



Services (US) Inc. (“**GESI US**”) (collectively, GESI, GSGP, GES LP, Holdings, GI, and GESI US are referred to as the “**Debtors**”) in the proceeding pending in the Court of Queen’s Bench of Alberta, Judicial Centre of Calgary (the “**Canadian Court**” and the “**Canadian Proceedings**”) under the Companies’ Creditors Arrangement Act (the “**CCAA**”), by and through its undersigned counsel, respectfully files the official form petition and this petition (together, the “**Petition**”) pursuant to section 1515 of title 11 of the United States Code (the “**Bankruptcy Code**”) for entry of an order recognizing the Canadian Proceedings as foreign main proceedings pursuant to section 1517 of the Bankruptcy Code, thereby granting related relief pursuant to section 1520 of the Bankruptcy Code and additional relief pursuant to section 1521 of the Bankruptcy Code. In the alternative, should the Court fail to recognize the Canadian Proceedings as foreign main proceedings (either in whole or in part), the Monitor seeks recognition of the Canadian Proceedings as foreign main proceedings, as defined in section 1502(b) of the Bankruptcy Code, and seeks additional relief available under section 1521 of the Bankruptcy Code.

### **JURISDICTION AND VENUE**

This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a) and (b) and 1334(a) and (b) and 11 U.S.C. §§ 109 and 1501 of the Bankruptcy Code. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P). Venue is proper in this district pursuant to 28 U.S.C. § 1410(3).

### **INTRODUCTION**

The Debtors are a group of Canadian-based companies who have filed for restructuring under the Companies’ Creditors Arrangement Act in Canada, which are foreign proceedings within the meaning of the United States Bankruptcy Code. Petitioner is the Canadian court-

appointed monitor, who is a foreign representative within the meaning of the United States Bankruptcy Code. As petitioner, the Monitor seeks recognition of the foreign proceedings as foreign main proceedings under 11 U.S.C. §§ 1515 and 1520.

The Monitor also seeks certain injunctive relief pursuant to 11 U.S.C. §§ 1520 and 1521 to protect the Debtors and their assets and creditors.

### **EXPEDITED RELIEF REQUESTED**

The Monitor seeks expedited relief because the Debtors are on an expedited schedule to sell their assets as part of their Canadian Proceedings. Furthermore, “[a] petition for recognition of a foreign proceeding shall be decided upon at the earliest possible time.” 11 U.S.C. § 1517(c).

### **SUPPORT FOR THIS PETITION**

The Monitor attaches the following Exhibits to this Petition.

| <b>Exhibit</b> | <b>Description</b>                                                                                                                                                              | <b>Comment</b> |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| A              | Form of Order Granting Expedited Petition For Recognition As Foreign Main Proceeding Pursuant To Sections 1515 And 1517 Of The United States Bankruptcy Code And Related Relief |                |

The Monitor also requests that the Court take judicial notice of its files in this case, and relies upon Monitor’s Notice Of Filing Of Documents In Support Of First Day Motions (the “Notice”), filed contemporaneously herewith.

### **BACKGROUND**

#### **I. The Structure and General Operations of the Debtors**

The entities seeking protection in the Canadian Proceedings and under chapter 15 of the Bankruptcy Code are the Debtors.

GESI is a corporation formed under the Alberta *Business Corporations Act*, R.S.A c. B-7 of Alberta, Canada (the “ABCA”) with its principal place of business located in Calgary,

Alberta, Canada. Its shares are publically traded on the Toronto Stock Exchange under the symbol GFS. GSGP is a corporation formed under the ABCA and a wholly-owned subsidiary of GESI. GES LP is a registered partnership formed under the ABCA with GSGP, a corporation registered under the ABCA, owning .00135% and serving as GES LP's General Partner and GESI owning 99.99865% of GSGP's equity. Holdings is a Delaware corporation that is wholly-owned by GESI. GI is a Delaware corporation wholly owned by Holdings. GESI US is a Delaware corporation wholly owned by Holdings (together, Holdings, GESI US, and GI<sup>1</sup> are "GASFRAC US").

The corporate operations of the Debtors are directed and controlled through the parent company, GESI. All of the directors of the Debtors are employees of GES LP or GESI and are located in Canada. Likewise, all of the officers of the Debtors are employees of GES LP or GESI and are located in the corporate headquarters of GESI in Alberta, Canada. All key corporate decision making is directed and controlled at the parent level by GESI, including decisions regarding contracts, accounts payable, accounts receivable, human resources, insurance, capital expenditures and financing. In addition, the working capital financing for the Debtors is provided by PNC Bank Canada Branch ("PNC Canada") located in Montreal, Quebec, Canada through that certain Revolving Credit and Security Agreement dated as of June 19, 2014 (the "Revolving Facility"). The Debtors are jointly and severally liable to PNC Canada for sums owed under the Revolving Facility and practically all of the assets of the Debtors are pledged to PNC Canada to secure such obligations. Except for the creation, perfection, priority, validity and enforceability for security interests in assets located in the United States, the Revolving Facility is governed by Canadian law.

