materials in respect of the receivership proceedings are available at the Receiver’s website:

<http://cfcanada.fticonsulting.com/accedeenergy/>

Periodic updates on the progress of the receivership will be posted on the Receiver’s website. The Receiver may be contacted by email at Robert.kleebaum@fticonsulting.com or by phone at 1-403-454-6035.

Enclosed is a copy of the Receiver’s Notice and Statement provided in accordance with Subsection 245(1) and 246(1) of the *Bankruptcy and Insolvency Act*.

Yours truly,



FTI Consulting Canada Inc.,
in its capacity as receiver of
Accede Energy Services Ltd.,
Accede Fire & Safety Ltd.,
1537723 Alberta Inc., and
Access Valve Ltd.,
and not in its personal capacity

FORM 87

NOTICE AND STATEMENT OF THE RECEIVER

(Subsection 245(1) and 246(1) of the *Bankruptcy and Insolvency Act*)

IN THE MATTER OF THE RECEIVERSHIP OF

Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
1537723 Alberta Inc., and Access Valve Ltd., collectively referred to as
“Accede” or the “Debtors”

The Receiver gives notice and declares that:

1. On the 23rd day of March 2020, we, FTI Consulting Canada Inc. became the receiver in respect of the property of Accede, which is described below (in thousands of Canadian dollars).

Cash and cash equivalents	\$ 583
Trade and other receivables	3,467
Deposits & prepaid expenses	141
Inventory & WIP	705
Rental assets	9,189
Non-rental assets	577
Other long-term assets	2
Total Assets	\$ 14,664

Note: the foregoing are the assets and book value as stated in the unaudited consolidated financial statements of the Debtor as at February 29, 2020. The Receiver has not audited, reviewed, or otherwise attempted to verify the accuracy of the foregoing. The Receiver provides no comment on the realizable value of the assets.

2. The Receiver was appointed pursuant to the Order of the Court of Queen’s Bench of Alberta granted March 23, 2020 and took possession and control of the assets on March 24th.
3. The following information relates to the receivership:

- a) Address of the insolvent person: #12-27312, TWP Rd 394,
Lacombe County, AB
T4L 0E3
- b) Principal line of business: Energy services, providing
equipment rentals, valve services,
and fire & safety services.

- c) Location of business: The Debtors have offices in six locations across western Canada, listed as follows:
- Alberta: Blackfalds, Edson, Calmar, & Grand Prairie;
 - Saskatchewan: Estevan; and
 - British Columbia: Fort St. John.

- d) As at January 31, 2020, the total amount owed to each creditor who holds a security on the property described above was approximately (amounts in thousands of Canadian dollars):

Secured lender: \$28,819

- e) The detailed listings of other creditors (by entity) and the amounts due are listed in the schedules attached hereto. As at March 24, 2020, the total amount owed to other creditors (by entity) was approximately (amounts in thousands of Canadian dollars):

Accede Energy Services Ltd.	\$625	- Schedule A
Accede Fire & Safety Ltd.	\$74	- Schedule B
<u>Access Valve Ltd.</u>	<u>\$128</u>	- Schedule C
Total unsecured creditors	\$827	

- f) The intended plan of action of the Receiver during the receivership is to evaluate and execute on the appropriate steps to realize on the assets with a view to maximizing recoveries for all creditors.

- g) Contact person for the Receiver:

Robert Kleebaum
FTI Consulting Canada Inc.
Suite 1610, 520 5th Ave SW
Calgary, AB
T2P 3R7

Telephone: (403) 454-6035
Email: robert.kleebaum@fticonsulting.com

Dated at the city of Calgary in the province of Alberta, this 25th day of March 2020.

FTI Consulting Canada Inc. – Receiver



Deryck Helkaa, CA, CIRP
Senior Managing Director

Schedule A**Accede Energy Services Ltd.****Creditor Listing as at March 24, 2020**

All amounts in CDN

Unsecured Creditor	Amount
522169 ALBERTA LTD.	\$ 23,310
ADVANCED COOLANT TECHNOLOGIES INC	2,080
ALBERTA BLUE CROSS	14,044
ALJO-AN SEPTIC SERVICE (1995)	1,260
ALTA GAS UTILITIES	1,798
APEX DISTRIBUTION INC	1,917
AXIOM EQUIPMENT INC	54,573
BANDIT OILFIELD HAULING INC	14,572
BEAR CREEK MAINTENANCE LTD	1,016
BEARCOM CANADA CORP	1,107
BELL MOBILITY INC	74
BEST SHREDDING	47
BLAKE, CASSELS & GRAYDON LLP	2,510
CANADIAN DEWATERING LP	1,119
CAVALIER INDUSTRIES LTD	354
CCI WIRELESS (CORRIDOR COMMUNICATIONS INC)	745
CERTIFIED TRACKING SOLUTIONS INC	748
CHAPMAN RIEBEEK LLP	2,226
COUNTRY PUMP OUT LTD	6,253
CPS FILTRATION INC	216
D & R EQUIPMENT LTD.	4,821
DANIELS LIGHT OILFIELD HAULING LTD	61
DART SERVICES LTD.	500
DAYS INN & SUITES BROOKS	119
DIGITEX CANADA INC	408
DIRECT ENERGY	1,470
DISCOVERY SOLUTIONS INTERNATIONAL INC	788
DOUBLE SHIFT CONTRACTING LTD.	2,200
DUNRITE AUTO GLASS	394
EA HOLDINGS LTD	2,032
ECS ELECTRICAL CABLE SUPPLY LTD.	3,004
EDSON MINI PUMPERS	2,237
ELECTRIC POWER EQUIPMENT LTD	15,941
EMPRINGHAM DISPOSAL CORP	693
EPCOR	1,244
FIELD SAFE SOLUTIONS INC	1,932
FINNING CANADA	936
FIVE ANCHOR ENTERPRISES	1,268
FLEX ENERGY HOLDINGS	504
GARRY WILSON TRUCKING LTD	3,633
GFL ENVIRONMENTAL INC	14,312
GUILLEVIN INTERNATIONAL CO	12,068
HAYDUK LUMBER	146
IT HAPPENS SEPTIC SERVICE	210

Schedule A**Accede Energy Services Ltd.****Creditor Listing as at March 24, 2020**

All amounts in CDN

Unsecured Creditor	Amount
KAL TIRE (GRANDE PRAIRIE)	1,940
KAL TIRE (RED DEER)	4,582
KENDALL'S SUPPLY LTD	10,030
KT OILFIELD SERVICES INC	383
L & C TRUCKING LP	110,158
L & D DISTRIBUTORS LTD.	7,410
LAVOIE MOBILE CLEANING LTD	4,964
LITTLE DIPPER OILFIELD RENTALS	6,553
MADILL OFFICE COMPANY (2000) LTD	65
MATT'S CAR WASH LTD	71
MNP LLP	31,364
MWG TRUCKING LTD	5,418
NAPA TRACTION (EDSON/HINTON/JASPER)	4,353
NUT-NAE ART WEBSITES & GRAPHICS	363
OILKAT ENERGY SERVICES INC	425
OPEN DOOR TECHNOLOGY INC	1,020
PERFORMANCE PUMP SERVICE LTD.	458
PILE BASE CONTRACTORS (1987) LTD	24,654
PR PREMIUM OILFIELD SERVICES INC	1,158
PRAIRIE BATTERY (4213793 MANITOBA LTD)	12,309
PRAIRIE DISPOSAL LTD	370
PRAIRIE HOTSHOT LTD	567
PS ELECTRIC LTD	2,496
PUROLATOR INC	458
R & R TANK AND EQUIPMENT RENTALS LTD	18,345
RED DEER CLEANING SERVICES LTD	819
REDRIVER LUMBER LTD	906
RICHARD'S WELDING INC	3,566
SANDRALA INVESTMENTS INC	2,708
SARAH SYLVESTER	700
SASK TEL	200
SECURE ENERGY SERVICES INC	9,719
SELECT COMMUNICATIONS INC	320
SENUCHUK FORD SALES LTD	3,880
SIERRA SEPTIC SOLUTIONS / JIMS SEPTIC TANK SERVICE	2,284
SOUTHERN BOLT SUPPLY & TOOLS LTD	107
SOUTHERN PLAINS COOPERATIVE LTD	37,834
STEAM-EST INDUSTRIES (2015) LTD	6,945
T G POWER LTD	53,004
TANYA NESS	500
TECHMATION ELECTRIC & CONTROLS LTD.	5,384
TELECONNECT INTERNATIONAL	289
THE HOUSE OF STATIONERY	449
TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD	250

Schedule A**Accede Energy Services Ltd.****Creditor Listing as at March 24, 2020**

All amounts in CDN

Unsecured Creditor	Amount
TRENT'S TIRE & SERVICE LTD	2,652
TURNBULL EXCAVATING LTD	1,091
UNIFIRST CANADA LTD	3,589
UNITED FARMERS OF ALBERTA CO-OPERATIVE LTD	27,446
VP ENERGY SERVICES LTD	788
W.H. CODERRE & SONS CONSTRUCTION LTD	368
WASTE MANAGEMENT	792
WASTE TREATMENT SOLUTIONS LTD	5,786
WELDWORLD CORP	1,004
WURTH CANADA LIMITED	759
YELLOWHEAD GAS CO-OP	412
TOTAL UNSECURED CREDITORS	\$ 625,352
Secured Indebtedness (as at Jan 31, 2020)	28,818,846
TOTAL CREDITORS	\$ 29,444,198

Schedule B**Accede Fire & Safety Ltd.****Creditor Listing as at March 24, 2020**

All amounts in CDN

Unsecured Creditor	Amount
BEST WESTERN HIGH ROAD INN	\$ 4,752
CERTIFIED TRACKING SOLUTIONS INC	909
ELECTROGAS MONITORS LTD	1,586
FIELD SAFE SOLUTIONS INC	1,197
MAX FUEL DISTRIBUTORS LTD	2,862
PRAXAIR CANADA INC	544
QUALITY INN & CONFERENCE CENTRE (RED DEER)	410
ROCKY 8 MOTEL LTD	802
ROCKY INN EXPRESS (422885 AB LTD)	12,469
SERVICE PLUS INNS & SUITES	9,633
STRAND MEDIA CORPORATION	703
SUPER 8 (HINTON)	409
SURVIVOR EMERGENCY MEDICAL SERVICES LTD	945
TAMARACK MOTOR INN (1847845 AB LTD)	28,493
TROJAN SAFETY SERVICES AB LTD	1,118
UNITED FARMERS OF ALBERTA CO-OPERATIVE LTD	7,479
TOTAL UNSECURED CREDITORS	\$ 74,310

Schedule C**Access Valve Ltd.****Creditor Listing as at March 24, 2020**

All amounts in CDN

Unsecured Creditor	Amount
ABSA	\$ 309
ACCUCUT LASER SERVICES (1081501 AB LTD)	4,200
ACKLANDS - GRAINGER INC.	249
ALBERTA STAMP & MARKING CO LTD	467
ARGUS MACHINE CO. LTD.	8,223
BARON OILFIELD SUPPLY	4,488
BUFFALO PARCEL COURIER SERVICES LTD	202
CENTRIX CONTROL SOLUTIONS LP	486
CERTIFIED TRACKING SOLUTIONS INC	321
CFP INDUSTRIES INC.	284
CSC VALVES CANADA INC	709
DRAKE OILFIELD SUPPLY INC	397
D-VALVES LTD	3,665
DYNA-FLO CONTROL VALVE SERVICES LTD	5,457
EDMONTON VALVE & FITTING INC.	87
FLUIDSEAL AB INC.	166
GENERAL OILFIELD EQUIPMENT INC	796
GRM FLOW PRODUCTS LTD	1,764
KING'S ENERGY SERVICES LTD.	5,539
MANUS ABRASIVE SYSTEMS INC	130
MERCER VALVE CO INC	43,190
MONASHEE SPRING WATER DISTRIBUTORS LTD	48
MOUNTAINSIDE SALES & RENTALS LTD	158
MOVAC VALVE SYSTEMS (2005) LTD	2,651
NT MACHINES	158
PATTERSON'S PART SUPPLY	3,033
PRISM FLOW PRODUCTS INC	5,311
PUROLATOR INC	681
ROCKET EXPRESS (2000) LTD	2,263
SPARTAN CONTROLS LTD.	15,530
TELUS COMMUNICATIONS	384
TUNDRA PROCESS SOLUTIONS LTD	14,338
UNIFIRST CANADA LTD	1,263
WHITE PAPER CO.	671
TOTAL UNSECURED CREDITORS	\$ 127,615

March 25, 2020

Pacific Insolvency Intake Centre
Surrey National Verification and Collective Centre
Canada Revenue Agency
9755 King George Blvd.
Surrey, BC
V3T 5E1

Via Fax 1-866-219-0311

Attention: Business Window

**Re: Accede Energy Services Ltd. BN 83058 3407 – In Receivership;
Accede Fire & Safety Ltd. BN 83928 6473 – In Receivership; and
Access Valve Ltd. BN 12767 1667 – In Receivership.**

On March 23, 2020 FTI Consulting Canada Inc. was appointed receiver and manager (the “Receiver”) of the assets, undertakings and properties of Accede Energy Services Ltd., Accede Fire & Safety Ltd., 1537723 Alberta Inc., and Access Valve Ltd., (collectively referred to as “Accede” or the “Company”) pursuant to an Order of the Court of Queen’s Bench of Alberta (the “Receivership Order”). A copy of the Receivership Order as well as a RC-59 Consent Form are enclosed for your reference.

It is the Receiver’s understanding that the following Divisional GST Accounts & Divisional Payroll Remittance Accounts are currently active for the following entities:

- 1) **Accede Energy Services Ltd.:**
 - a. GST: 83058 3407 RT 0001
 - b. Source Deductions: 83058 3407 RP 0001 and 0002
- 2) **Accede Fire & Safety Ltd.:**
 - a. GST: 83928 6473 RT 0001
 - b. Source Deductions: 83928 6473 RP 0001 and 0002
- 3) **Access Valve Ltd.:**
 - a. GST: 12767 1667 RT 0001
 - b. Source Deductions: 12767 1667 RP 0001 and 0002

The Receiver requests that a new Divisional GST Account & Divisional Payroll Remittance Account be opened for Accede Energy Services Ltd. (83058 3407 RT 0002 & 83058 3407 RP 0003, respectively) in order for the Receiver to coordinate the filing of GST returns & Payroll Remittances from the Date of Appointment to the completion of the receivership proceedings. As such, please close all RT 0001, RP 0001, and RP 0002 accounts effective March 31, 2020.

Please advise when these accounts have been opened by contacting the undersigned at 403-454-6035 or by fax at 403-232-6116. Please contact the undersigned if you have any questions with respect to the foregoing.

Sincerely,



Robert Kleebaum
FTI Consulting Canada Inc.
in its capacity as receiver and manager
of Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
1537723 Alberta Inc., and Access Valve Ltd.,
and not in its personal capacity.

Encl.

June 22, 2020

Pacific Insolvency Intake Centre
 Surrey National Verification and Collective Centre
 Canada Revenue Agency
 9755 King George Blvd.
 Surrey, BC
 V3T 5E1

Via Fax 1-866-219-0311

Attention: Business Window

Re: Second Notice to Request New GST Accounts
Accede Energy Services Ltd. BN 83058 3407 – In Receivership;
Accede Fire & Safety Ltd. BN 83928 6473 – In Receivership; and
Access Valve Ltd. BN 12767 1667 – In Receivership.

In follow up to the attached, original request (sent via fax on March 25, 2020) for new GST and Payroll account numbers for the Receivership, please find a summary of GST Remittances to date, under the Receivership Proceedings, by entity, and **an update to the original requested GST account numbers required for the three separate entities:**

Entity	Business Number	Filing Period	GST Amount	Status
Accede Energy Services Ltd.	83058 3407 RT 0001	Feb. 1 - 29	46,381.10	Stayed - Netfiled, no payment made
	83058 3407 RT 0001	Mar. 1 - 22	15,991.85	Stayed - Netfiled, no payment made
	83058 3407 RT 0002*	Mar. 23 - 31	19,391.93	Paid May 7, 2020
	83058 3407 RT 0002*	April 1 - 30	8,832.19	Paid May 29, 2020
Accede Fire & Safety Ltd.	83928 6473 RT 0001	Feb. 1 - Mar. 22	18,561.50	No - stayed, could not submit by netfile
	83928 6473 RT 0002*	Mar. 23 - Apr. 30	(1,730.21)	refund claimed
Access Valve Ltd.	12767 1667 RT 0001	Feb. 1 - Mar. 22	5,431.91	No - stayed, could not submit by netfile
	12767 1667 RT 0002*	Mar. 23 - Apr. 30	4,335.47	Paid May 29, 2020

***Requested**

Please advise when these accounts have been opened by contacting the undersigned at 403-454-6036 or by fax at 403-232-6116. Please contact the undersigned if you have any questions with respect to the foregoing.

Sincerely,



Lindsay Shierman
 FTI Consulting Canada Inc.
 in its capacity as receiver and manager
 of Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
 1537723 Alberta Inc., and Access Valve Ltd.,
 and not in its personal capacity.

July 14, 2020

Pacific Insolvency Intake Centre
Surrey National Verification and Collective Centre
Canada Revenue Agency
9755 King George Blvd.
Surrey, BC
V3T 5E1

Via Fax 1-866-219-0311

Attention: Business Window

Re: Source Deductions Transfer
Accede Energy Services Ltd. BN 83058 3407 – In Receivership;
Accede Fire & Safety Ltd. BN 83928 6473 – In Receivership; and
Access Valve Ltd. BN 12767 1667 – In Receivership.

As you are aware, on March 23, 2020 FTI Consulting Canada Inc. was appointed receiver and manager (the “**Receiver**”) of the assets, undertakings and properties of Accede Energy Services Ltd., Accede Fire & Safety Ltd., 1537723 Alberta Inc., and Access Valve Ltd., (collectively referred to as “**Accede**” or the “**Company**”) pursuant to an Order of the Court of Queen’s Bench of Alberta (the “**Receivership Order**”).

As part of the Receivership Proceedings, the Receiver requested the GST & Source Deduction accounts to be opened (effective as of March 23, 2020) as follows:

- 1) **Accede Energy Services Ltd.:**
 - a. GST: 83058 3407 RT 0002
 - b. Source Deductions: 83058 3407 RP 0003
- 2) **Accede Fire & Safety Ltd.:**
 - a. GST: 83928 6473 RT 0002
 - b. Source Deductions: 83928 6473 RP 0003
- 3) **Access Valve Ltd.:**
 - a. GST: 12767 1667 RT 0002
 - b. Source Deductions: 12767 1667 RP 0003

The purpose of this letter is to request a transfer of source deduction payments made in error during the Receivership Proceedings from business account #83058 3407 RP 0003 (Accede Energy Services Ltd.) to the correct business account #12767 1667 RP 0003 (Access Valve Ltd.). A summary of source deduction payments made by the Receiver during the Receivership Proceedings are as follows:

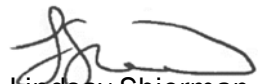
Post-filing Submitted Source Deduction Payments						Requested Transfer			Adjusted Balance
Entity	Business Number	Pay Period	Date Paid	Amount Paid	Entity	Business Number	Amount	83058 3407 RP0003	
Accede Energy Services Ltd.	83058 3407	RP0003	30-Mar-20 15-Apr-20	94,910.36	Access Valve Ltd.	12767 1667 RP0003	-	94,910.36	
Accede Energy Services Ltd.	83058 3407	RP0003	15-Apr-20 24-Apr-20	52,678.38	Access Valve Ltd.	12767 1667 RP0003	12,254.88	40,423.50	
Accede Energy Services Ltd.	83058 3407	RP0003	30-Apr-20 5-May-20	44,407.64	Access Valve Ltd.	12767 1667 RP0003	10,038.47	34,369.17	
Accede Energy Services Ltd.	83058 3407	RP0003	15-May-20 26-May-20	35,105.55	Access Valve Ltd.	12767 1667 RP0003	10,444.65	24,660.90	
Accede Energy Services Ltd.	83058 3407	RP0003	31-May-20 3-Jun-20	31,045.59	Access Valve Ltd.	12767 1667 RP0003	10,209.96	20,835.63	
Accede Energy Services Ltd.	83058 3407	RP0003	15-Jun-20 24-Jun-20	29,422.94	Access Valve Ltd.	12767 1667 RP0003	12,292.09	17,130.85	
Accede Energy Services Ltd.	83058 3407	RP0003	30-Jun-20 6-Jul-20	29,053.72	Access Valve Ltd.	12767 1667 RP0003	13,531.43	15,522.29	
Total				316,624.18			68,771.48	247,852.70	

Pre-filing Payment					
Entity	Business Number	Pay Period	Date Paid	Amount	
Accede Energy	830583407	RP0001	31-Mar-20 3-Apr-20	53,353.97	
Accede Energy	830583407	RP0002	31-Mar-20 3-Apr-20	6,854.98	
Accede Fire & Safety	839286473	RP0001	31-Mar-20 3-Apr-20	7,051.43	
Accede Fire & Safety	839286473	RP0002	31-Mar-20 3-Apr-20	13,370.30	
Access Valve	127671667	RP0001	31-Mar-20 3-Apr-20	10,937.24	
Total				91,567.92	

In summary, the Receiver is requesting a total of **\$68,771.48** be transferred *from* the submissions paid to date to account **#83058 3407 RP0003** to account **#12767 1667 RP0003**.

Please advise when this transfer has been made by contacting the undersigned at 403-454-6036 or by fax at 403-232-6116. Please contact the undersigned if you have any questions with respect to the foregoing.

Sincerely,



Lindsay Shierman
 FTI Consulting Canada Inc.
 in its capacity as receiver and manager
 of Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
 1537723 Alberta Inc., and Access Valve Ltd.,
 and not in its personal capacity.

Encl.

Canada Revenue
AgencyAgence du revenu
du Canada

PROTECTED B

July 28, 2020

KRISTOPHER FLECKENSTEIN
DIRECTOR
ACCEDE ENERGY SERVICES LTD.
1610 - 520 5 AVE SW
CALGARY AB T2P 3R7

Dear Kristopher Fleckenstein:

**Subject: Examination of the goods and services tax/harmonized sales tax
(GST/HST) return for the period 2020-04-01 to 2020-04-30 .
Business Number: 83058 3407 RT0002**

Further to our telephone conversation with Robert Kleembaum on July 24, 2020, this is to confirm that the GST/HST return for the period noted above has been selected for an examination. We request your immediate attention to ensure all requested information is sent within the time limit, or earlier, so that we may process your returns promptly.

You have the choice of sending your documents through the **Submit documents** service, which is found in My Business Account or Represent a Client. Submit documents is a secure online service that allows registrants or their representatives to send their records to the Canada Revenue Agency (CRA) electronically. You must enter the following case number **68743041** to make sure your documents are transmitted properly. Failure to enter the case number can result in delays in finalizing your file. For more information, please go to canada.ca/cra-submit-documents-online.

Alternatively, you may fax the documents to the fax number listed or mail it to the address indicated on the last page of this letter. **All documents should be directed to my attention and marked "Personal and Confidential"**.

If you are a Canadian individual or business, you can view, add, or modify an authorized representative (such as an accountant, a lawyer, or a family member/friend) by using our online services at canada.ca/cra-login-services. Doing so gives your representative instant access to your information and online services to easily manage your account. Or, you can send us a completed **AUT-01 Authorize a Representative for Access by Phone and Mail** form. This will allow them to communicate on your behalf with the CRA only by phone, fax, and mail. If it is necessary to cancel consent for an existing representative or delegated authority, a completed **AUT-01X Cancel Authorization for a Representative** form must be sent. Further information on authorizing or cancelling authorization for a representative can be found at canada.ca/taxes-representative-authorization.

PROTECTED B

The processing of your returns will not be completed until we have reviewed them and all the supporting documents requested. As discussed, we expect the following information and documents to be sent to us by **August 28, 2020**:

1. A detailed description of your business activity, including a summary of your taxable and non-taxable revenues.
2. A detailed listing of gross sales and the GST/HST collected/collectible on those sales for the above period. The listing should include the invoice date, customer name, sale amount and the GST/HST collected/collectible. If the total of your listing differs from the amount reported, please provide an explanation. For sales, please also include the methods of payments accepted.
3. From the detailed listings of gross sales for each return, copies of the 10 largest invoices, each of which were issued to different customers. If there are any discrepancies between the invoices and the amounts recorded in the gross sales listing for the related period, please provide an explanation.
4. A detailed listing of the input tax credits (ITCs) claimed for the above period, including the invoice date, supplier name, description of goods or services purchased, and the amount of GST/HST paid. If the total ITCs from your listing differs from the amount claimed, please provide an explanation.

If the listings include invoices that are dated in a period prior to the periods noted above, please provide the related detailed ITC listing(s) for those prior periods up until the periods under examination for ITC eligibility purposes.

5. From the detailed listings of ITCs claimed for each return, copies of the 10 largest invoices, each of which were received from different suppliers. Each invoice should show, at minimum, the invoice date, the supplier's name and business number, and the amount of GST/HST paid or payable. If there are any discrepancies between the supplier invoices and the amounts recorded in the listings and claimed on your returns, please provide an explanation.

Please note that we require a copy of the original invoice(s) for each entry above. Statements of account, credit card statements, received on account receipts, and cancelled cheques are not considered sufficient documentation to support an ITC.

In addition to the above noted items, please include the following information pertaining to the BN 83058 3407 RT0001 for the return period of 2020-03-01 to 2020-03-23:

6. A listing of all accounts payable up to and including the date of receivership.

PROTECTED B

7. A listing of all accounts payable that have been paid after the date of receivership.
8. A listing of all accounts payable that you expect will be paid and the source of funds for those payments.
9. A listing of any inventory, equipment or other assets still owned by the company as of the date of receivership.
10. A listing of any inventory, equipment or other assets sold on or after the date of receivership and the details of those sales.
11. A copy of the trustee's current Statement of Account or Statement of Affairs.
12. A breakdown of the Canadian suppliers vs. non-resident suppliers from the accounts payable listing up to the date of receivership.
13. For the non-resident vendors, a sample invoice to verify that there would not have been any GST/HST charged on the supply.

Additional information may be requested at a later time in order to verify the amounts reported on each of the returns under review.

If the information is not received by **August 28, 2020**, the ITCs claimed for the periods noted above may be reduced to zero under subsection 169(4) of the Excise Tax Act and the GST/HST collected/collectible may be adjusted under subsection 221(1) of the Act, based on the information we have available. Further, failure to provide the requested documentation may result in a \$100 penalty being assessed for each failure under section 284 of the Act.

Under subsection 286(1) of the Excise Tax Act, every person who carries on a business or is engaged in a commercial activity in Canada, and every person who is required to file a return or apply for a rebate or a refund, is required to keep records that will allow the CRA to determine a person's liabilities and obligations under this Act.

Under subsection 288(1) of the Act, officers of the CRA are authorized to inspect, audit, and examine your records. During the examination, the CRA will closely review your books and records to confirm whether you are fulfilling your obligations, applying tax laws correctly, and receiving any refunds to which you are entitled. For an examination, you must make available all of your relevant records and supporting documents, both paper and electronic, to the examiner.

For general information on examinations and audits, go to **canada.ca/cra-forms** and search for our pamphlet RC4188, What You Should Know About Audits. To help you understand your

Edmonton TSO
Suite 10 9700 Jasper Avenue
Edmonton AB T5J 4C8

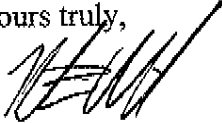
Telephone: 1-800-992-0562 or 587-489-2590
Facsimile: 1-855-848-8075 or 780-495-2873
Website: **canada.ca/revenue-agency**
Page 3 of 4

PROTECTED B

rights as a taxpayer, we also recommend that you read RC17, Taxpayer Bill of Rights Guide: Understanding your rights as a taxpayer. This guide can be found at canada.ca/taxpayer-rights.

If you have any questions or concerns during the course of the examination, **please call me at 1-800-992-0562 or at 587-489-2590**. My team leader, Kristina Wilson, can be reached at 587-489-2782.

Yours truly,



For:
Stephanie Fossbakken
Examiner
GST/HST Refund Integrity Program
Audit Division

Edmonton TSO
Suite 10 9700 Jasper Avenue
Edmonton AB T5J 4C8

Telephone: 1-800-992-0562 or 587-489-2590
Facsimile: 1-855-848-8075 or 780-495-2873
Website: canada.ca/revenue-agency

Page 4 of 4



July 28, 2020

DAVID RICHTER
DIRECTOR
ACCESS VALVE LTD.
1610 - 520 5 AVE SW
CALGARY AB T2P 3R7

Dear David Richter:

**Subject: Examination of the goods and services tax/harmonized sales tax (GST/HST)
return for the period 2020-02-01 to 2020-03-23
Business number: 12767 1667 RT0001**

Further to our telephone conversation with Robert Kleembaum on July 24, 2020, this is to confirm that the GST/HST return for the period noted above has been selected for an examination. We request your immediate attention to ensure all requested information is sent within the time limit, or earlier, so that we may process your returns promptly.

You have the choice of sending your documents through the **Submit documents** service, which is found in My Business Account or Represent a Client. Submit documents is a secure online service that allows registrants or their representatives to send their records to the Canada Revenue Agency (CRA) electronically. You must enter the following case number **57304041** to make sure your documents are transmitted properly. Failure to enter the case number can result in delays in finalizing your file. For more information, please go to **canada.ca/cra-submit-documents-online**.

Alternatively, you may fax the documents to the fax number listed or mail it to the address indicated on the last page of this letter. **All documents should be directed to my attention and marked "Personal and Confidential"**.

If you are a Canadian individual or business, you can view, add, or modify an authorized representative (such as an accountant, a lawyer, or a family member/friend) by using our online services at **canada.ca/cra-login-services**. Doing so gives your representative instant access to your information and online services to easily manage your account. Or, you can send us a completed **AUT-01 Authorize a Representative for Access by Phone and Mail** form. This will allow them to communicate on your behalf with the CRA only by phone, fax, and mail. If it is necessary to cancel consent for an existing representative or delegated authority, a completed **AUT-01X Cancel Authorization for a Representative** form must be sent. Further information on authorizing or cancelling authorization for a representative can be found at **canada.ca/taxes-representative-authorization**.

The processing of your return will not be completed until we have reviewed the return and all the supporting documents requested. As discussed, we expect the following information and documents to be sent to us by **August 28, 2020**:

1. A detailed description of your business activity, including a summary of your taxable and non-taxable revenues.
2. A detailed listing of gross sales and the GST/HST collected/collectible on those sales for the above period. The listing detail should include, for each sale, the invoice date, customer name, sale amount, and GST/HST collected/collectible. The listing(s) provided should also show the total sales and the total GST/HST collected/collectible for the period. If the total shown on the listing differs from the amount reported, please provide an explanation.
3. From the detailed listing of gross sales for the above period, copies of the minimum 10, unless fewer than 10 transactions largest invoices, each of which were issued to different customers. If there are any discrepancies between the invoices and the amounts recorded in the gross sales listing, please provide an explanation.
4. A detailed listing of the input tax credits (ITCs) claimed for the above period. The listing detail should include, for each purchase, the invoice date, supplier name, description of goods or services purchased, and the amount of GST/HST paid or payable. The listing should also show the total GST/HST paid or payable for the period. If the total shown on the listing differs from the amount claimed, please provide an explanation.

If the listing includes invoices that are dated in a period prior to the period noted above, please provide the related detailed ITC listing(s) for those prior periods up until the period under examination for ITC eligibility purposes.

5. From the detailed listings of ITCs claimed for the above period, copies of the minimum 10, unless fewer than 10 transactions largest invoices, each of which were received from different suppliers. Each invoice should show, at minimum, the invoice date, the supplier's name and business number, and the amount of GST/HST paid or payable. If there are any discrepancies between the supplier invoices, the amount recorded in the listing, and the amount claimed on your return, please provide an explanation.