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<sup>1</sup> Holdings and GESI U.S. Inc. have no employees or tangible assets.  
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## **II. Business Operations of the Debtors**

Headquartered in Calgary, Alberta with operations throughout Western Canada and the United States, the Debtors have pioneered the utilization of the liquid petroleum gas fracturing process (the “**LPG Fracturing Process**”). GESI is the parent company that owns, operates and funds the subsidiaries as well as the holder of all of the Debtors’ intellectual property. All directors and officers of all the Debtors are based in Canada and are employed by GESI or GES LP. Collectively, the Debtors employ approximately 195 people: 149 in Canada and 46 in the United States, with most employees in the United States working in field offices in Floresville, Texas. The corporate headquarters for the Debtors are located in Calgary, Alberta, Canada.

Fracturing in the oil and gas industry has typically consisted of hydraulic fracturing, whereby water is used as the fluid injected with proppant to fracture the rock formation holding the petroleum or natural gas. The LPG Fracturing Process, which replaces water with LPG, is a relatively new technology in the industry, having been developed and first used by the Debtors only six years ago.

The LPG Process is advantageous in that it saves on costs and burdens associated with using water for fracturing. In regard to the LPG Fracturing Process, GESI has developed and owns certain intellectual property (the “**IP**”). The IP consists primarily of 15 product and process patents either issued or pending in Canada, the US and internationally. The IP is essential to the LPG Fracturing Process. The use of the intellectual property by GASFRAC US is not conducted through a formal licensing agreement but with the consent of GESI. The intellectual property is essential to the Debtors’ unique place in the market as the single purveyor of LPG technology. The Debtors have also developed fluids that are comprised of mixtures of

LPG and other high vapor pressure fluids, including gelled crude oil, which in certain formations are believed to make the fracturing process more efficient and environmentally sound.

Since inception, the Debtors have completed over 2,400 fracks at over 700 locations in numerous formations in Canada and the United States, including the Eagleford, San Miguel, Cardium, Viking, Utica and Frederick Brook Shale formations.

The Debtors have master services agreements with approximately seven customers located primarily in Canada, however, these agreements simply set out terms in the event the parties wish to contract with the Debtors at a later date to provide LPG fracturing services. Individual jobs are contracted based on a purchase order which is governed by the master services agreement. The Debtors currently have two contracts to provide LPG fracturing services to customers located in Canada and the US and have recently signed a three year contract extension with one of these customers to provide fracturing services in Western Canada through to September 22, 2017. While contracts exist in respect of two customers, the Debtors' revenue stream from these contracts is dependent on the customers' level of fracturing activity. All contracts with customers must be finalized and approved by GESI.

The Debtors' business is seasonal, with fracturing activity curtailed in Canada during the second quarter, during the "spring breakup" period in the oil and gas industry. Fracturing activities of the Debtors in the US are curtailed or in some cases stopped entirely from December to February due to bans in place during the hunting seasons.

The Debtors' assets, located in Canada (primarily in Edson, Alberta and Red Deer, Alberta) and the United States (primarily in Floresville, Texas), consist of various equipment, intellectual property, inventory including but not limited to chemicals and proppant, material contracts and contract receivables, leased real property in Alberta, Texas and Oklahoma, as well

as owned real property located in Edson, Alberta and Floresville, Texas. Approximately 60-70% of the Debtors' assets are located in Canada and approximately 30-40% are located in the United States.

Almost all of the creditors of the Debtors are located in Canada and the United States. For example, of the company's active vendor creditors, 111 are located in the U.S. and 176 in Canada. The overwhelming majority of the amount of the liabilities of the Debtors, including GASFRAC U.S.'s individually, are also to Canadian creditors. At the end of December, 2014, the Debtors owe PNC approximately C\$31 million under the Revolving Facility. In addition, GESI owes approximately C\$40.25 million to unsecured subordinated debenture holders pursuant to a Convertible Debenture dated February 8, 2012 between GESI and Olympia Trust Company, located in Calgary, Alberta, Canada. (the "**Debentures**"). The Debentures are governed by Canadian law. Collectively, the Debtors owe trade creditors, located in Canada and the United States C\$3.8M million and \$10.0 respectively.

### **III. Events Leading to the Commencement of the Canadian Proceedings**

Despite the benefits to the LPG Fracturing Process, the process can be costly due to its relative novelty and has been slow to gain acceptance in the oil and gas industry. Because it is relatively novel, the infrastructure required to perform the operations associated with the LPG Fracturing Process is expensive and not available in large capacities. The Company has worked to develop much of the equipment necessary to successfully employ the LPG Fracturing Process, but at a significant cost.

Over the last year, the Debtors experienced a significant decrease in revenue, primarily due to the level of activity in the Debtors' three major LPG customers who represent 84.1% of total revenue. As a result of the decrease, the Debtors have expanded into conventional

fracturing methods in an attempt to increase revenues. Unfortunately, this expansion has not made up for the overall decrease in revenues. Further, the Debtors have incurred significant costs to acquire the equipment and supplies needed to provide conventional fracturing services.

While revenues have decreased, the Debtors' fixed operating costs have remained relatively unchanged. As a result, the Debtors have been operating at a loss, which losses have been covered to date by draws made under the Revolving Facility. As the Debtors have almost reached the limit of funds available under the Revolving Facility, there is a significant risk that, without another source of interim funding, some cost cutting measures and some form of restructuring or compromise, the Debtors will not be able to continue operations on a go forward basis. Furthermore, the current environment in the oil and gas industry, namely the precipitous decline in oil prices over the last quarter, has created considerable uncertainty for the Debtors' 2015 revenue stream.