Please note that we require a copy of the original invoice(s) for each entry above. Statements of account, credit card statements, received on account receipts, and cancelled cheques are not considered sufficient documentation to support an ITC.

In addition to the above noted items, please include the following information:

6. A listing of all accounts payable up to and including the date of receivership.

7. A listing of all accounts payable that have been paid after the date of receivership.
8. A listing of all accounts payable that you expect will be paid and the source of funds for those payments.
9. A listing of any inventory, equipment or other assets still owned by the company as of the date of receivership.
10. A listing of any inventory, equipment or other assets sold on or after the date of receivership and the details of those sales.

11. A copy of the trustee's current Statement of Account or Statement of Affairs.
12. A breakdown of the Canadian suppliers vs. non-resident suppliers from the accounts payable listing up to the date of receivership.
13. For the non-resident vendors, a sample invoice to verify that there would not have been any GST/HST charged on the supply.

If the information is not received by August 28, 2020, the ITCs claimed for the period noted above may be reduced to zero under subsection 169(4) of the Excise Tax Act and the GST/HST collected/collectible may be adjusted under subsection 221(1) of the Act, based on the information we have available. Further, failure to provide the requested documentation may result in a \$100 penalty being assessed for each failure under section 284 of the Act.

Under subsection 286(1) of the Act, every person who carries on a business or is engaged in a commercial activity in Canada, and every person who is required to file a return or apply for a rebate or a refund, is required to keep records that will allow the CRA to determine a person's liabilities and obligations under this Act.

Under subsection 288(1) of the Act, officers of the CRA are authorized to inspect, audit, and examine your records. During the audit, the CRA will closely examine your books and records to confirm whether you are fulfilling your tax obligations, applying tax laws correctly, and receiving any refunds to which you are entitled. For an examination, you must make available all of your relevant records and supporting documents, both paper and electronic, to the examiner.

For general information on examinations and audits, go to **canada.ca/cra-forms** and search for our pamphlet RC4188, What You Should Know About Audits. To help you understand your

Edmonton TSO
Suite 10 9700 Jasper Avenue
Edmonton AB T5J 4C8

Telephone: 1-800-992-0562 or 587-489-2590
Facsimile: 1-855-848-8075 or 780-495-2873
Website: **canada.ca/revenue-agency**
Page 3 of 4

rights as a taxpayer, we also recommend that you read RC17, Taxpayer Bill of Rights Guide: Understanding your rights as a taxpayer. This guide can be found at canada.ca/taxpayer-rights.

If you have any questions or concerns during the course of the examination, **please call me at 1-800-992-0562 or at 587-489-2590**. My team leader, Kristina Wilson, can be reached at 587-489-2782.

Yours truly,



for Stephanie Fossbakken
Examiner
GST/HST Refund Integrity Program
Audit Division

August 27, 2020

Canada Revenue Agency
Edmonton TSO
Suite 10, 9700 Jasper Avenue
Edmonton, AB
T5J 4C8

Via Fax 1-855-848-8075

Attention: Stephanie Fossbakken

**Re: Examination of the GST return for the period of 2020-02-01 to 2020-03-23
Business number 12767 1667 RT001**

The purpose of this letter is to respond to the letter dated July 28, 2020 (the “**CRA July Letter**”). This response has been provided by FTI Consulting Canada in its capacity as Receiver of Access Value.

The following numbering corresponds with the numbering in the CRA July Letter. Attached to this letter are all of the below schedules as denoted by the header on each page.

1. Access valve Ltd provides in house and on site valve repair to customers primarily on the oil and gas industry, as well as provide new valves when required. Parts and repairs are also provided to other industries as required. All revenue recorded is taxable.
2. Schedule 1
 - a. Balance for GST filing as submitted to the CRA included for reference.Schedule 2
 - b. This schedule includes each entry for the period and shows both GST collected and total invoice amount.
3. Schedule 3
 - a. Top 10 GST collected invoices
4. Schedule 4
 - a. This schedule includes each GST paid entry for the period
5. Schedule 5
 - a. Top 10 ITC invoices
6. Schedule 6
 - a. This schedule was run at the end of August and the total differs from the creditor listing as it includes additional invoices that were received and determined to be pre-receivership or some invoices were paid subsequent to the creditor listing being created. This schedule reflects the best information as to which invoices have been recorded as ITC's but have not been paid to date.

7. Schedule 6 was ran at the end of August so instead of showing individual payments made against the creditor listing Schedule 6 should be read to encompass all invoices that have not been paid.
8. The receivership resulted in a corporate sale of Access Valve. This sale did not compromise any creditors. Consequently, all amounts in the creditor listing at the receivership date will be paid by the purchaser of Access Valve in the future.
9. The Receiver has sold all assets associate with Access Valve effective June 30, 2020.
 - a. Attached as Schedule 9 is a copy of the filed Receiver's Certificate and Approval and Vesting Order confirming the sale by the Receiver.
10. Access Valve was sold by corporate transaction on June 30, 2020. This sale included all of the corporate assets and fixed assets of Access Valve.
11. As all assets have been sold the Receiver's statement of account no longer includes any assets or liabilities for Access Valve.
12. All vendors from Schedule 6 are Canadian suppliers and charge GST on invoices. One vendor (HIS Global Inc) charges in USD, GST is still payable on their invoices.
13. N/A

Access Valve has advised the Receiver that any questions with respect to the ongoing operations and GST accounts of Access Valve should be directed to Gord Fritz at gordfritz@outlook.com or 403-396-3539.

Please contact the undersigned at 587-999-5516 if you have any questions with respect to the foregoing.

Sincerely,



Rob Kleebaum

FTI Consulting Canada Inc.

in its capacity as receiver and manager
of Accede Energy Services Ltd., Accede Fire & Safety Ltd.,
1537723 Alberta Inc., and Access Valve Ltd.,
and not in its personal capacity.

Encl.

Canada Revenue
AgencyAgence du revenu
du Canada

PROTECTED B

September 22, 2020

KRISTOPHER FLECKENSTEIN
DIRECTOR
ACCEDE ENERGY SERVICES LTD.
1610 - 520 5 AVE SW
CALGARY AB T2P 3R7

Dear Kristopher Fleckenstein:

**Subject: Examination of the goods and services tax/harmonized sales tax (GST/HST)
return for the period 2020-03-01 to 2020-03-23
Business number: 83058 3407 RT0001**

As a result of the failure to provide the requested supporting documentation initially requested in our letter dated July 28, 2020, we are proposing to make changes to your GST/HST return for the period noted above. The enclosed proposed statement of audit adjustments explains these changes in detail.

If you have further information that you would like us to consider, you have **thirty (30) days** from the date of this letter to make your submission. If you fail to respond to this letter within the specified time period, we will finalize the examination as proposed.

You have the choice of sending your documents through the **Submit documents** service, which is found in My Business Account or Represent a Client. Submit documents is a secure online service that allows registrants or their representatives to send their records to the Canada Revenue Agency (CRA) electronically. You must enter the following case number **67198041** to make sure your documents are transmitted properly. Failure to enter the case number can result in delays in finalizing your file. For more information, please go to **canada.ca/cra-submit-documents-online**.

Alternatively, you may fax the documents to the fax number listed or mail it to the address indicated on the last page of this letter. **All documents should be directed to my attention and marked "Personal and Confidential"**.

If you are a Canadian individual or business, you can view, add, or modify an authorized representative (such as an accountant, a lawyer, or a family member/friend) by using our online services at **canada.ca/cra-login-services**. Doing so gives your representative instant access to your information and online services to easily manage your account. Or, you can send us a completed **AUT-01 Authorize a Representative for Access by Phone and Mail** form. This will allow them to communicate on your behalf with the CRA only by phone, fax, and mail. If it is necessary to cancel consent for an existing representative or delegated authority, a completed **AUT-01X Cancel Authorization for a Representative** form must be sent. Further information on

PROTECTED B

authorizing or cancelling authorization for a representative can be found at canada.ca/taxes-representative-authorization.

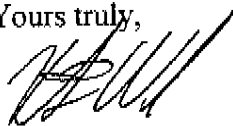
Under subsection 286(1) of the Excise Tax Act, every person who carries on a business or is engaged in a commercial activity in Canada, and every person who is required to file a return or apply for a rebate or a refund, is required to keep records that will allow the Canada Revenue Agency to determine a person's liabilities and obligations under this Act.

Under subsection 288(1) of the Act, officers of the CRA are authorized to inspect, audit, and examine your records. During the audit, the CRA will closely examine your books and records to confirm whether you are fulfilling your tax obligations, applying tax laws correctly, and receiving any refunds to which you are entitled. For an examination, you must make available all of your relevant records and supporting documents, both paper and electronic, to the examiner.

For general information on examinations and audits, go to canada.ca/cra-forms and search for our pamphlet RC4188, What You Should Know About Audits. To help you understand your rights as a taxpayer, we also recommend that you read RC17, Taxpayer Bill of Rights Guide: Understanding your rights as a taxpayer. This guide can be found at canada.ca/taxpayer-rights.

If you have any questions concerning the proposed changes, **please call me at 1-800-992-0562 or at 587-489-2590 or 780-266-2974**. My team leader, Kristina Wilson, may be reached at 587-489-2782.

Yours truly,



For :

Stephanie Fossbakken
Examiner
GST/HST Refund Integrity Program
Audit Division

Enclosure

Edmonton TSO
Suite 10 9700 Jasper Avenue
Edmonton AB T5J 4C8

Telephone: 1-800-992-0562 or 587-489-2590
Facsimile: 1-855-848-8075 or 780-495-2873
Website: canada.ca/revenue-agency
Page 2 of 2

Canada Revenue
AgencyAgence du revenu
du Canada

PROTECTED B

Proposed Statement of Audit Adjustments

ACCEDE ENERGY SERVICES LTD.

Business Number: 83058 3407 RT0001

Examination for the Period: 2020-03-01 to 2020-03-23

Sales and other revenue

As filed	\$ 454,081.00
Adjustments	0.00
Revised sales and other revenue (line 101)	<u>\$ 454,081.00</u>

**Goods and services tax/
harmonized sales tax (GST/HST)**

As filed	\$ 33,955.69	
Adjustments - see Note 1	29,109.90	
Revised GST/HST collected (line 105)		\$ 63,065.59

Input tax credits (ITCs)

As filed	\$ 17,963.84	
Adjustments	0.00	
Revised ITCs (line 108)		<u>17,963.84</u>

Revised net tax owing (refund)\$ 45,101.75**Notes:**

- We have proposed to assess tax payable under paragraph 296(1)(b) of the Act. The Minister may assess a purchaser who is insolvent, bankrupt or in receivership for GST/HST not paid to a supplier. We have reviewed the documents provided or available, which listed amounts payable to various suppliers. We have removed amounts where an ITC would not have been claimed and have proposed to assess tax payable on the remaining amounts where ITCs were claimed, or where it is reasonable to conclude that ITCs were previously claimed. Please see the calculations below for details. For more information, please see Policy Statement P-112R, Assessment of Tax Payable where a Purchaser is Insolvent, which is available on our website at canada.ca/gst-hst-pub.

Total balance of unsecured creditors	\$ 625,352.00
Less: Alberta Blue Cross	14,044.00
Total revised balance of creditors owed:	<u>\$ 611,308.00</u>

Gross balance unpaid creditors	\$ 611,308.00
HST inclusive rate (5/105)	0.0476
Total proposed tax assessed on unpaid creditors	<u>\$ 29,109.90</u>

Canada Revenue
AgencyAgence du revenu
du Canada

PROTECTED B

September 22, 2020

KRISTOPHER FLECKENSTEIN
DIRECTOR
ACCEDE ENERGY SERVICES LTD.
1610 - 520 5 AVE SW
CALGARY AB T2P 3R7

Dear Kristopher Fleckenstein:

**Subject: Examination of the goods and services tax/harmonized sales tax (GST/HST)
return for the period 2020-04-01 to 2020-04-30
Business number: 83058 3407 RT0002**

As a result of the failure to provide the requested supporting documentation initially requested in our letter dated July 28, 2020, we are proposing to make changes to your GST/HST return for the period noted above. The enclosed proposed statement of audit adjustments explains these changes in detail.

If you have further information that you would like us to consider, you have **thirty (30) days** from the date of this letter to make your submission. If you fail to respond to this letter within the specified time period, we will finalize the examination as proposed.

You have the choice of sending your documents through the **Submit documents** service, which is found in My Business Account or Represent a Client. Submit documents is a secure online service that allows registrants or their representatives to send their records to the Canada Revenue Agency (CRA) electronically. You must enter the following case number **68743041** to make sure your documents are transmitted properly. Failure to enter the case number can result in delays in finalizing your file. For more information, please go to **canada.ca/cra-submit-documents-online**.

Alternatively, you may fax the documents to the fax number listed or mail it to the address indicated on the last page of this letter. **All documents should be directed to my attention and marked "Personal and Confidential"**.

If you are a Canadian individual or business, you can view, add, or modify an authorized representative (such as an accountant, a lawyer, or a family member/friend) by using our online services at **canada.ca/cra-login-services**. Doing so gives your representative instant access to your information and online services to easily manage your account. Or, you can send us a completed **AUT-01 Authorize a Representative for Access by Phone and Mail** form. This will allow them to communicate on your behalf with the CRA only by phone, fax, and mail. If it is necessary to cancel consent for an existing representative or delegated authority, a completed **AUT-01X Cancel Authorization for a Representative** form must be sent. Further information on

PROTECTED B

authorizing or cancelling authorization for a representative can be found at canada.ca/taxes-representative-authorization.

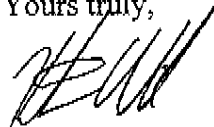
Under subsection 286(1) of the Excise Tax Act, every person who carries on a business or is engaged in a commercial activity in Canada, and every person who is required to file a return or apply for a rebate or a refund, is required to keep records that will allow the Canada Revenue Agency to determine a person's liabilities and obligations under this Act.

Under subsection 288(1) of the Act, officers of the CRA are authorized to inspect, audit, and examine your records. During the audit, the CRA will closely examine your books and records to confirm whether you are fulfilling your tax obligations, applying tax laws correctly, and receiving any refunds to which you are entitled. For an examination, you must make available all of your relevant records and supporting documents, both paper and electronic, to the examiner.

For general information on examinations and audits, go to canada.ca/cra-forms and search for our pamphlet RC4188, What You Should Know About Audits. To help you understand your rights as a taxpayer, we also recommend that you read RC17, Taxpayer Bill of Rights Guide: Understanding your rights as a taxpayer. This guide can be found at canada.ca/taxpayer-rights.

If you have any questions concerning the proposed changes, **please call me at 1-800-992-0562 or at 587-489-2590 or 780-266-2974**. My team leader, Kristina Wilson, may be reached at 587-489-2782.

Yours truly,



For:

Stephanie Fossbakken
Examiner
GST/HST Refund Integrity Program
Audit Division

Enclosure

Edmonton TSO
Suite 10 9700 Jasper Avenue
Edmonton AB T5J 4C8

Telephone: 1-800-992-0562 or 587-489-2590
Facsimile: 1-855-848-8075 or 780-495-2873
Website: canada.ca/revenue-agency

Page 2 of 2

Canada Revenue
AgencyAgence du revenu
du Canada

PROTECTED B

Proposed Statement of Audit Adjustments

ACCEDE ENERGY SERVICES LTD.

Business Number: 83058 3407 RT0002

Examination for the Period: 2020-04-01 to 2020-04-30

Sales and other revenue

As filed	\$ 505,740.00	
Adjustments	0.00	
Revised sales and other revenue (line 101)	<u>\$ 505,740.00</u>	

**Goods and services tax/
harmonized sales tax (GST/HST)**

As filed	\$ 27,058.07	
Adjustments - see note 1	<u>48,802.93</u>	
Revised GST/HST collected (line 105)		\$ 75,861.00

Input tax credits (ITCs)

As filed	\$ 18,225.88	
Adjustments - see note 2	<u>(18,225.88)</u>	
Revised ITCs (line 108)		<u>0.00</u>

Revised net tax owing (refund)\$ 75,861.00**Notes:**

- As a GST/HST registrant making taxable supplies, you are required under subsection 221(1) of the Excise Tax Act to collect the tax, calculated at the correct rate, from the recipient of the supply. Since you have not provided any information or documents to support that you are making zero-rated, exempt or tax-relieved supplies, we are considering you to be making taxable supplies. As such, you are required to collect and remit the GST/HST payable on these supplies. We propose to assess GST/HST at the highest rate in Canada of 15% on your reported sales, as we are unable to determine where the supply of your goods and/or services took place.