Following a review of the Debtors' prospects and in light of the decline in revenues, a special committee of the Debtors' directors was formed in the fall of 2014 to seek strategic alternatives for the Debtors. The special committee retained CIBC World Markets Inc. ("CIBC") in November, 2014 to explore and evaluate a range of strategic alternatives to maximize value for the Debtors and its stakeholders, including but not limited to pursuing a sale of all or a portion of the Debtors' equipment. While CIBC has been unable to close a transaction in the short time it has been working with the Debtors, CIBC has identified potential parties with whom restructuring options may be pursued in the context of the Canadian Proceedings and the proposed Chapter 15 proceedings.

The Debtors, together with EY and CIBC, have been working together to create a Sale and Investment Solicitation Process ("SISP") intended to generate interest in either the business



or the assets of the Debtors, with the goal of maximizing value and creating the foundations of a plan of compromise in the Canadian Proceedings or arrangement to stake holders. The Debtors anticipate that they will bring an application to the Canadian Court within the next week or two to seek approval for a SISP.

In addition to a SISP, the Debtors intend to also pursue alternative options as part of a restructuring, such as reducing or compromising its obligations, minimizing operating costs in various ways, including reducing unnecessary staff and conducting one-off asset sales of surplus assets. Any of these efforts will be undertaken for the purpose of further enhancing the Debtors' term financial health and liquidity, with the goal of presenting a plan of compromise or arrangement to creditors to maximize value for the benefit of the Debtors' stakeholders.

While the Debtor's balance sheet assets are in excess of its liabilities, the Debtors have cash flow issues which require them to undertake some form of restructuring, coupled with cost cutting and/or a capital injection. As a result, the Debtors are not currently able to pay obligations generally as they come due. Therefore, Debtors are insolvent. The Canadian Proceedings and Chapter 15 proceedings are intended to allow the Company an opportunity to continue as a going concern while maximizing value for all of its stakeholders.

#### **IV. The Canadian Proceedings**

The CCAA is a Canadian federal Act<sup>2</sup> that affords financially troubled corporations the opportunity to restructure their financial affairs through a "Plan of Arrangement." Corporations seeking relief under the CCAA are given the opportunity to avoid liquidation, typically allowing such corporations' creditors to receive some form of distribution for outstanding amounts owing

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<sup>2</sup> The Court in *In re Fracmaster, Ltd.*, 237 B.R. 627, n. 3 (Bankr. E.D. Tex. 1999) noted that "[t]he CCAA is a Canadian federal statute which provides a statutory system, roughly equivalent to the Chapter 11 process in the United States, whereby corporations which are insolvent may seek court protection from creditor actions as they attempt to restructure their financial affairs, usually by way of a plan of arrangement or compromise with creditors." 47758546.2

to them while preserving the going-concern value of the corporation. The process is commenced by applying to the Canadian court for protection under the CCAA. The Canadian court will then issue an initial order, giving the debtor thirty (30) days of protection, or a stay of proceedings from its creditors to allow for the preparation of the Plan of Arrangement. The debtor has the ability to make subsequent applications to the Canadian court to extend the stay of proceedings to allow it more time to complete a Plan of Arrangement where necessary.

The initial order will also appoint a monitor for the debtor. The monitor is an independent third party appointed by the court to monitor the company's ongoing operations and assist with the filing and voting on the Plan of Arrangement. The monitor's duties also include reporting to the Court on any major events that may impact the viability of the company and notifying creditors and shareholders of any meetings relating to the CCAA proceedings.

On January 14, 2015 the Debtors instituted the Canadian Proceedings by filing applications for the commencement of reorganization proceedings pursuant to the CCAA in the Canadian Court. On January 15, 2015, the Canadian Court granted an initial order (the "**Initial Order**") for relief in the Canadian Proceedings, a copy of which is attached as Exhibit GF-4 to the Notice.

Pursuant to the Initial Order, a stay is in place in Canada<sup>3</sup> which prohibits any proceeding or enforcement process against the Debtors or their assets. Initial Order at ¶ 14. Further, all rights and remedies of any entity, whether judicial or extra-judicial, are stayed and suspended against the Debtors and their assets. *Id.* at ¶ 15.

Also, on January 15, 2015, the Canadian Court appointed EY as the Monitor of the Canadian Proceedings under the Initial Order. Initial Order at. ¶ 25. The Monitor's role in the

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<sup>3</sup> This stay does not apply to PNC Bank. Initial Order at ¶19.  
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Canadian Proceedings is to supervise the property and business affairs, and the Debtors are obligated to cooperate with the Monitor in this respect. *Id.* at ¶¶ 25-32.

The Initial Order also requests “the aid and recognition of any court . . . to give effect to this Order and to assist [the Debtors], the Monitor and their respective agents in carrying out the terms of this Order.” Initial Order at ¶ 48. The Initial Order also allows for “[e]ach of [the Debtors] and the Monitor be at liberty and is hereby authorized and empowered to apply to any court . . . , wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.” *Id.* at ¶ 49.

#### **V. GASFRAC’s Intended Actions for Reorganization**

The Debtors believe the ability to carry on their operations will add value in restructuring and/or selling the business as a going concern. Although this process is still in the developmental stage, the Debtors expect over the coming weeks to pursue a recapitalization or sale of their assets.<sup>4</sup>

#### **VI. The Chapter 15 Cases**

Contemporaneously with the filing of this Petition for Recognition, the Monitor filed Official Form No. 1 Chapter 15 petitions for each of the Debtors pursuant to 11 U.S.C. § 1504, 1509(a) and 1515(a).

Pursuant to the Initial Order, the Monitor is a foreign representative in a foreign proceeding, and hereby seeks relief under Chapter 15 of the Bankruptcy Code.

#### **RELIEF REQUESTED**

The Monitor hereby respectfully requests that this Court enter an order pursuant to Sections 105, 1507, 1517, 1520 and 1521 of the Bankruptcy Code, substantially in the form of

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<sup>4</sup> Indeed, eight months ago, the Debtors obtained an appraisal of its equipment. The fair market value of the equipment alone exceeded the total amount of secured and unsecured debt of the Debtors.  
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the proposed order attached hereto (the “**Proposed Order**”), a copy of which is attached hereto as Exhibit A providing the following relief:

- Recognition of the Canadian Proceedings as a foreign main proceeding as defined in Section 1502(4) of the Bankruptcy Code;
- Granting to the Monitor the relief afforded under Section 1520 of the Bankruptcy Code as is provided by right upon the recognition of the Canadian Proceedings as a foreign main proceeding, with the specification that the Debtors will continue to operate their business pursuant to Section 1520(a)(3);
- Granting further additional relief as authorized by Section 1521 of the Bankruptcy Code including, without limitation:
  - Staying the commencement or continuation of any action or proceeding concerning the assets, rights, obligations or liabilities of the Debtors, including any action or proceeding against EY in its capacity as Monitor of the Debtors, to the extent not stayed under Section 1520(a) of the Bankruptcy Code;
  - Staying execution against the assets of the Debtors to the extent not stayed under Section 1520(a) of the Bankruptcy Code;
  - Suspending the right to transfer or otherwise dispose of any assets of the Debtors to the extent not suspended under Section 1520(a) of the Bankruptcy Code by any person or entity other than the Monitor and the Debtors unless authorized in writing by the Monitor, the Debtors or by Order of this Court;

- Providing for the examination of witnesses, the taking of evidence, the production of documents, or the delivery of information concerning the assets, affairs, rights, obligations or liabilities of the Debtors, and finding that such information is required in the Canadian Proceedings under the law of the United States; and
- Entrusting the administration or realization of all or part of the assets of the Debtors within the territorial jurisdiction of the United States to the Debtors;
- Otherwise granting comity to and giving full force and effect to the Canadian Court, the Canadian Proceedings and the Initial Order; and
- Awarding the Monitor such other and further relief as this Court deems just and appropriate.

The Monitor respectfully submits that the Canadian Proceedings should be recognized as a foreign main proceeding as defined in Section 1502(4) of the Bankruptcy Code. If, however, the Court determines the Canadian Proceedings are not foreign main proceedings (either in whole or in part), the Monitor seeks recognition of the Canadian Proceedings as a foreign nonmain proceeding, as defined in Section 1502(5) of the Bankruptcy Code, and requests that the Court grant the relief requested above under the Court's discretion pursuant to Section 1521 of the Bankruptcy Code.

### **BASIS FOR RELIEF REQUESTED**

#### **I. Statutory Authority**

A Chapter 15 case is commenced when a foreign representative files a petition for recognition of a foreign proceeding under 11 U.S.C. § 1515; *In re Oversight & Control Comm'n*

*of Avanzit, S.A.*, 385 B.R. 525, 532 (Bankr. S.D.N.Y. 2008). The petition must be accompanied by certain documentary evidence, which the court may presume to be authentic. 11 U.S.C. § 1516(b). The Court must grant the request for recognition if it finds:

- (1) such foreign proceeding for which recognition is sought is a foreign main proceeding or foreign nonmain proceeding within the meaning of section 1502;
- (2) the foreign representative applying for recognition is a person or body; and
- (3) the petition meets the requirements of section 1515.

11 U.S.C. § 1517(a).

A decision or certificate from a foreign court indicating the foreign proceeding is a “foreign proceeding,” as defined in section 101(23) of the Bankruptcy Code, is presumptively correct. 11 U.S.C. § 1516(a). Similarly, a decision or certificate from a foreign court indicating that the foreign representative is a “foreign representative,” as defined in section 101(24), is presumptively correct. *Id.*

As stated above, (a) the Canadian Proceedings are foreign proceedings under the definition of 11 U.S.C. § 101(23), (b) the Monitor is a foreign representative under the definition of 11 U.S.C. § 101(24) and is a “person” under the definition of 11 U.S.C. § 101(41), and (c) the petition meets the requirements of Section 1515, namely, the evidence of the foreign proceedings and the foreign representative has been provided.<sup>5</sup> See Initial Order. Accordingly, the requirements for recognition of the Canadian Proceedings as foreign proceedings is met.

## **II. Rule Requirements for Recognition of the Canadian Proceedings**

A petition for recognition of a foreign proceeding under chapter 15 of the Code shall state the country where the debtor has its center of main interests. Fed. R. Bankr. P. 1004.2(a). The

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<sup>5</sup> The term “person” includes individual, partnership, and corporation. 11 U.S.C. § 101(41). 47758546.2

center of main interests for each of the Debtors is Alberta, Canada. This has been provided in the Debtors' Official Form 1 Petitions.

The petition for recognition shall also identify each country in which a foreign proceeding by, regarding, or against the debtor is pending. Fed. R. Bankr. P. 1004.2(a). The Debtors are debtors in the foreign proceedings described in the Initial Order. This information has also been provided in the Debtors' Official Form 1 Petitions.