Total sales per the return filed	\$ 505,740.00	
GST/HST rate	15%	
Expected GST/HST	<u>\$ 75,861.00</u>	
Less: GST/HST reported	<u>27,058.07</u>	
Unreported GST/HST		<u>\$ 48,802.93</u>

PROTECTED B

2. Subsection 169(4) of the Act provides that a GST/HST registrant is not permitted to claim an ITC unless the registrant has sufficient evidence to support the claim. Sufficient evidence would include the date, the vendor's name, the GST/HST number of the vendor, the purchaser's name, the amount of GST/HST, and a brief description of the goods or services.

For more information please see GST/HST Memorandum 8.4, Documentary Requirements for Claiming Input Tax Credits, which can be found at canada.ca/gst-hst-pub.

We propose to adjust your return for ITCs that do not meet documentary requirements. The ITCs may be allowed on this return if you provide the listing and supporting documents by October 22, 2020, for our review.

October 21, 2020

Canada Revenue Agency
Edmonton TSO
Suite 10, 9700 Jasper Avenue
Edmonton, AB
T5J 4C8

Via Fax 1-855-848-8075

Attention: Stephanie Fossbakken

**Re: Examination of the GST return for the period of 2020-04-01 to 2020-04-30
Business number 83058 3407 RT002**

The purpose of this letter is to respond to the two letters from the CRA with respect to Accede Energy Services Ltd. (the “**Company**”), dated July 28, 2020 (the “**July Letter**”) and September 22, 2020 (the “**September Letter**”). This response has been provided by FTI Consulting Canada in its capacity as Receiver of Accede Energy Services Ltd.

The Receiver objects to the changes proposed by the CRA in the September to the Company’s April 2020 GST return (the “**April GST Return**”). The Receiver’s position is that the April GST Return was filed correctly and there should be no adjustments to the returned filed by the Receiver in May 2020. Further the Receiver believes that the following back up which was originally requested by the CRA in the July Letter will provide the required information to uphold the April GST Return as filed.

The following are the Receiver’s general responses to the notes in the September Letter:

1. The Company operations are in Alberta and Saskatchewan, as such the services provided by the Company include GST payable of 5%. For any services provided in Saskatchewan, the Company files a separate PST return. Therefore the proposed change of assessing GST receivable of 15% is inaccurate. The sample invoices included in the backup provide below should be a sufficient sample to corroborate the above.
2. The ITC’s for the April GST Return include invoices received following the Receivership date. As such it is the Receiver’s position that all invoices recorded as ITC’s in the April GST Return were post-receivership and were paid by the Receiver. As such all ITC’s are valid and there should be no changes to the April GST Return with respect to the ITC’s claimed. The sample invoices included in the backup provide below should be a sufficient sample to corroborate the above.

The following numbering correspondes with the numbering in the July Letter. Attached to this correspondence are all of the below schedules as denoted by the header on each page.

1. Accede Energy Services Ltd is an energy services company which provides oilfield equipment rentals. All revenue recorded is taxable.
2. Schedule 1
 - a. Balance for GST filing as submitted to the CRA included for reference.Schedule 2
 - b. This schedule includes each entry for the period and shows both GST collected and total invoice amount.
3. Schedule 3
 - a. List of Top 10 GST collected invoices and each invoice individually
4. Schedule 4
 - a. This schedule includes each GST paid entry for the period
5. Schedule 5
 - a. List of Top 10 ITC invoices and each invoice individually
6. Schedule 6
 - a. This schedule is the creditor listing as at the Receivership Date of March 24, 2020.
7. All amounts in schedule 6 are stayed by the Receivership Order and none of these amounts have been paid after March 24, 2020.
8. The recoveries from the sale of the assets of the Company did not exceed the secured debt. Accordingly, there will be no funds available for unsecured creditors and therefore none of the amounts in schedule 6 will be paid.
9. The Company owned approximately 3,600 pieces of equipment relating to its business operations. It is impractical to attach a complete equipment listing to this fax. If this complete listing is required, please contact the undersigned and alternate arrangements can be made to review the asset listing.
10. The Receiver has sold all assets of the Company. The Receiver has completed 2 asset sales and the remaining assets of the Company were sold by Auction.
 - a. Attached as Schedule 10 is a copy of the Receiver's First Report which describes these sales. The Court Orders resulting from this application can be found on the Receiver's website, <http://cfcanda.fticonsulting.com/accedeenergy/> as they are too large to attach here.
11. Schedule 11
 - a. This is an excerpt from the Receiver's Third Report and is the Receiver's schedule of receipts and disbursements at October 9, 2020. The full Third Report can be found on the Receiver's website.
12. All vendors from Schedule 6 are Canadian suppliers and charge GST on invoices.
13. N/A

Please contact the undersigned at 587-999-5516 if you have any questions with respect to the foregoing.

Sincerely,



Rob Kleebaum

FTI Consulting Canada Inc.

in its capacity as receiver and manager

of Accede Energy Services Ltd., Accede Fire & Safety Ltd.,

1537723 Alberta Inc., and Access Valve Ltd.,

and not in its personal capacity.

Encl.



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Alberta
Division No.: 02 - Calgary
Court No.: 25-2689843
Estate No.: 25-2689843

In the Matter of the Bankruptcy of:

Accede Energy Services Ltd.
Debtor

FTI CONSULTING CANADA INC.
Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	November 18, 2020, 09:55	Security:	\$0.00
Date of trustee appointment:	November 18, 2020		
Meeting of creditors:	December 03, 2020, 10:00 Meeting to be conducted by telephone 1-888-619-1583 PIN: 172 136 0861, Alberta Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: November 18, 2020, 12:13

E-File/Dépôt Electronique

Official Receiver

Harry Hays Building, 220 - 4th Ave SE, Suite 478, Calgary, Alberta, Canada, T2G4X3, (877)376-9902



District of: Alberta
Division No. 02 - Calgary
Court No. 25-2689843
Estate No. 25-2689843

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the matter of the receivership of
Accede Energy Services Ltd.
of the of Lacombe County
in the Province of Alberta

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the bankruptcy of Accede Energy Services Ltd. of the of Calgary in the Province of Alberta and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 18th day of November 2020, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and

(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.

(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____

(Attach a copy of sales agreement and delivery receipts.)

- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____,
- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

7. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, _____.

 Witness

 Creditor

Phone Number: _____
 Fax Number : _____
 E-mail Address : _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

District of: Alberta
Division No. 02 - Calgary
Court No. 25-2689843
Estate No. 25-2689843

FORM 36
Proxy
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the matter of the receivership of
Accede Energy Services Ltd.
of the of Lacombe County
in the Province of Alberta

I, _____, of _____, a creditor in the above matter, hereby
appoint _____, of _____, to be
my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without)
power to appoint another proxyholder in his or her place.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

FTI Consulting Canada Inc. - Licensed Insolvency Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035
E-mail: robert.kleebaum@fticonsulting.com

Instructions to Creditors Respecting Proof of Claim and Proxy Form

Claims not completed correctly in every respect will be returned.

General

- A properly completed and supported Proof of Claim form must be submitted to the Trustee in order to be eligible for any potential distribution.
- This checklist is provided to assist you in preparing the accompanying Proof of Claim form and, where required, Proxy Forms in a complete and accurate manner. Please specifically check each requirement.
- **Give the complete address** where any notice or correspondence is to be forwarded.

Paragraph 1

- Creditor must state full and complete legal name of company or firm.
- If the individual completing the proof of claim is not the creditor himself, he must state his position or title.

Paragraph 2

- No action is needed except to read this clause.

Paragraph 3

- A **detailed statement of account** must be attached to the Proof of Claim and must show the date, number and amount of all invoices or charges, together with the date, number and amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.
- The amount on the **statement of account** (Schedule A) must correspond to the amount indicted on the proof of claim.

Paragraph 4

- Please check (x) the type of claim which applies to you. ****PLEASE DO NOT LEAVE THIS SECTION BLANK****.
- A priority claim is only granted to specific creditors under S.136 of The *Bankruptcy and Insolvency Act*. Please review the legislation to determine if you are eligible to make such a claim in this estate.
- A secured creditor must **attach a copy of the security agreement as registered**, and must give full particulars of the security, including the date the security was given and the value assessed to the security by the creditor.
- Claim by Farmer, Fisherman or Aquaculturist must **attach a copy of sales agreement and delivery documents**.

Paragraph 5

- If you are related by blood or marriage to the debtor, then you should consider yourself to be a related person pursuant to Section 4 of the Act. If the debtor is a corporation, you would be considered to be related to it if you were a shareholder or if your company was controlled by the same shareholders as the bankrupt corporation. You must also indicate if you have dealt with the debtor in a non-arm's-length transaction.

Paragraph 6

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
- Within **the three (3) months preceding** the bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
- Within **the twelve (12) months preceding** the bankruptcy or the proposal, in the case where the claimant and the debtor are related.

General

- This document **must be signed** personally by the individual completing this declaration.
- The signature of a witness is required.
- Completing the phone and fax number and email address is essential, especially if the claim is sent via fax or email.

Proxy Form

The *Bankruptcy and Insolvency Act* permits a Proof of Claim to be made by a duly authorized agent of the creditor but, in order for such a person to vote at the first meeting of creditors they must hold a properly completed proxy.

- A creditor may vote either in person or by proxy.
- A debtor may not be appointed a proxy to vote at any meeting of his creditors.
- The Trustee may be appointed as a proxy for any creditor.
- A corporation may vote by an authorized agent at a meeting of creditors.
- In order for a duly authorized person to have a right to vote, he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Alberta
Division No.: 02 - Calgary
Court No.: 25-2689838
Estate No.: 25-2689838

In the Matter of the Bankruptcy of:

Accede Fire & Safety Ltd.
Debtor

FTI CONSULTING CANADA INC.
Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	November 18, 2020, 09:44	Security:	\$0.00
Date of trustee appointment:	November 18, 2020		
Meeting of creditors:	December 03, 2020, 10:30 Meeting to be conducted by telephone 1-888-619-1583 PIN: 172 136 0861, Alberta Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: November 18, 2020, 12:03

E-File/Dépôt Electronique

Official Receiver

Harry Hays Building, 220 - 4th Ave SE, Suite 478, Calgary, Alberta, Canada, T2G4X3, (877)376-9902



District of: Alberta
Division No. 02 - Calgary
Court No. 25-2689838
Estate No. 25-2689838

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the matter of the receivership of
Accede Fire & Safety Ltd.
of the of Lacombe County
in the Province of Alberta

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the bankruptcy of Accede Fire & Safety Ltd. of the of Calgary in the Province of Alberta and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 18th day of November 2020, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and

(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.

(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____

(Attach a copy of sales agreement and delivery receipts.)

- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____,
- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

7. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.

- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, _____.

Witness

Creditor

Phone Number: _____
Fax Number : _____
E-mail Address : _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

District of: Alberta
Division No. 02 - Calgary
Court No. 25-2689838
Estate No. 25-2689838

FORM 36
Proxy
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the matter of the receivership of
Accede Fire & Safety Ltd.
of the of Lacombe County
in the Province of Alberta

I, _____, of _____, a creditor in the above matter, hereby
appoint _____, of _____, to be
my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without)
power to appoint another proxyholder in his or her place.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

FTI Consulting Canada Inc. - Licensed Insolvency Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035
E-mail: robert.kleebaum@fticonsulting.com

Instructions to Creditors Respecting Proof of Claim and Proxy Form

Claims not completed correctly in every respect will be returned.

General

- A properly completed and supported Proof of Claim form must be submitted to the Trustee in order to be eligible for any potential distribution.
- This checklist is provided to assist you in preparing the accompanying Proof of Claim form and, where required, Proxy Forms in a complete and accurate manner. Please specifically check each requirement.
- **Give the complete address** where any notice or correspondence is to be forwarded.

Paragraph 1

- Creditor must state full and complete legal name of company or firm.
- If the individual completing the proof of claim is not the creditor himself, he must state his position or title.

Paragraph 2

- No action is needed except to read this clause.

Paragraph 3

- A **detailed statement of account** must be attached to the Proof of Claim and must show the date, number and amount of all invoices or charges, together with the date, number and amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.
- The amount on the **statement of account** (Schedule A) must correspond to the amount indicted on the proof of claim.

Paragraph 4

- Please check (x) the type of claim which applies to you. ****PLEASE DO NOT LEAVE THIS SECTION BLANK****.
- A priority claim is only granted to specific creditors under S.136 of The *Bankruptcy and Insolvency Act*. Please review the legislation to determine if you are eligible to make such a claim in this estate.
- A secured creditor must **attach a copy of the security agreement as registered**, and must give full particulars of the security, including the date the security was given and the value assessed to the security by the creditor.
- Claim by Farmer, Fisherman or Aquaculturist must **attach a copy of sales agreement and delivery documents**.

Paragraph 5

- If you are related by blood or marriage to the debtor, then you should consider yourself to be a related person pursuant to Section 4 of the Act. If the debtor is a corporation, you would be considered to be related to it if you were a shareholder or if your company was controlled by the same shareholders as the bankrupt corporation. You must also indicate if you have dealt with the debtor in a non-arm's-length transaction.

Paragraph 6

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
- Within **the three (3) months preceding** the bankruptcy or the proposal, in the case where the claimant and the debtor are not related.
- Within **the twelve (12) months preceding** the bankruptcy or the proposal, in the case where the claimant and the debtor are related.

General

- This document **must be signed** personally by the individual completing this declaration.
- The signature of a witness is required.
- Completing the phone and fax number and email address is essential, especially if the claim is sent via fax or email.

Proxy Form

The *Bankruptcy and Insolvency Act* permits a Proof of Claim to be made by a duly authorized agent of the creditor but, in order for such a person to vote at the first meeting of creditors they must hold a properly completed proxy.

- A creditor may vote either in person or by proxy.
- A debtor may not be appointed a proxy to vote at any meeting of his creditors.
- The Trustee may be appointed as a proxy for any creditor.
- A corporation may vote by an authorized agent at a meeting of creditors.
- In order for a duly authorized person to have a right to vote, he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.

November 23, 2020

IN THE MATTER OF THE BANKRUPTCY OF
ACCEDE ENERGY SERVICES LTD.
OF THE CITY OF CALGARY
IN THE PROVINCE OF ALBERTA

To all known creditors of Accede Energy Services Ltd.

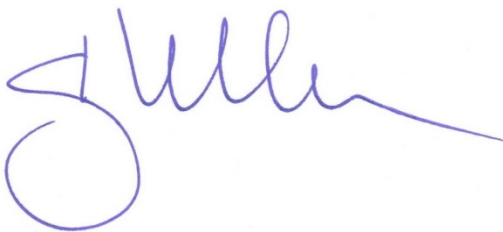
Enclosed are the following documents:

- Form 71
 - Notice of First Meeting of Creditors;
- Form 78
 - Statement of Affairs;
 - Creditor Mailing List;
- Form 19 Certificate of Filing; and
- Form 31 & 36
 - Proof of Claim / Proxy and related instructions.

Please complete your proof of claim form and submit it with required documentation to Rob Kleebaum by email at robert.kleebaum@fticonsulting.com or by fax at (403) 699-8062.

Yours truly,

FTI Consulting Canada Inc.