A foreign representative filing a petition for recognition under chapter 15 shall file with the petition a corporate ownership statement containing the information described in Rule 7007.1. Fed. R. Bankr. P. 1007(a)(4). Such a corporate ownership statement has been filed contemporaneously herewith.

A foreign representative filing a petition for recognition under chapter 15 shall file with the petition (unless the court orders otherwise), a list containing the names and addresses of all persons or bodies authorized to administer foreign proceedings of the debtor, all parties to litigation pending in the United States in which the debtor is a party at the time of the filing of the petition, and all entities against whom provisional relief is being sought under §1519 of the Code. Fed. R. Bankr. P. 1007(a)(4). A Rule 1007(a)(4) List has been filed contemporaneously herewith.

### **III. Requirements for a Petition for Recognition**

A petition for recognition shall be accompanied by any one of the following:

- (1) a certified copy of the decision commencing such foreign proceeding and appointing the foreign representative;
- (2) a certificate from the foreign court affirming the existence of such foreign proceeding and of the appointment of the foreign representative; or

(3) in the absence of evidence referred to in paragraphs (1) and (2), any other evidence acceptable to the court of the existence of such foreign proceeding and of the appointment of the foreign representative.

11 U.S.C. § 1515(b).

Accordingly, in compliance with 11 U.S.C. § 1515(b), attached to the Notice is the Initial Order from the Canadian Proceedings, which may be presumed authentic. 11 U.S.C. § 1516(b).

#### **IV. The Canadian Proceedings are Pending “Foreign Proceedings”**

“Foreign proceeding” is defined in the Bankruptcy Code as “a collective judicial or administrative proceeding in a foreign country, including an interim proceeding, under a law relating to insolvency or adjustment of debt in which proceeding the assets and affairs of the debtor are subject to control or supervision by a foreign court, for the purpose of reorganization or liquidation.” 11 U.S.C. § 101(23).

The Canadian Proceedings fall squarely within the definition of “foreign proceeding.” Prior to the passage of Chapter 15, United States courts recognized cases filed under the CCAA to be “relating to insolvency.” *See Tradewell, Inc. v. American Sensors Electronics, Inc.*, 1997 WL 423075 n. 1 (S.D.N.Y. 1997) (noting that the “CCAA is a broad statute, the purpose of which is to ‘provide insolvent debtors with the opportunity to restructure their financial affairs with their creditors.’”). Moreover, since the passage of Chapter 15, cases filed under the CCAA have consistently been recognized as “foreign proceedings.” *See, e.g., In re Nortel Networks, Inc.*, 469 B.R. 478, 487 (Bankr. D. Del. 2012) (the Court entered an Order recognizing the proceeding under the CCAA was a foreign main proceeding under chapter 15 of the Bankruptcy Code); *In re Metcalfe & Mansfield Alternative Investments*, 421 B.R. 685, 688 (Bankr. S.D.N.Y. 2010) (“It is clear that the Canadian Proceedings should be recognized as a foreign main proceeding.”); *In re Gandi Innovations Holdings, LLC*, 09-51782-C, 2009 WL 2916908 (Bankr.



W.D. Tex. June 5, 2009) (Unpublished disposition) (the “CCAA Proceeding is a foreign proceeding entitled to recognition under Chapter 15 of the Code.”); *In re Quebecor World Inc.*, Case No. 08-13814 (Bankr. S.D.N.Y. 2008).

**V. The Monitor Is a “Foreign Representative”**

Section 101(24) of the Bankruptcy Code defines “foreign representative” as “a person or body, including a person or body appointed on an interim basis, authorized in a foreign proceeding to administer the reorganization or the liquidation of the debtor’s assets or affairs or to act as a representative of such foreign proceeding.”

The Monitor may serve as the “foreign representative” because it constitutes a “person or body.” “Person” is defined under Section 101(41) of the Bankruptcy Code to include an individual, partnership or corporation. Because the Monitor is an incorporated entity, it therefore qualifies as a “person” and can accordingly serve as a “foreign representative.” Additionally, the Monitor has been authorized in the Canadian Proceedings to act as the Debtors’ foreign representative. The Initial Order specifically states “[e]ach of the Applicants and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order. . . .” Initial Order. The Court is therefore entitled to presume that the Monitor is a proper “foreign representative.” *See* 11 U.S.C. § 1516(b). Additionally, Courts have previously considered a monitor under the CCAA to be a duly authorized “foreign representative.” *See, e.g., In re Baronet U.S.A. Inc., et al.*, Case No. 07-13821 (Bankr. S.D.N.Y.).

**VI. The Canadian Proceedings Should Be Recognized As Foreign Main Proceedings Because Canada Is the Location of the Debtor's Center of Main Interests**

A foreign proceeding shall be recognized as a "foreign main proceeding" if it is pending in the country where the debtor has the center of its main interests. 11 U.S.C. § 1517(b). The term "center of main interests" ("COMI") is not defined in the Bankruptcy Code. COMI, however, has been equated with a debtor's principal place of business. *See Bear Stearns*, 374 B.R. at 129 (citing *In re Tri-Continental Exchange Ltd.*, 349 B.R. 627, 633-34 (E.D. Calif. 2006)).