Deryck Helkaa, CIRP
Senior Managing Director

District of: Alberta
Division No. 02 - Calgary
Court No. 25-2689843
Estate No. 25-2689843

FORM 71
Notice of First Meeting of Creditors
(Paragraph 155(d.1) of the Act)

In the matter of the receivership of
Accede Energy Services Ltd.
of the of Lacombe County
in the Province of Alberta

Summary Administration

Take notice that:

1. A first meeting of creditors has been requested to be held by the official receiver (or creditors).
2. The first meeting of creditors of the bankrupt will be held on the 3rd day of December 2020, at 10:00 AM, at 1-888-619-1583 or 403-407-5792, 172 136 0861#.
3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, if necessary, a proxy.

Dated at the city of Calgary in the Province of Alberta, this 20th day of November 2020.

FTI Consulting Canada Inc. - Licensed Insolvency Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035 Fax: (403) 232-6116

CERTIFICATE OF COMMISSIONER FOR OATHS
Document commissioned during a Public Emergency Period

1. I, **Aaron Marchadour**, being a student-at-law with MLT Aikins LLP and a commissioner for oaths in and for the Province of Alberta, certify that in witnessing and commissioning the within Form 78 Statement of Affairs by Deryck Helkaa, of FTI Consulting Canada Inc., as Receiver, executed on November 17, 2020:
2. I commissioned this form using video technology, as Deryck Helkaa was not physically present before the commissioner, but was linked with the commissioner utilizing video technology.
3. I utilized the process for remote commissioning as outlined in the Notice to the Profession and Public – Remote Commissioning, NPP#2020-02, by the Court of Queen's Bench of Alberta on March 25, 2020.
4. I am satisfied that a two-way video conferencing was necessary because it was impossible or unsafe, for medical reasons, for the deponent and the commissioner to be physically present together.
5. I witnessed the signature in a single session during which I was able at all times to *see and hear* the deponent signing the form by electronic means.
6. I am satisfied that the deponent as named in the form is who the person purports to be.
7. I received from the deponent the signed form together with the exhibits by electronic means.
8. I have maintained in my files the signed form with my signature as a commissioner for oaths.

Dated this 17th day of November, 2020.



(Signature of student-at-law)

Aaron Marchadour

(Print or type student-at-law's name)

AARON MARCHADOUR
STUDENT-AT-LAW

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

Original

Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the matter of the receivership of
 Accede Energy Services Ltd.
 of the of Lacombe County
 in the Province of Alberta

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 17th day of November 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	625,352.33	1. Inventory	0.00
Balance of secured claims as per list "B"	28,818,845.57	2. Trade fixtures, etc.	0.00
Total unsecured creditors	29,444,197.90	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	0.01	Good	0.00
3. Preferred creditors as per list "C"	0.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00	Bad	0.00
Total liabilities	29,444,197.91	Estimated to produce	0.00
Surplus	NIL	4. Bills of exchange, promissory note, etc., as per list "F"	0.00
		5. Deposits in financial institutions	0.00
		6. Cash	0.01
		7. Livestock	0.00
		8. Machinery, equipment and plant	0.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	0.00
		11. RRSPs, RRIAs, life insurance, etc.	0.00
		12. Securities (shares, bonds, debentures, etc.)	0.00
		13. Interests under wills	0.00
		14. Vehicles	0.00
		15. Other property, as per list "H"	0.00
		If bankrupt is a corporation, add:	
		Amount of subscribed capital	0.00
		Amount paid on capital	0.00
		Balance subscribed and unpaid	0.00
		Estimated to produce	0.00
		Total assets	0.01
		Deficiency	29,444,197.90

I, FTI Consulting Canada Inc in its capacity as Receiver, of the city of Calgary in the Province of Alberta, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 17th day of November 2020 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)

before me at the city of Calgary in the Province of Alberta, on this 17th day of November 2020.



AARON MARCHADOUR
STUDENT-AT-LAW

FTI Consulting Canada Inc in its capacity
 as Receiver



District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	522169 ALBERTA LTD.	BOX 1244 NISKU AB T9E 8A8 CA	23,310.00	0.00	23,310.00
2	ADVANCED COOLANT TECHNOLOGIES INC	22643 - 113 AVE NW EDMONTON AB T5S 2S3 CA	2,080.42	0.00	2,080.42
3	ALBERTA BLUE CROSS	10009 - 108TH STREET NW EDMONTON AB T5J 3C5 CA	14,043.86	0.00	14,043.86
4	ALJO-AN SEPTIC SERVICE (1995)	PO BOX 2225 STONY PLAIN AB T7Z 1X7 CA	1,260.00	0.00	1,260.00
5	ALTA GAS UTILITIES	PO BOX 2597 STN M CALGARY AB T2P 0C8 CA	1,798.33	0.00	1,798.33
6	APEX DISTRIBUTION INC	550, 407 - 2 ST SW CALGARY AB T2P 2Y3 CA	1,916.84	0.00	1,916.84
7	AXIOM EQUIPMENT INC	BOX 148 OXBOW SK S0C 2B0 CA	54,573.20	0.00	54,573.20
8	BANDIT OILFIELD HAULING INC	602 FERGUSON ST PO BOX 613 CARNDUFF SK S0C 0S0 CA	14,572.00	0.00	14,572.00
9	BEAR CREEK MAINTENANCE LTD	1-712016 RR 72A COUNTY OF GRANDE PRAIRIE NO 1 AB T8W 5H5 CA	1,015.85	0.00	1,015.85
10	BEARCOM CANADA CORP	7434 - 50 AVENUE RED DEER AB T4P 1X7 CA	1,106.70	0.00	1,106.70
11	BELL MOBILITY INC	BOX 5480 STATION TERMINAL VANCOUVER BC V6B 4B5 CA	73.96	0.00	73.96
12	BEST SHREDDING	101 - 85 SCHOONER ST COQUITLAM BC V3K 7A8 CA	47.25	0.00	47.25
13	BLAKE, CASSELS & GRAYDON LLP	3500, 855 - 2 ST SW CALGARY AB T2P 4J8 CA	2,509.50	0.00	2,509.50
14	CANADIAN DEWATERING LP	8350 - 1 ST NW EDMONTON AB T6P 1X2 CA	1,119.30	0.00	1,119.30
15	CAVALIER INDUSTRIES LTD	#8 26004 TWP 544 STURGEON COUNTY AB T8T 0B6 CA	354.38	0.00	354.38
16	CCI WIRELESS (CORRIDOR COMMUNICATIONS INC)	#137, 465 AVIATION RD NE CALGARY AB T2E 7H8 CA	745.00	0.00	745.00
17	CERTIFIED TRACKING SOLUTIONS INC	4320 SAVARYN DR SW EDMONTON AB T6X 1Z9 CA	748.24	0.00	748.24
18	CHAPMAN RIEBEEK LLP	300, 4808 ROSS STREET RED DEER AB T4N 1X5 CA	2,226.25	0.00	2,226.25
19	COUNTRY PUMP OUT LTD	BOX 324 SEXSMITH AB T0H 3C0 CA	6,253.49	0.00	6,253.49
20	CPS FILTRATION INC	220, 280 PORTAGE CLOSE SHERWOOD PARK AB T8H 2R6 CA	216.22	0.00	216.22
21	D & R EQUIPMENT LTD.	9337 - 45 AVENUE EDMONTON AB T6E 5Z7 CA	4,820.76	0.00	4,820.76
22	DANIELS LIGHT OILFIELD HAULING LTD	BOX 5533 LEDUC AB T9E 2A1 CA	60.90	0.00	60.90
23	DART SERVICES LTD.	BOX 1595 ESTEVAN AB S4A 2L7 CA	499.50	0.00	499.50

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
24	DAYS INN & SUITES BROOKS	1307 2 ST W BROOKS AB T1R 1P7 CA	118.81	0.00	118.81
25	DIGITEX CANADA INC	130 LEVA AVE RED DEER COUNTY AB T4E 1B9 CA	408.33	0.00	408.33
26	DIRECT ENERGY	BOX 2427 EDMONTON AB T5J 2R4 CA	1,470.33	0.00	1,470.33
27	DISCOVERY SOLUTIONS INTERNATIONAL INC	SUITE 33, 3030 SUNRIDGE WAY NE CALGARY AB T1Y 7K4 CA	787.50	0.00	787.50
28	DOUBLE SHIFT CONTRACTING LTD.	17219 TWP RD 540 YELLOWHEAD COUNTY AB T7E 3J7 CA	2,199.75	0.00	2,199.75
29	DUNRITE AUTO GLASS	1302 4 ST ESTEVAN SK S4A 0X2 CA	394.05	0.00	394.05
30	EA HOLDINGS LTD	119 ADAMS CLOSE RED DEER AB T4R 3C7 CA	2,031.75	0.00	2,031.75
31	ECS ELECTRICAL CABLE SUPPLY LTD.	3135, 6900 GRAYBAR ROAD RICHMOND BC V6W 0A5 CA	3,004.42	0.00	3,004.42
32	EDSON MINI PUMPERS	BOX 5168 STN MAIN EDSON AB T7E 1T4 CA	2,236.50	0.00	2,236.50
33	ELECTRIC POWER EQUIPMENT LTD	15304 - 118 AVENUE EDMONTON AB T5V 1C2 CA	15,941.10	0.00	15,941.10
34	EMPRINGHAM DISPOSAL CORP	PO BOX 25146 RPO DEER PARK RED DEER AB T4R 2M2 CA	692.79	0.00	692.79
35	EPCOR	BOX 500 EDMONTON AB T5J 3Y3 CA	1,244.39	0.00	1,244.39
36	FIELD SAFE SOLUTIONS INC	1350, 707 - 7 AVE SW CALGARY AB T2P 3H6 CA	1,932.00	0.00	1,932.00
37	FINNING CANADA	PO BOX 2405 EDMONTON AB T5J 2S1 CA	935.89	0.00	935.89
38	FIVE ANCHOR ENTERPRISES	BOX 717 CORONACH SK S0H 0Z0 CA	1,268.40	0.00	1,268.40
39	FLEX ENERGY HOLDINGS	P.O. BOX 1512 WEYBURN SK S4H 3N8 CA	504.00	0.00	504.00
40	GARRY WILSON TRUCKING LTD	#37, 713068 RR 65 GRANDE PRAIRIE AB T8W 5E7 CA	3,633.00	0.00	3,633.00
41	GFL ENVIRONMENTAL INC	PO BOX 150 CONCORD ON L4K 1B2 CA	14,311.85	0.00	14,311.85
42	GUILLEVIN INTERNATIONAL CO	102, 155 GLENDEER CIRCLE SE CALGARY AB T2H 2S8 CA	12,067.60	0.00	12,067.60
43	HAYDUK LUMBER	BOX 780 CALMAR AB T0C 0V0 CA	146.35	0.00	146.35
44	IT HAPPENS SEPTIC SERVICE	112 STEWART CRES KINDERSLEY SK S0L 1S1 CA	210.00	0.00	210.00
45	KAL TIRE (GRANDE PRAIRIE)	1540 KALAMALKA RD VERNON BC V1T 6V2 CA	1,940.34	0.00	1,940.34
46	KAL TIRE (RED DEER)	1540 KALAMALKA RD VERNON BC V1T 6V2 CA	4,582.26	0.00	4,582.26
47	KENDALL'S SUPPLY LTD	1020 6 ST ESTEVAN SK S4A 1A7 CA	10,029.79	0.00	10,029.79

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

iam

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
48	KT OILFIELD SERVICES INC	STOUGHTON STOUGHTON SK S0G 4T0 CA	382.95	0.00	382.95
49	L & C TRUCKING LP	BOX 73 ESTEVAN SK S4A 2A2 CA	110,158.13	0.00	110,158.13
50	L & D DISTRIBUTORS LTD.	5419 - 82 AVE EDMONTON AB T6B 2J6 CA	7,409.66	0.00	7,409.66
51	LAVOIE MOBILE CLEANING LTD	346 POPLAR BAY ESTEVAN SK S4A 2C4 CA	4,963.88	0.00	4,963.88
52	LITTLE DIPPER OILFIELD RENTALS	BOX 120 EDAM SK S0M 0V0 CA	6,552.90	0.00	6,552.90
53	MADILL OFFICE COMPANY (2000) LTD	PO BOX 44028 GARSIDE EDMONTON AB T5V 1M8 CA	64.60	0.00	64.60
54	MATT'S CAR WASH LTD	BOX 756 ESTEVAN SK S4A 2A6 CA	71.09	0.00	71.09
55	MNP LLP	4922 - 53 ST RED DEER AB T4N 2E9 CA	31,364.12	0.00	31,364.12
56	MWG TRUCKING LTD	BOX 609 CALMAR AB T0C 0V0 CA	5,418.00	0.00	5,418.00
57	NAPA TRACTION (EDSON/HINTON/JASPER)	120 NORTH ST HINTON AB T7V 1S8 CA	4,352.55	0.00	4,352.55
58	NUT-NAE ART WEBSITES & GRAPHICS	10831 MADDOCK AVE LAKE COUNTRY BC V4V 2J5 CA	363.00	0.00	363.00
59	OILKAT ENERGY SERVICES INC	PO BOX 359 STN MAIN AB T8N 1N3 CA	425.25	0.00	425.25
60	OPEN DOOR TECHNOLOGY INC	200, 7710 - 5 ST SE CALGARY AB T2H 2L9 CA	1,019.82	0.00	1,019.82
61	PERFORMANCE PUMP SERVICE LTD.	PO BOX 250 STATION MAIN ESTEVAN SK S4A 2A3 CA	457.88	0.00	457.88
62	PILE BASE CONTRACTORS (1987) LTD	BOX 5095 DRAYTON VALLEY AB T7A 1R3 CA	24,654.00	0.00	24,654.00
63	PR PREMIUM OILFIELD SERVICES INC	110 SASKATCHEWAN DR BOX 1976 ROSETOWN SK S0L 2V0 CA	1,157.63	0.00	1,157.63
64	PRAIRIE BATTERY (4213793 MANITOBA LTD)	1280 BORDER ST WINNIPEG MB R3H 0M6 CA	12,308.77	0.00	12,308.77
65	PRAIRIE DISPOSAL LTD	65029 HWY 43 GRANDE PRAIRIE AB T8W 5E7 CA	369.60	0.00	369.60
66	PRAIRIE HOTSHOT LTD	104 - 15TH AVE ESTEVAN SK S4A 1G2 CA	567.00	0.00	567.00
67	PS ELECTRIC LTD	PO BOX 848 ESTEVAN SK S4A 2A7 CA	2,495.63	0.00	2,495.63
68	PUROLATOR INC	PO BOX 4800 STN MAIN CONCORD ON L4K 0K1 CA	458.48	0.00	458.48
69	R & R TANK AND EQUIPMENT RENTALS LTD	BOX 942 ESTEVAN SK S4A 2A7 CA	18,345.46	0.00	18,345.46
70	RED DEER CLEANING SERVICES LTD	B102 - 5212 48 ST RED DEER AB T4N 7C3 CA	819.00	0.00	819.00

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

am

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
71	REDRIVER LUMBER LTD	BOX 535 481 DEVONIAN STREET ESTEVAN SK S4A 2A5 CA	905.50	0.00	905.50
72	RICHARD'S WELDING INC	BOX 336 BIENFAIT SK S0C 0M0 CA	3,565.71	0.00	3,565.71
73	SANDRALA INVESTMENTS INC	BOX 267 SEBA BEACH AB T0E 2B0 CA	2,708.39	0.00	2,708.39
74	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	0.00	28,818,845.57	28,818,845.57
75	SARAH SYLVESTER	BOX 449 CALMAR AB T0C 0V0 CA	700.00	0.00	700.00
76	SASK TEL	2121 SASKATCHEWAN DR REGINA SK S4P 3Y2 CA	199.86	0.00	199.86
77	SECURE ENERGY SERVICES INC	3600, 205 - 5 AVE SW CALGARY AB T2P 2V7 CA	9,719.45	0.00	9,719.45
78	SELECT COMMUNICATIONS INC	201, 10368 - 82 AVE NW EDMONTON AB T6E 1Z8 CA	320.15	0.00	320.15
79	SENUK FORD SALES LTD	118 SOURIS AVE N ESTEVAN SK S4A 1J6 CA	3,879.53	0.00	3,879.53
80	SIERRA SEPTIC SOLUTIONS / JIMS SEPTIC TANK SERVICE	4883 CHILES INDUSTRIAL LK RED DEER AB T4P 2B6 CA	2,283.76	0.00	2,283.76
81	SOUTHERN BOLT SUPPLY & TOOLS LTD	410 - 5th AVE ESTEVAN SK S4A 1E4 CA	106.85	0.00	106.85
82	SOUTHERN PLAINS COOPERATIVE LTD	826 4 ST ESTEVAN SK S4A 0W1 CA	37,833.57	0.00	37,833.57
83	STEAM-EST INDUSTRIES (2015) LTD	PO BOX 127 ESTEVAN SK S4A 2A2 CA	6,945.17	0.00	6,945.17
84	T G POWER LTD	BOX 267 SEBA BEACH AB T0E 2B0 CA	53,004.00	0.00	53,004.00
85	TANYA NESS	54206A RANGE ROAD 170 YELLOWHEAD COUNTY AB T7E 3N3 CA	500.00	0.00	500.00
86	TECHMATION ELECTRIC & CONTROLS LTD.	117 KINGSWAY RD SE AIRDRIE AB T4B 2J1 CA	5,383.77	0.00	5,383.77
87	TELECONNECT INTERNATIONAL	4820 - 37 AVE WETASKIWIN AB T9A 2V2 CA	288.75	0.00	288.75
88	THE HOUSE OF STATIONERY	1217 - 4 ST ESTEVAN SK S4A 0W8 CA	449.34	0.00	449.34
89	TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD	900, 222 - 3 AVE SW CALGARY AB T2P 0B4 CA	250.00	0.00	250.00
90	TRENT'S TIRE & SERVICE LTD	BOX 369 ESTEVAN SK S4A 2A4 CA	2,652.40	0.00	2,652.40
91	TURNBULL EXCAVATING LTD	110 FRONTIER ST PO BOX 788 ESTEVAN SK S4A 2A6 CA	1,091.08	0.00	1,091.08
92	UNIFIRST CANADA LTD	3691 98 ST EDMONTON AB T6E 5N2 CA	3,589.23	0.00	3,589.23
93	UNITED FARMERS OF ALBERTA CO-OPERATIVE LTD	700 4838 RICHARD ROAD SW CALGARY AB T3E 6L1 CA	27,446.41	0.00	27,446.41

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
94	VP ENERGY SERVICES LTD	CANADA PLACE 302, 2201 - 11TH AVE REGINA SK S4P 0J8 CA	787.50	0.00	787.50
95	W.H. CODERRE & SONS CONSTRUCTION LTD	PO BOX 609 STOUGHTON SK S0G 4T0 CA	367.50	0.00	367.50
96	WASTE MANAGEMENT	PO BOX 15259, STATION A TORONTO ON M5W 1C1 CA	792.05	0.00	792.05
97	WASTE TREATMENT SOLUTIONS LTD	PO BOX 1756 NANTON AB T0L 1R0 CA	5,785.50	0.00	5,785.50
98	WELDWORLD CORP	7506 - 42 STREET LEDUC AB T9E 0R8 CA	1,003.62	0.00	1,003.62
99	WURTH CANADA LIMITED	345 HANLON CREEK BOULEVARD GUELPH ON N1C 0A1 CA	758.61	0.00	758.61
100	YELLOWHEAD GAS CO-OP	BOX 7230 EDSON AB T7E 1V5 CA	412.08	0.00	412.08
Total:			625,352.33	28,818,845.57	29,444,197.90

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

van

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "B"
 Secured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	28,818,845.58	Cash on Hand	12-Nov-2020	0.01		28,818,845.57
Total:			28,818,845.58			0.01	0.00	28,818,845.57

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "C"
Preferred Creditors for Wages, Rent, etc.

Accede Energy Services Ltd.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "D"
Contingent or Other Liabilities

Accede Energy Services Ltd.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver



District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued


List "E"
Debts Due to the Bankrupt
Accede Energy Services Ltd.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
			Total:	0.00 0.00 0.00			0.00	

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as Receiver



District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Accede Energy Services Ltd.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver



District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "G"
Real Property or Immovables Owned by Bankrupt

Accede Energy Services Ltd.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
			Total:	0.00	0.00

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as Receiver



District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Concluded

List "H"
Property

Accede Energy Services Ltd.
FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand		Cash on hand	0.01	0.01
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other			0.00	0.00
			Total:	0.01

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

Court No.

File No.

In the matter of the receivership of
Accede Energy Services Ltd.
of the of Lacombe County
in the Province of Alberta

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

FTI Consulting Canada Inc. - Licensed Insolvency
Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035 Fax: (403) 232-6116

lam

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

Original Amended

-- Form 78 --
 Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

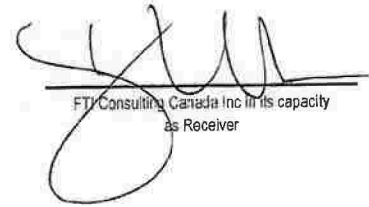
In the matter of the receivership of
 Acceda Energy Services Ltd.
 of the of Lacombe County
 in the Province of Alberta

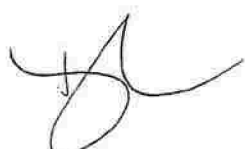
To the bankrupt:
 You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 17th day of November 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	625,352.33	1. Inventory	0.00
Balance of secured claims as per list "B"	28,818,645.57	2. Trade fixtures, etc.	0.00
Total unsecured creditors	29,444,197.90	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	0.01	Good	0.00
3. Preferred creditors as per list "C"	0.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00	Bad	0.00
Total liabilities	29,444,197.91	Estimated to produce	0.00
Surplus	NIL	4. Bills of exchange, promissory note, etc., as per list "F"	0.00
		5. Deposits in financial institutions	0.00
		6. Cash	0.01
		7. Livestock	0.00
		8. Machinery, equipment and plant	0.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	0.00
		11. RRSPs, RRIFs, life insurance, etc.	0.00
		12. Securities (shares, bonds, debentures, etc.)	0.00
		13. Interests under wills	0.00
		14. Vehicles	0.00
		15. Other property, as per list "H"	0.00
		If bankrupt is a corporation, add:	
		Amount of subscribed capital	0.00
		Amount paid on capital	0.00
		Balance subscribed and unpaid	0.00
		Estimated to produce	0.00
		Total assets	0.01
		Deficiency	29,444,197.90

I, FTI Consulting Canada Inc in its capacity as Receiver, of the city of Calgary in the Province of Alberta, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 17th day of November 2020 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the city of Calgary in the Province of Alberta, on this 17th day of November 2020.


 FTI Consulting Canada Inc in its capacity
 as Receiver



District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	522169 ALBERTA LTD.	BOX 1244 NISKU AB T9E 8A8 CA	23,310.00	0.00	23,310.00
2	ADVANCED COOLANT TECHNOLOGIES INC	22643 - 113 AVE NW EDMONTON AB T5S 2S3 CA	2,080.42	0.00	2,080.42
3	ALBERTA BLUE CROSS	10009 - 108TH STREET NW EDMONTON AB T5J 3C5 CA	14,043.86	0.00	14,043.86
4	ALJO-AN SEPTIC SERVICE (1995)	PO BOX 2225 STONY PLAIN AB T7Z 1X7 CA	1,260.00	0.00	1,260.00
5	ALTA GAS UTILITIES	PO BOX 2597 STN M CALGARY AB T2P 0C8 CA	1,798.33	0.00	1,798.33
6	APEX DISTRIBUTION INC	550, 407 - 2 ST SW CALGARY AB T2P 2Y3 CA	1,916.84	0.00	1,916.84
7	AXIOM EQUIPMENT INC	BOX 148 OXBOW SK S0C 2B0 CA	54,573.20	0.00	54,573.20
8	BANDIT OILFIELD HAULING INC	602 FERGUSON ST PO BOX 613 CARNDUFF SK S0C 0S0 CA	14,572.00	0.00	14,572.00
9	BEAR CREEK MAINTENANCE LTD	1-712016 RR 72A COUNTY OF GRANDE PRAIRIE NO 1 AB T8W 5H5 CA	1,015.85	0.00	1,015.85
10	BEARCOM CANADA CORP	7434 - 50 AVENUE RED DEER AB T4P 1X7 CA	1,106.70	0.00	1,106.70
11	BELL MOBILITY INC	BOX 5480 STATION TERMINAL VANCOUVER BC V6B 4B5 CA	73.96	0.00	73.96
12	BEST SHREDDING	101 - 85 SCHOONER ST COQUITLAM BC V3K 7A8 CA	47.25	0.00	47.25
13	BLAKE, CASSELS & GRAYDON LLP	3500, 855 - 2 ST SW CALGARY AB T2P 4J8 CA	2,509.50	0.00	2,509.50
14	CANADIAN DEWATERING LP	8350 - 1 ST NW EDMONTON AB T6P 1X2 CA	1,119.30	0.00	1,119.30
15	CAVALIER INDUSTRIES LTD	#8 26004 TWP 544 STURGEON COUNTY AB T8T 0B6 CA	354.38	0.00	354.38
16	CCI WIRELESS (CORRIDOR COMMUNICATIONS INC)	#137, 465 AVIATION RD NE CALGARY AB T2E 7H8 CA	745.00	0.00	745.00
17	CERTIFIED TRACKING SOLUTIONS INC	4320 SAVARYN DR SW EDMONTON AB T6X 1Z9 CA	748.24	0.00	748.24
18	CHAPMAN RIEBEEK LLP	300, 4808 ROSS STREET RED DEER AB T4N 1X5 CA	2,226.25	0.00	2,226.25
19	COUNTRY PUMP OUT LTD	BOX 324 SEXSMITH AB T0H 3C0 CA	6,253.49	0.00	6,253.49
20	CPS FILTRATION INC	220, 280 PORTAGE CLOSE SHERWOOD PARK AB T8H 2R6 CA	216.22	0.00	216.22
21	D & R EQUIPMENT LTD.	9337 - 45 AVENUE EDMONTON AB T6E 5Z7 CA	4,820.76	0.00	4,820.76
22	DANIELS LIGHT OILFIELD HAULING LTD	BOX 5533 LEDUC AB T9E 2A1 CA	60.90	0.00	60.90
23	DART SERVICES LTD.	BOX 1595 ESTEVAN AB S4A 2L7 CA	499.50	0.00	499.50

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 - Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
24	DAYS INN & SUITES BROOKS	1307 2 ST W BROOKS AB T1R 1P7 CA	118.81	0.00	118.81
25	DIGITEX CANADA INC	130 LEVA AVE RED DEER COUNTY AB T4E 1B9 CA	408.33	0.00	408.33
26	DIRECT ENERGY	BOX 2427 EDMONTON AB T5J 2R4 CA	1,470.33	0.00	1,470.33
27	DISCOVERY SOLUTIONS INTERNATIONAL INC	SUITE 33, 3030 SUNRIDGE WAY NE CALGARY AB T1Y 7K4 CA	787.50	0.00	787.50
28	DOUBLE SHIFT CONTRACTING LTD.	17219 TWP RD 540 YELLOWHEAD COUNTY AB T7E 3J7 CA	2,199.75	0.00	2,199.75
29	DUNRITE AUTO GLASS	1302 4 ST ESTEVAN SK S4A 0X2 CA	394.05	0.00	394.05
30	EA HOLDINGS LTD	119 ADAMS CLOSE RED DEER AB T4R 3C7 CA	2,031.75	0.00	2,031.75
31	ECS ELECTRICAL CABLE SUPPLY LTD.	3135, 6900 GRAYBAR ROAD RICHMOND BC V6W 0A5 CA	3,004.42	0.00	3,004.42
32	EDSON MINI PUMPERS	BOX 5168 STN MAIN EDSON AB T7E 1T4 CA	2,236.50	0.00	2,236.50
33	ELECTRIC POWER EQUIPMENT LTD	15304 - 118 AVENUE EDMONTON AB T5V 1C2 CA	15,941.10	0.00	15,941.10
34	EMPRINGHAM DISPOSAL CORP	PO BOX 25146 RPO DEER PARK RED DEER AB T4R 2M2 CA	692.79	0.00	692.79
35	EPCOR	BOX 500 EDMONTON AB T5J 3Y3 CA	1,244.39	0.00	1,244.39
36	FIELD SAFE SOLUTIONS INC	1350, 707 - 7 AVE SW CALGARY AB T2P 3H6 CA	1,932.00	0.00	1,932.00
37	FINNING CANADA	PO BOX 2405 EDMONTON AB T5J 2S1 CA	935.89	0.00	935.89
38	FIVE ANCHOR ENTERPRISES	BOX 717 CORONACH SK S0H 0Z0 CA	1,268.40	0.00	1,268.40
39	FLEX ENERGY HOLDINGS	P.O. 30X 1512 WEYBURN SK S4H 3N8 CA	504.00	0.00	504.00
40	GARRY WILSON TRUCKING LTD	#37, 713069 RR 65 GRANDE PRAIRIE AB T8W 5E7 CA	3,633.00	0.00	3,633.00
41	GFL ENVIRONMENTAL INC	PO BOX 150 CONCORD ON L4K 1B2 CA	14,311.85	0.00	14,311.85
42	GUILLEVIN INTERNATIONAL CO	102, 155 GLENDEER CIRCLE SE CALGARY AB T2H 2S8 CA	12,067.60	0.00	12,067.60
43	HAYDUK LUMBER	BOX 780 CALMAR AB T0C 0V0 CA	146.35	0.00	146.35
44	IT HAPPENS SEPTIC SERVICE	112 STEWART CRES KINDERSLEY SK S0L 1S1 CA	210.00	0.00	210.00
45	KAL TIRE (GRANDE PRAIRIE)	1540 KALAMALKA RD VERNON BC V1T 6V2 CA	1,940.34	0.00	1,940.34
46	KAL TIRE (RED DEER)	1540 KALAMALKA RD VERNON BC V1T 6V2 CA	4,582.26	0.00	4,582.26
47	KENDALL'S SUPPLY LTD	1020 6 ST ESTEVAN SK S4A 1A7 CA	10,029.79	0.00	10,029.79

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 - Continued


List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
48	KT OILFIELD SERVICES INC.	STOUGHTON STOUGHTON SK S0G 4T0 CA	382.95	0.00	382.95
49	L & C TRUCKING LP	BOX 73 ESTEVAN SK S4A 2A2 CA	110,158.13	0.00	110,158.13
50	L & D DISTRIBUTORS LTD.	5419 - 82 AVE EDMONTON AB T6B 2J6 CA	7,409.66	0.00	7,409.66
51	LAVOIE MOBILE CLEANING LTD	346 POPLAR BAY ESTEVAN SK S4A 2C4 CA	4,963.88	0.00	4,963.88
52	LITTLE DIPPER OILFIELD RENTALS	BOX 120 EDAM SK S0M 0V0 CA	6,552.90	0.00	6,552.90
53	MADILL OFFICE COMPANY (2000) LTD	PO BOX 44028 GARSIDE EDMONTON AB T5V 1M8 CA	64.60	0.00	64.60
54	MATT'S CAR WASH LTD	BOX 756 ESTEVAN SK S4A 2A6 CA	71.09	0.00	71.09
55	MNP LLP	4922 - 53 ST RED DEER AB T4N 2E9 CA	31,364.12	0.00	31,364.12
56	MWG TRUCKING LTD	BOX 609 CALMAR AB T0C 0V0 CA	5,418.00	0.00	5,418.00
57	NAPA TRACTION (EDSON/HINTON/JASPER)	120 NORTH ST HINTON AB T7V 1S8 CA	4,352.55	0.00	4,352.55
58	NUT-NAE ART WEBSITES & GRAPHICS	10831 MADDOCK AVE LAKE COUNTRY BC V4V 2J5 CA	363.00	0.00	363.00
59	OILKAT ENERGY SERVICES INC	PO BOX 359 STN MAIN AB T8N 1N3 CA	425.25	0.00	425.25
60	OPEN DOOR TECHNOLOGY INC	200, 7710 - 5 ST SE CALGARY AB T2H 2L9 CA	1,019.82	0.00	1,019.82
61	PERFORMANCE PUMP SERVICE LTD.	PO BOX 250 STATION MAIN ESTEVAN SK S4A 2A3 CA	457.88	0.00	457.88
62	PILE BASE CONTRACTORS (1987) LTD	BOX 5095 DRAYTON VALLEY AB T7A 1R3 CA	24,654.00	0.00	24,654.00
63	PR PREMIUM OILFIELD SERVICES INC	110 SASKATCHEWAN DR BOX 1976 ROSETOWN SK S0L 2V0 CA	1,157.63	0.00	1,157.63
64	PRAIRIE BATTERY (4213793 MANITOBA LTD)	1280 BORDER ST WINNIPEG MB R3H 0M6 CA	12,308.77	0.00	12,308.77
65	PRAIRIE DISPOSAL LTD	65029 HWY 43 GRANDE PRAIRIE AB T8W 5E7 CA	369.60	0.00	369.60
66	PRAIRIE HOTSHOT LTD	104 - 15TH AVE ESTEVAN SK S4A 1G2 CA	567.00	0.00	567.00
67	PS ELECTRIC LTD	PO BOX 848 ESTEVAN SK S4A 2A7 CA	2,495.63	0.00	2,495.63
68	PUROLATOR INC	PO BOX 4800 STN MAIN CONCORD ON L4K 0K1 CA	458.48	0.00	458.48
69	R & R TANK AND EQUIPMENT RENTALS LTD	BOX 942 ESTEVAN SK S4A 2A7 CA	18,345.46	0.00	18,345.46
70	RED DEER CLEANING SERVICES LTD	B102 - 5212 48 ST RED DEER AB T4N 7C3 CA	819.00	0.00	819.00