**A. The COMI of the Debtors is Located In Canada Based Upon the Established COMI Factors**

The Fifth Circuit has identified five non-exhaustive factors in determining a debtor's COMI: (1) the location of those who actually manage the debtor (which could be the headquarters of a holding company); (2) the location of the debtor's headquarters; (3) the location of the debtor's primary assets; (4) the location of the majority of the debtor's creditors or the majority of creditors affected by the case; and (5) the jurisdiction whose law would apply to most disputes. *See Lavie v. Ran (In re Ran)*, 607 F.3d 1017, 1023 (5th Cir. 2010) (citing *In re SPhinX, Ltd.*, 351 B.R. 103, 117 (Bankr. S.D.N.Y. 2006) *aff'd*, 371 B.R. 10 (S.D.N.Y. 2007)).

In the present matter, these factors point to Canada as the Debtors' COMI. The first factor, and, the most important, the location of those who manage the debtor, the "nerve center," or "principal place of business" of the Debtors favors Canada as their COMI. In determining COMI under Chapter 15, bankruptcy courts, including those within the Western District of Texas have utilized the "nerve center" test established in *Hertz Corp. v. Friend*, 559 U.S. 77 (2010). *See In re Think3 Inc.*, 2011 Bankr. LEXIS 5349, 17-18 (Bankr. W.D. Tex. Sept. 12, 2011), citing and quoting *Hertz Corp.*, 559 U.S. 77 (2010) ("[C]ourts have often equated a corporate debtor's

COMI with the debtor's 'principal place of business'... Recently, the U.S. Supreme Court held that a corporation's 'principal place of business' is the place where a corporation's officers direct, control, and coordinate the corporation's activities, otherwise known as its 'nerve center.'"); *In re Gandi Innovations Holdings, LLC*, 2009 Bankr. LEXIS 2751, 4-5 (Bankr. W.D. Tex. June 5, 2009) ("While the evidence regarding center of main interest is mixed, the court finds that the 'nerve center' for the [Debtors] is [in] Canada...the court concludes that, in these circumstances, the court should find that the center of main interests for [a Texas incorporated entity] should be Canada."); *In re Suntech Power Holdings Co.*, 520 B.R. 399 (Bankr. S.D.N.Y. 2014) ([T]he court may consider the location of the debtor's 'nerve center,' including from where the debtor's activities are directed and controlled, in determining a debtor's COMI."); *In re British Am. Isle of Venice, Ltd.*, 441 B.R. 713, 720 (Bankr. S.D. Fla. 2010) ("in analyzing COMI courts have drawn a parallel to the 'nerve center' analysis described in a [*Hertz Corp.*])" (court applied nerve center analysis in COMI inquiry)

Here numerous factors support that the Debtors' principal place of business/"nerve center" are located in Canada:

- All directors and officers of all the Debtor entities are based in Canada.
- All receipts from the Debtor, whether in Canadian or US dollars, are deposited into lockbox PNC accounts.
- In order to access operational funding, the Debtors must re-draw on the Revolving Facility. Only Canadian personnel may authorize draws on the Revolving Facility.
- All payroll disbursements must be approved through Canadian personnel.
- Capital expenditures must be approved through Canadian personnel.

- All accounts payable over \$25,000 must be approved by Canadian personnel.
- All accounts payable are paid through Canada.
- All invoices for accounts receivable are prepared and approved in Canada.
- The terms and provisions of all customer contracts must be approved by Canadian personnel.
- Insurance contracts for the Debtors are negotiated by Canadian personnel.
- Employee benefits and salaries are set by Canadian management.
- All recent board meetings of the Debtors have taken place in Canada.
- Books and records are maintained in Canada.
- The Debtors auditor, PricewaterhouseCoopers Inc. is based in Calgary.
- The Debtors corporate legal counsel, Borden Ladner Gervais LLP is based in Canada.

The Debtors operations and strategy are actively controlled and executed from Canada. The Debtors principal place of business is Canada. *See Avalos v. Cont'l Airlines, Inc.*, 2011 U.S. Dist. LEXIS 62527, 5-7 (S.D. Tex. June 10, 2011) (“Continental has presented conclusive evidence that its...main activities — including management, human relations, legal services, payroll, and employee services — are all directed from [Chicago].”) (Court found nerve center was in Chicago); *McCurdy v. Hydradyne, LLC*, 2013 U.S. Dist. LEXIS 163974, 6-8 (W.D. La. Nov. 18, 2013) (“LOR makes all business decisions affecting the operations, management, and ownership of its business interests in Atlanta.”) (nerve center was Atlanta); *Ebert v. Desco Corp.*, 2010 U.S. Dist. LEXIS 56165 (N.D. W. Va. June 8, 2010) (“Under the ‘nerve center’ test...[t]he operational and financial management of the company is directed and controlled from Columbus, Ohio; mergers and acquisition functions performed by or for Bellofram Corporation are handled

or managed from Columbus, Ohio; and administrative functions such as employee benefits, payroll administration, and legal services are performed in Columbus, Ohio.”) (nerve center was Ohio). *See also Balachander v. AET Inc.*, 2011 U.S. Dist. LEXIS 109787 (S.D. Tex. Sept. 27, 2011) (adopting test from *Central West Virginia Energy Company v. Mountain State Carbon, LLC*, 636 F.3d 101 (4th Cir. 2011) (“the principal place of business...was not where the corporation's day-to-day management activities took place, but rather where the corporation's high-level officers directed, controlled, and coordinated its activities.”)).

The four remaining factors also indicate that the Debtors' COMI is in Canada. With respect to the location of the debtors' headquarters, the Debtors have various offices in the United States and Canada. However, as noted above, all of the Debtors' [officers] are located in Calgary, Alberta, Canada and all major business decisions are made by personnel operating from such location. Likewise, pursuant to the *Declaration of Lori McLeod-Hill in Support of: (I) Petition for Recognition as a Foreign Main Proceeding; (II) Application for Order to Show Cause with Temporary Restraining Order and Preliminary Injunctive Relief and (III) Other Pleadings Filed Concurrently Therewith* (“**McLeod-Hill US Declaration**”),<sup>6</sup> the corporate headquarters for the Debtors is located in Calgary, Alberta, Canada. *See Craig v. Worldwide Mixed Martial Arts Sports Inc.*, 2014 U.S. Dist. LEXIS 92420 (D. Ariz. July 8, 2014) (“‘Headquarters’ refers to a place from which something (such as a business) is controlled or directed.”) (quoting <http://www.merriamwebster.com/dictionary/headquarters> (last visited Jan. 9, 2015))).

As to the location of the debtor's assets, this factor also favors Canada, as the majority of the Debtors' assets are located in Canada. Additionally, the intellectual property held by the

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<sup>6</sup> Attached to the Notice as Exhibit GF-5.  
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Debtors, which differentiates the Debtors in the energy industry from its competitors and is critical to the LPG Fracturing Process, is held in Canada.

The location of the creditors favors Canada as the Debtors' COMI. As indicated above, almost all of the creditors are located in Canada and the United States, with a majority located in Canada. Additionally, the amount of debt is overwhelmingly held by Canadian creditors, notably under the Revolving Facility and the Debentures. Also, most of the Debtors' employees are based in Canada.

The final factor, the jurisdictional law governing most disputes favors Canada as the Debtors' COMI. There is no outstanding litigation against the Debtors in the United States. Major decisions regarding the Debtors are made in Canada. Also, the Revolving Facility and the Debentures, which represent the overwhelming largest part of the Debtors' liabilities, are governed primarily by Canadian law.

Based upon the foregoing, most of the COMI factors conclusively establish Canada as the COMI for the Debtors and none suggest against it. Additionally, the Debtors "nerve center" is in Canada. The Monitor accordingly requests that the Canadian Proceedings be recognized as a foreign main proceeding. *See Klytie's Developments, Inc.*, 383 B.R. at 781 (finding COMI in Canada notwithstanding the fact that two standards – the location of the debtors' creditors and applicable law – yielded inconclusive results); *In re Gandi Innovations Holdings, LLC*, 2009 Bankr. LEXIS 2751, 4-5 (Bankr. W.D. Tex. June 5, 2009) (finding mixed factors for COMI, but finding that as "nerve center" for Canadian debtor group was in Canada and [Texas incorporated entity] was controlled through Canada that COMI for [entity] was in Canada.").

## **VII. Alternatively, the Canadian Proceedings Should Be Recognized As Foreign Nonmain Proceedings**

In the event this Court does not recognize the Canadian Proceedings as foreign main proceedings, the Monitor submits that the Canadian Proceedings should be recognized as a foreign nonmain proceedings.

The Canadian Proceedings shall be recognized as a foreign nonmain proceeding if the Debtors have an establishment in Canada. 11 U.S.C. § 1517(b)(2). “Establishment” is defined as any place of operations where the debtor carries out a nontransitory economic activity. 11 U.S.C. § 1502(2). When it is apparent that an entity conducts operations in the country where a foreign proceeding is pending, Courts will recognize the proceeding as a foreign nonmain proceeding if foreign main proceeding recognition is denied. *See e.g., SPhinX*, 351 B.R. at 122. Based upon the facts previously set forth, the Debtors hold an “establishment” in Canada, and therefore the Monitor alternatively submits that recognition as a foreign nonmain proceeding is warranted.

## **VIII. Relief Requested**

### **A. Automatic Relief When a Foreign Proceeding is Main**

Certain relief is automatic when a foreign proceeding is recognized as main. 11 U.S.C. § 1520(a). Upon recognition of a foreign proceeding that is a foreign main proceeding—

- (1) sections 361 and 362 apply with respect to the debtor and the property of the debtor that is within the territorial jurisdiction of the United States;
- (2) sections 363, 549, and 552 apply to a transfer of an interest of the debtor in property that is within the territorial jurisdiction of the United States to the same extent that the sections would apply to property of an estate;
- (3) unless the court orders otherwise, the foreign representative may operate the debtor’s business and may exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552; and

(4) section 552 applies to property of the debtor that is within the territorial jurisdiction of the United States.

11 U.S.C. § 1520(a).

Accordingly, pursuant to 11 U.S.C. § 1520(a), the Monitor seeks such relief in the Proposed Order attached hereto as Exhibit A.

**B. Automatic Relief Whether or not Foreign Proceeding is Main**

Certain relief is automatic upon recognition of a foreign proceeding, whether main or nonmain. Upon recognition of a foreign proceeding, the foreign representative may intervene in any proceedings in a State or Federal court in the United States in which the debtor is a party. 11 U.S.C. § 1524. Upon recognition of a foreign proceeding, the foreign representative has standing in a case concerning the debtor pending under another chapter of this title to initiate actions under sections 522, 544, 545, 547, 548, 550, 553, and 724 (a). 11 U.S.C. § 1523(a). Accordingly, the Monitor seeks such relief in the form of Proposed Order attached hereto as Exhibit A.