17-Nov-2020

Date


 FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 - Continued

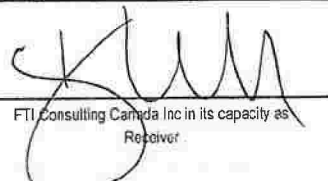
List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
71	REDRIVER LUMBER LTD	BOX 535 481 DEVONIAN STREET ESTEVAN SK S4A 2A5 CA	905.50	0.00	905.50
72	RICHARD'S WELDING INC	BOX 336 BIENFAIT SK S0C 0M0 CA	3,565.71	0.00	3,565.71
73	SANDRALA INVESTMENTS INC	BOX 267 SEBA BEACH AB T0E 2B0 CA	2,708.39	0.00	2,708.39
74	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	0.00	28,818,845.57	28,818,845.57
75	SARAH SYLVESTER	BOX 449 CALMAR AB T0C 0V0 CA	700.00	0.00	700.00
76	SASK TEL	2121 SASKATCHEWAN DR REGINA SK S4P 3Y2 CA	199.86	0.00	199.86
77	SECURE ENERGY SERVICES INC	3600, 205 - 5 AVE SW CALGARY AB T2P 2V7 CA	9,719.45	0.00	9,719.45
78	SELECT COMMUNICATIONS INC	201, 10368 - 82 AVE NW EDMONTON AB T6E 1Z8 CA	320.15	0.00	320.15
79	SENCHUK FORD SALES LTD	118 SOURIS AVE N ESTEVAN SK S4A 1J6 CA	3,879.53	0.00	3,879.53
80	SIERRA SEPTIC SOLUTIONS / JIMS SEPTIC TANK SERVICE	4883 CHILES INDUSTRIAL LK RED DEER AB T4P 2B6 CA	2,283.76	0.00	2,283.76
81	SOUTHERN BOLT SUPPLY & TOOLS LTD	410 - 5th AVE ESTEVAN SK S4A 1E4 CA	106.85	0.00	106.85
82	SOUTHERN PLAINS COOPERATIVE LTD	826 4 ST ESTEVAN SK S4A 0W1 CA	37,833.57	0.00	37,833.57
83	STEAM-EST INDUSTRIES (2015) LTD	PO BOX 127 ESTEVAN SK S4A 2A2 CA	6,945.17	0.00	6,945.17
84	T G POWER LTD	BOX 267 SEBA BEACH AB T0E 2B0 CA	53,004.00	0.00	53,004.00
85	TANYA NESS	54206A RANGE ROAD 170 YELLOWHEAD COUNTY AB T7E 3N3 CA	500.00	0.00	500.00
86	TECHMATION ELECTRIC & CONTROLS LTD.	117 KINGSWAY RD SE AIRDRIE AB T4B 2J1 CA	5,383.77	0.00	5,383.77
87	TELECONNECT INTERNATIONAL	4820 - 37 AVE WETASKIWIN AB T9A 2V2 CA	288.75	0.00	288.75
88	THE HOUSE OF STATIONERY	1217 - 4 ST ESTEVAN SK S4A 0W8 CA	449.34	0.00	449.34
89	TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD	900, 222 - 3 AVE SW CALGARY AB T2P 0B4 CA	250.00	0.00	250.00
90	TRENT'S TIRE & SERVICE LTD	BOX 389 ESTEVAN SK S4A 2A4 CA	2,652.40	0.00	2,652.40
91	TURNBULL EXCAVATING LTD	110 FRONTIER ST PO BOX 788 ESTEVAN SK S4A 2A6 CA	1,091.08	0.00	1,091.08
92	UNIFIRST CANADA LTD	3691 98 ST EDMONTON AB T6E 5N2 CA	3,589.23	0.00	3,589.23
93	UNITED FARMERS OF ALBERTA CO-OPERATIVE LTD	700 4838 RICHARD ROAD SW CALGARY AB T3E 6L1 CA	27,446.41	0.00	27,446.41

17-Nov-2020

Date


 FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 - Continued

List "A"
 Unsecured Creditors

Accede Energy Services Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
94	VP ENERGY SERVICES LTD	CANADA PLACE 302, 2201 - 11TH AVE REGINA SK S4P 0J8 CA	787.50	0.00	787.50
95	W.H. CODERRE & SONS CONSTRUCTION LTD	PO BOX 609 STOUGHTON SK S0G 4T0 CA	367.50	0.00	367.50
96	WASTE MANAGEMENT	PO BOX 15259, STATION A TORONTO ON M5W 1C1 CA	792.05	0.00	792.05
97	WASTE TREATMENT SOLUTIONS LTD	PO BOX 1756 NANTON AB T0L 1R0 CA	5,785.50	0.00	5,785.50
98	WELDWORLD CORP	7506 - 42 STREET LEDUC AB T9E 0R8 CA	1,003.62	0.00	1,003.62
99	WURTH CANADA LIMITED	345 HANLON CREEK BOULEVARD GUELPH ON N1C 0A1 CA	758.61	0.00	758.61
100	YELLOWHEAD GAS CO-OP	BOX 7230 EDSON AB T7E 1V5 CA	412.08	0.00	412.08
Total:			625,352.33	28,818,845.57	29,444,197.90

17-Nov-2020

Date


 FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

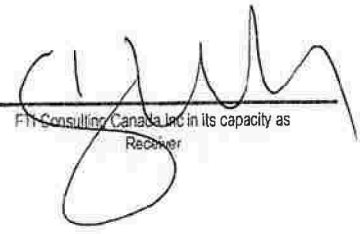
List "B"
 Secured Creditors

Accade Energy Services Ltd.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	28,818,845.58	Cash on Hand	12-Nov-2020	0.01		28,818,845.57
Total:			28,818,845.58			0.01	0.00	28,818,845.57

17-Nov-2020

Date


 FRI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 - Continued

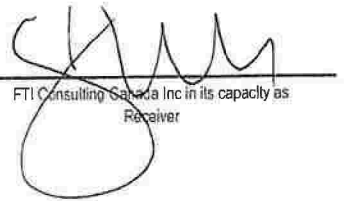
List "C"
Preferred Creditors for Wages, Rent, etc.

Accede Energy Services Ltd.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

17-Nov-2020

Date


FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

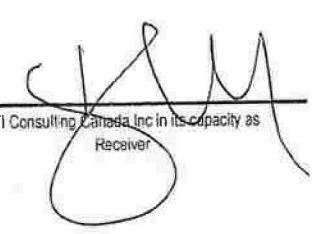
List "D"
Contingent or Other Liabilities

Accade Energy Services Ltd.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
			Total:	0.00	0.00	

17-Nov-2020

Date


FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

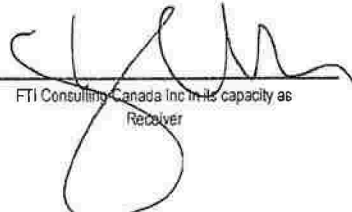
FORM 78 -- Continued

List "E"
Debts Due to the Bankrupt
Accede Energy Services Ltd.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
				0.00				
			Total:	0.00			0.00	
				0.00				

17-Nov-2020

Date


FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

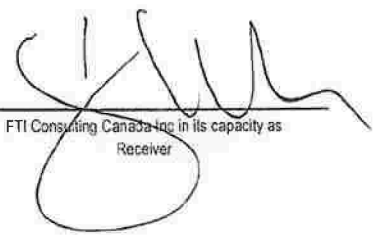
List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Accede Energy Services Ltd.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
				Total:	0.00	0.00	

17-Nov-2020
Date


FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

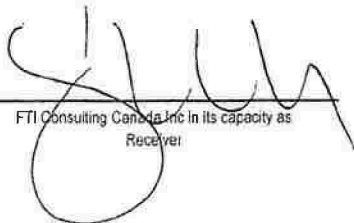
List "G"
Real Property or Immovables Owned by Bankrupt

Accede Energy Services Ltd.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

17-Nov-2020

Date


FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78-- Concluded

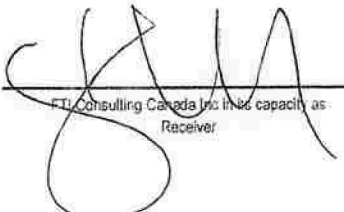
List "H"
 Property

Accade Energy Services Ltd.
 FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand		Cash on hand	0.01	0.01
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other			0.00	0.00
			Total:	0.01

17-Nov-2020

Date


 FTI Consulting Canada Inc. in its capacity as
 Receiver

Court No.

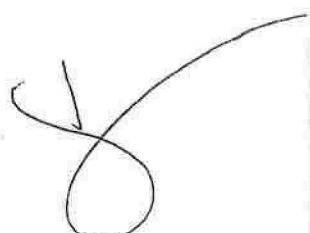
File No.

In the matter of the receivership of
Accede Energy Services Ltd.
of the of Lacombe County
in the Province of Alberta

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

FTI Consulting Canada Inc. - Licensed Insolvency
Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035 Fax: (403) 232-6116

A large, stylized handwritten mark or signature in the bottom right corner of the page, consisting of a large loop and a long horizontal stroke extending to the right.

November 23, 2020

IN THE MATTER OF THE BANKRUPTCY OF
ACCEDE FIRE & SAFETY LTD.
OF THE CITY OF CALGARY
IN THE PROVINCE OF ALBERTA

To all known creditors of Accede Fire & Safety Ltd.

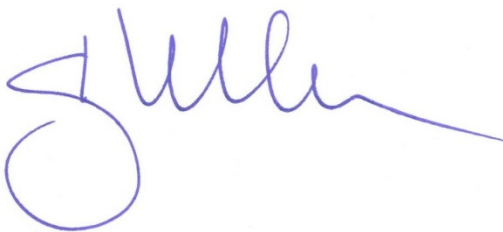
Enclosed are the following documents:

- Form 71
 - Notice of First Meeting of Creditors;
- Form 78
 - Statement of Affairs;
 - Creditor Mailing List;
- Form 19 Certificate of Filing; and
- Form 31 & 36
 - Proof of Claim / Proxy and related instructions.

Please complete your proof of claim form and submit it with required documentation to Rob Kleebaum by email at robert.kleebaum@fticonsulting.com or by fax at (403) 699-8062.

Yours truly,

FTI Consulting Canada Inc.



Deryck Helkaa, CIRP
Senior Managing Director

District of: Alberta
Division No. 02 - Calgary
Court No. 25-2689838
Estate No. 25-2689838

FORM 71
Notice of First Meeting of Creditors
(Paragraph 155(d.1) of the Act)

In the matter of the receivership of
Accede Fire & Safety Ltd.
of the of Lacombe County
in the Province of Alberta

Summary Administration

Take notice that:

1. A first meeting of creditors has been requested to be held by the official receiver (or creditors).
2. The first meeting of creditors of the bankrupt will be held on the 3rd day of December 2020, at 10:30 AM, at 1-888-619-1583 or 403-407-5792, 172 136 0861#.
3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting, a proof of claim and, if necessary, a proxy.

Dated at the city of Calgary in the Province of Alberta, this 20th day of November 2020.

FTI Consulting Canada Inc. - Licensed Insolvency Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035 Fax: (403) 232-6116

CERTIFICATE OF COMMISSIONER FOR OATHS
Document commissioned during a Public Emergency Period

1. I, **Aaron Marchadour**, being a student-at-law with MLT Aikins LLP and a commissioner for oaths in and for the Province of Alberta, certify that in witnessing and commissioning the within Form 78 Statement of Affairs by Deryck Helkaa, of FTI Consulting Canada Inc., as Receiver, executed on November 17, 2020:
2. I commissioned this form using video technology, as Deryck Helkaa was not physically present before the commissioner, but was linked with the commissioner utilizing video technology.
3. I utilized the process for remote commissioning as outlined in the Notice to the Profession and Public – Remote Commissioning, NPP#2020-02, by the Court of Queen’s Bench of Alberta on March 25, 2020.
4. I am satisfied that a two-way video conferencing was necessary because it was impossible or unsafe, for medical reasons, for the deponent and the commissioner to be physically present together.
5. I witnessed the signature in a single session during which I was able at all times to *see and hear* the deponent signing the form by electronic means.
6. I am satisfied that the deponent as named in the form is who the person purports to be.
7. I received from the deponent the signed form together with the exhibits by electronic means.
8. I have maintained in my files the signed form with my signature as a commissioner for oaths.

Dated this 17th day of November, 2020.



(Signature of student-at-law)

Aaron Marchadour _____

(Print or type student-at-law's name)

AARON MARCHADOUR
STUDENT-AT-LAW

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

Original

Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the matter of the receivership of
 Accede Fire & Safety Ltd.
 of the of Lacombe County
 in the Province of Alberta

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 17th day of November 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	74,309.75	1. Inventory	0.00
Balance of secured claims as per list "B"	28,818,845.57	2. Trade fixtures, etc.	0.00
Total unsecured creditors	28,893,155.32	3. Accounts receivable and other receivables, as per list "E"	
2. Secured creditors as per list "B"	0.01	Good	0.00
3. Preferred creditors as per list "C"	0.00	Doubtful	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00	Bad	0.00
Total liabilities	28,893,155.33	Estimated to produce	0.00
Surplus	NIL	4. Bills of exchange, promissory note, etc., as per list "F"	0.00
		5. Deposits in financial institutions	0.00
		6. Cash	0.01
		7. Livestock	0.00
		8. Machinery, equipment and plant	0.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	0.00
		11. RRSPs, RRIFFs, life insurance, etc.	0.00
		12. Securities (shares, bonds, debentures, etc.)	0.00
		13. Interests under wills	0.00
		14. Vehicles	0.00
		15. Other property, as per list "H"	0.00
		If bankrupt is a corporation, add:	
		Amount of subscribed capital	0.00
		Amount paid on capital	0.00
		Balance subscribed and unpaid	0.00
		Estimated to produce	0.00
		Total assets	0.01
		Deficiency	28,893,155.32

I, FTI Consulting Canada Inc in its capacity as Receiver, of the city of Calgary in the Province of Alberta, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 17th day of November 2020 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the city of Calgary in the Province of Alberta, on this 17th day of November 2020.



AARON MARCHADOUR
STUDENT-AT-LAW

FTI Consulting Canada Inc in its capacity
 as Receiver



District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Fire & Safety Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	BEST WESTERN HIGH ROAD INN	300 - 52ND STREET EDSON AB T7E 1V8 CA	4,752.40	0.00	4,752.40
2	CERTIFIED TRACKING SOLUTIONS INC	4320 SAVARYN DR SW EDMONTON AB T6X 1Z9 CA	908.57	0.00	908.57
3	ELECTROGAS MONITORS LTD	#1, 7961 - 49 AVE RED DEER AB T4P 2V5 CA	1,585.50	0.00	1,585.50
4	FIELD SAFE SOLUTIONS INC	1350, 707 - 7 AVE SW CALGARY AB T2P 3H6 CA	1,197.00	0.00	1,197.00
5	MAX FUEL DISTRIBUTORS LTD	BOX 236 SLAVE LAKE AB T0G 2A0 CA	2,861.93	0.00	2,861.93
6	PRAXAIR CANADA INC	UNIT 1 80 WESTCREEK BLVD BRAMPTON ON L6T 0B8 CA	543.96	0.00	543.96
7	QUALITY INN & CONFERENCE CENTRE (RED DEER)	7150 - 50 AVE RED DEER AB T4N 6A5 CA	409.84	0.00	409.84
8	ROCKY 8 MOTEL LTD	4406 - 41 AVENUE ROCKY MOUNTAIN HOUSE AB T4T 1J6 CA	801.60	0.00	801.60
9	ROCKY INN EXPRESS (422885 AB LTD)	4715 - 45 ST BOX 1447 ROCKY MOUNTAIN HOUSE AB T4T 1B1 CA	12,468.51	0.00	12,468.51
10	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	0.00	28,818,845.57	28,818,845.57
11	SERVICE PLUS INNS & SUITES	5704 POWER CENTRE BLVD DRAYTON VALLEY AB T7A 0A5 CA	9,633.00	0.00	9,633.00
12	STRAND MEDIA CORPORATION	1, 4013 - 53 AVE LACOMBE AB T4L 2J6 CA	703.49	0.00	703.49
13	SUPER 8 (HINTON)	284 SMITH ST HINTON AB T7V 2A1 CA	408.75	0.00	408.75
14	SURVIVOR EMERGENCY MEDICAL SERVICES LTD	282 WEBSTER DRIVE RED DEER AB T4N 7E5 CA	945.00	0.00	945.00
15	TAMARACK MOTOR INN (1847845 AB LTD)	BOX 2860 4904 45 ST ROCKY MOUNTAIN HOUSE AB T4T 1P2 CA	28,492.60	0.00	28,492.60
16	TROJAN SAFETY SERVICES AB LTD	11116 TAHLTAN RD FORT ST JOHN BC V1J 7C4 CA	1,118.25	0.00	1,118.25
17	UNITED FARMERS OF ALBERTA CO-OPERATIVE LTD	700 4838 RICHARD ROAD SW CALGARY AB T3E 6L1 CA	7,479.35	0.00	7,479.35
Total:			74,309.75	28,818,845.57	28,893,155.32

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "B"
 Secured Creditors

Accede Fire & Safety Ltd.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	28,818,845.58	Cash on Hand	12-Nov-2020	0.01		28,818,845.57
Total:			28,818,845.58			0.01	0.00	28,818,845.57

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "C"
Preferred Creditors for Wages, Rent, etc.

Accede Fire & Safety Ltd.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 - Continued

List "D"
Contingent or Other Liabilities

Accede Fire & Safety Ltd.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver



District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "E"
 Debts Due to the Bankrupt
 Accede Fire & Safety Ltd.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
				0.00				
			Total:	0.00			0.00	
				0.00				

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Accede Fire & Safety Ltd.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
Receiver



District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

List "G"
Real Property or Immovables Owned by Bankrupt

Accede Fire & Safety Ltd.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
			Total:	0.00	0.00

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Concluded

List "H"
 Property

Accede Fire & Safety Ltd.

FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand		Cash on hand	0.01	0.01
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other			0.00	0.00
			Total:	0.01

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

van

Court No.

File No.

In the matter of the receivership of
Accede Fire & Safety Ltd.
of the of Lacombe County
in the Province of Alberta

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

FTI Consulting Canada Inc. - Licensed Insolvency
Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035 Fax: (403) 232-6116

am

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

Original Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the matter of the receivership of
 Accede Fire & Safety Ltd.
 of the of Lacombe County
 in the Province of Alberta

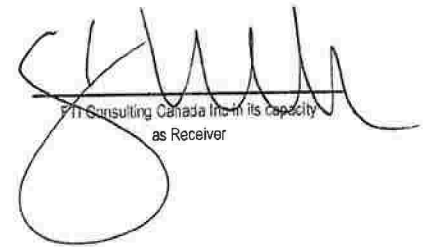
To the bankrupt:


You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 17th day of November 2020. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)		ASSETS (as stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	74,309.75	1. Inventory	0.00
Balance of secured claims as per list "B"	28,818,845.57	2. Trade fixtures, etc.	0.00
Total unsecured creditors	28,893,155.32	3. Accounts receivable and other receivables, as per list "E"	
		Good	0.00
2. Secured creditors as per list "B"	0.01	Doubtful	0.00
	0.00	Bad	0.00
3. Preferred creditors as per list "C"		Estimated to produce	0.00
		4. Bills of exchange, promissory note, etc., as per list "F"	0.00
4. Contingent, trust claims or other liabilities as per list "D"	0.00	5. Deposits in financial institutions	0.00
estimated to be reclaimable for		6. Cash	0.01
Total liabilities	28,893,155.33	7. Livestock	0.00
Surplus	NIL	8. Machinery, equipment and plant	0.00
		9. Real property or immovable as per list "G"	0.00
		10. Furniture	0.00
		11. RRSPs, RRIFs, life insurance, etc.	0.00
		12. Securities (shares, bonds, debentures, etc.)	0.00
		13. Interests under wills	0.00
		14. Vehicles	0.00
		15. Other property, as per list "H"	0.00
		If bankrupt is a corporation, add:	
		Amount of subscribed capital	0.00
		Amount paid on capital	0.00
		Balance subscribed and unpaid	0.00
		Estimated to produce	0.00
		Total assets	0.01
		Deficiency	28,893,155.32

I, FTI Consulting Canada Inc in its capacity as Receiver, of the city of Calgary in the Province of Alberta, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 17th day of November 2020 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the city of Calgary in the Province of Alberta, on this 17th day of November 2020.


 FTI Consulting Canada Inc in its capacity
 as Receiver



District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Accede Fire & Safety Ltd.

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	BEST WESTERN HIGH ROAD INN	300 - 52ND STREET EDSON AB T7E 1V8 CA	4,752.40	0.00	4,752.40
2	CERTIFIED TRACKING SOLUTIONS INC	4320 SAVARYN DR SW EDMONTON AB T6X 1Z9 CA	908.57	0.00	908.57
3	ELECTROGAS MONITORS LTD	#1, 7961 - 49 AVE RED DEER AB T4P 2V5 CA	1,585.50	0.00	1,585.50
4	FIELD SAFE SOLUTIONS INC	1350, 707 - 7 AVE SW CALGARY AB T2P 3H6 CA	1,197.00	0.00	1,197.00
5	MAX FUEL DISTRIBUTORS LTD	BOX 236 SLAVE LAKE AB T0C 2A0 CA	2,861.93	0.00	2,861.93
6	PRAXAIR CANADA INC	UNIT 1 80 WESTCREEK BLVD BRAMPTON ON L6T 0B8 CA	543.96	0.00	543.96
7	QUALITY INN & CONFERENCE CENTRE (RED DEER)	7150 - 50 AVE RED DEER AB T4N 6A5 CA	409.84	0.00	409.84
8	ROCKY 8 MOTEL LTD	4406 - 41 AVENUE ROCKY MOUNTAIN HOUSE AB T4T 1J6 CA	801.60	0.00	801.60
9	ROCKY INN EXPRESS (422885 AB LTD)	4715 - 45 ST BOX 1447 ROCKY MOUNTAIN HOUSE AB T4T 1B1 CA	12,468.51	0.00	12,468.51
10	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	0.00	28,818,845.57	28,818,845.57
11	SERVICE PLUS INNS & SUITES	5704 POWER CENTRE BLVD DRAYTON VALLEY AB T7A 0A5 CA	9,633.00	0.00	9,633.00
12	STRAND MEDIA CORPORATION	1, 4013 - 53 AVE LACOMBE AB T4L 2J6 CA	703.49	0.00	703.49
13	SUPER 8 (HINTON)	284 SMITH ST HINTON AB T7V 2A1 CA	408.75	0.00	408.75
14	SURVIVOR EMERGENCY MEDICAL SERVICES LTD	282 WEBSTER DRIVE RED DEER AB T4N 7E5 CA	945.00	0.00	945.00
15	TAMARACK MOTOR INN (1847845 AB LTD)	BOX 2860 4904 45 ST ROCKY MOUNTAIN HOUSE AB T4T 1P2 CA	28,492.60	0.00	28,492.60
16	TROJAN SAFETY SERVICES AB LTD	11116 TAHLTAN RD FORT ST JOHN BC V1J 7C4 CA	1,118.25	0.00	1,118.25
17	UNITED FARMERS OF ALBERTA CO-OPERATIVE LTD	700 4838 RICHARD ROAD SW CALGARY AB T3E 6L1 CA	7,479.35	0.00	7,479.35
Total:			74,309.75	28,818,845.57	28,893,155.32

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Continued

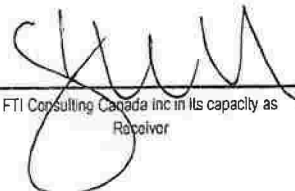
List "B"
 Secured Creditors

Accede Fire & Safety Ltd.

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	Sandton Credit Solutions Master Fund IV, LP	11th Floor 16 West 46th Street New York NY 10036 USA	28,818,845.58	Cash on Hand	12-Nov-2020	0.01		28,818,845.57
Total:			28,818,845.58			0.01	0.00	28,818,845.57

17-Nov-2020

Date


 FTI Consulting Canada Inc in its capacity as
 Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 - Continued

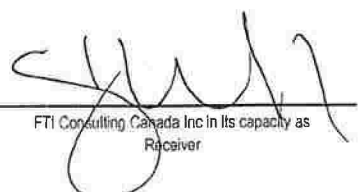
List "C"
Preferred Creditors for Wages, Rent, etc.

Accede Fire & Safety Ltd.

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

17-Nov-2020

Date


FTI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 78 -- Continued

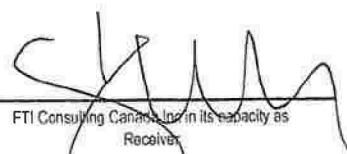
List "D"
Contingent or Other Liabilities

Accede Fire & Safety Ltd.

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
			0.00	0.00		
Total:			0.00	0.00		

17-Nov-2020

Date


FTI Consulting Canada Inc. in its capacity as
Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

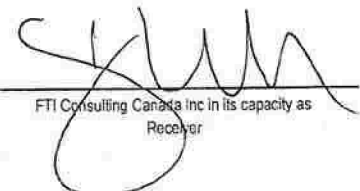
FORM 78 -- Continued

List "E"
 Debts Due to the Bankrupt
 Accede Fire & Safety Ltd.

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
				0.00				
			Total:	0.00			0.00	
				0.00				

17-Nov-2020

Date



FTI Consulting Canada Inc in its capacity as Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 7B -- Continued

List "F"


Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Accede Fire & Safety Ltd.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
				Total: 0.00		0.00	

17-Nov-2020

Date


FT Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

FORM 7B -- Continued

List "G"
Real Property or Immovables Owned by Bankrupt

Accede Fire & Safety Ltd.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
			Total:	0.00	0.00

17-Nov-2020

Date


FJI Consulting Canada Inc in its capacity as
Receiver

District of: Alberta
 Division No. 02 - Calgary
 Court No.
 Estate No.

FORM 78 -- Concluded

List "H"
 Property

Accede Fire & Safety Ltd.

FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand		Cash on hand	0.01	0.01
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other			0.00	0.00
			Total:	0.01

17-Nov-2020

Date

FTI Consulting Canada Inc in its capacity as
 Receiver

Court No.

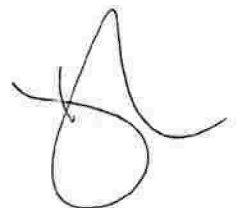
File No.

In the matter of the receivership of
Accede Fire & Safety Ltd.
of the of Lacombe County
in the Province of Alberta

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

FTI Consulting Canada Inc. - Licensed Insolvency
Trustee

Suite 1610, 520 - 5th Ave S.W.
Calgary AB T2P 3R7
Phone: (403) 454-6035 Fax: (403) 232-6116



A handwritten signature in black ink, consisting of a large, stylized loop and a horizontal stroke extending to the right.



Canada Revenue Agency
Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

December 01, 2020

FTI CONSULTING CANADA INC.
1610, 520 - 5TH AVE SW
CALGARY AB T2P 3R7

Dear Sir/Madam:

Re: ACCEDE ENERGY SERVICES LTD.
of the City of LACOMBE COUNTY
in the Province of Alberta
Date of the bankruptcy: November 18, 2020

Please find enclosed our claim and supporting schedule in the
above-noted insolvency event for the amount of \$62,381.32.

Issue dividend payment directly to the Receiver General quoting
the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments
to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST)
remittances, including dividend payments to the applicable
tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more
detailed breakdown of the debt, please contact the undersigned at
one of the telephone numbers provided in this letter.

Yours truly,

A.J. LaRocque (1225)
Resource/Complex Case Officer

Enclosure(s)

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-489-2699
Toll Free : 1-877-469-2609
Fax : 866-219-0311
Web site : canada.ca/taxes

ATTACHMENT PAGE 1

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Attention: A.J. LaRocque (1225)

In the matter of the bankruptcy of ACCEDE ENERGY SERVICES LTD. of the City of LACOMBE COUNTY in the Province of Alberta, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, A.J. LaRocque (1225), of the City of Edmonton in the Province of Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the November 18, 2020, and still is, indebted to the creditor in the sum of \$62,381.32, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$62,381.32. That in respect of this debt, I do not hold any assets of the debtor as security.
5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length

ATTACHMENT PAGE 2

manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

None.

Dated at the City of Edmonton on December 01, 2020.

M. Hoffmann
.....
Witness

A. LaRoque
.....
Signature of claimant

ATTACHMENT PAGE 3

Schedule "A"

Name: ACCEDE ENERGY SERVICES LTD.

Unsecured claim

Excise Tax Act	
Account number:	1407 RT0001
Assessed period(s):	20/02/01 - 20/02/29; and 20/03/01 - 20/03/23
Principal:	\$60,660.02
Penalty and interest:	\$1,721.30
Total:	\$62,381.32
Total Unsecured claim	\$62,381.32



Tax Services Office
Edmonton AB T5J 4C8

January 29, 2021

FTI CONSULTING CANADA INC.
1610, 520 - 5TH AVE SW
CALGARY AB T2P 3R7

Dear Sir/Madam:

Re: ACCEDE ENERGY SERVICES LTD.
of the City of Lacombe County
in the Province of Alberta
Date of the bankruptcy: November 18, 2020

Please find enclosed our amended claim and supporting schedule in the above-noted insolvency event for the amount of \$90,052.13.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

A.J. LaRocque (1225)
Resource/Complex Case Officer

Enclosure(s)

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Attention: A.J. LaRocque (1225)

In the matter of the bankruptcy of ACCEDE ENERGY SERVICES LTD. of the City of Lacombe County in the Province of Alberta, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, A.J. LaRocque (1225), of the City of Edmonton in the Province of Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the November 18, 2020, and still is, indebted to the creditor in the sum of \$90,052.13, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$90,052.13. That in respect of this debt, I do not hold any assets of the debtor as security.
5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length

manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

None.

Dated at the City of Edmonton on January 29, 2021.

.....
Witness

.....
Signature of claimant

Schedule "A"

Name: ACCEDE ENERGY SERVICES LTD.

Unsecured claim

Excise Tax Act	
Account number:	830583407 RT0001
Assessed period(s):	
2020/02/01 - 2020/02/29; and 2020/03/01 - 2020/03/23	
Principal:	\$87,781.94
Penalty and interest:	\$2,270.19
Total:	\$90,052.13
Total Unsecured claim	\$90,052.13