**C. Discretionary Relief to Protect Creditors and the Debtors**

Certain discretionary relief is available upon recognition of a foreign proceeding under 11 U.S.C. § 1521 as discussed below. The court may grant relief under section 1521 only if the interests of the creditors and other interested entities, including the debtor, are sufficiently protected. 11 U.S.C. § 1522(a). The Monitor contends that the discretionary relief requested is for the protection of the creditors and the Debtors.

**D. Discretionary Relief Whether or Not a Foreign Proceeding is Main**

“Any appropriate” discretionary relief is available upon recognition of a foreign proceeding, whether or not a foreign proceeding is main. 11 U.S.C. § 1521(a) (“Upon recognition of a foreign proceeding, whether main or nonmain, where necessary to effectuate the



purpose of this chapter and to protect the assets of the debtor or the interests of the creditors, the court may, at the request of the foreign representative, grant any appropriate relief”). In granting relief under 11 U.S.C. § 1521 to a representative of a foreign nonmain proceeding, the court must be satisfied that the relief relates to assets that, under the law of the United States, should be administered in the foreign nonmain proceeding or concerns information required in that proceeding. 11 U.S.C. § 1521(c). That relief includes:

- (1) staying the commencement or continuation of an individual action or proceeding concerning the debtor’s assets, rights, obligations or liabilities to the extent they have not been stayed under section 1520(a);
- (2) staying execution against the debtor’s assets to the extent it has not been stayed under section 1520(a);
- (3) suspending the right to transfer, encumber or otherwise dispose of any assets of the debtor to the extent this right has not been suspended under section 1520(a);
- (4) providing for the examination of witnesses, the taking of evidence or the delivery of information concerning the debtor’s assets, affairs, rights, obligations or liabilities;
- (5) entrusting the administration or realization of all or part of the debtor’s assets within the territorial jurisdiction of the United States to the foreign representative or another person, including an examiner, authorized by the court;
- (6) extending relief granted under section 1519(a); and
- (7) granting any additional relief that may be available to a trustee, except for relief available under sections 522, 544, 545, 547, 548, 550, and 724 (a).

11 U.S.C. § 1521(a).

In addition, under 11 U.S.C. § 1521(b), upon recognition of a foreign proceeding, whether main or nonmain, the court may entrust the distribution of all or part of the debtor’s assets located in the United States to the foreign representative or another person, including an examiner, authorized by the court, provided that the court is satisfied that the interests of

creditors in the United States are sufficiently protected. Accordingly, the Monitor seeks the above relief in the Proposed Order attached hereto as Exhibit A.

**E. Injunction Standards**

Certain relief under section 1521 (the “**1521 Relief**”) may require the application of standards for injunctive relief. The standards, procedures, and limitations applicable to an injunction may apply to relief under the following:

11 U.S.C. §§ 1521(a)(1)(concerning staying of proceedings not already stayed by section 1520(a));

1521(a)(2)(concerning staying execution against the debtor’s assets to the extent it has not been stayed under section 1520(a)),

1521(a)(3)(concerning suspending the right to transfer, encumber or otherwise dispose of any assets of the debtor to the extent this right has not been suspended under section 1520 (a)); and

1521(a)(6)(concerning extending relief granted under section 1519(a)).

11 U.S.C. § 1521(e).

**F. Factors for Injunctive Relief**

The Monitor contends that it is not required that an adversary proceeding be filed and served on all parties in interest in order to obtain injunctive relief under chapter 15. *In re Ho Seok Lee*, 348 B.R. 799, 801 (Bankr. W.D. Wash. 2006) (adversary proceeding not required for Chapter 15 injunctive relief).

The factors for injunctive relief are stated in *Dallas Cowboys Cheerleaders, Inc. v. Scoreboard Posters, Inc.*, 600 F.2d 1184, 1187 (5th Cir. 1979). They are discussed below.

**A substantial likelihood of success on the merits.** There is no difficult real issue on whether the Canadian Proceedings should be recognized, as other courts have recognized CCAA proceedings and the proper documentation has been submitted. The Monitor also contends that the center of main interests is in Canada, since the headquarters, management, most employees,

and the majority of claims are in Canada. Accordingly, there is a substantial likelihood that the mandatory relief under Section 1520 will be ordered. There is a substantial likelihood that, with the 1521 Relief granted, the Debtors, with the Monitor's assistance, will be able to successfully complete restructuring or sale as a going concern under the provisions of the CCAA in the Canadian Proceedings, which will benefit all stakeholders.

**A substantial threat of irreparable injury if the injunction is not issued.** The Initial Order provides for a stay against seizure of assets and litigation similar to the automatic stay of 11 U.S.C. § 362(a). The Initial Order and papers submitted in conjunction therewith, establishes that the Debtors are currently insolvent and unable to pay their debts as they become due. The Monitor is concerned that these facts may cause creditors to seek prejudgment attachments and other remedies against the Debtors and their assets in the United States. The Debtors are attempting to sell their assets or otherwise restructure in the Canadian Proceedings. If the 1521 Relief is not ordered, the sale or restructuring could be jeopardized.

**That the threatened injury to the movant outweighs any damage the injunction might cause to the opponent.** Any threatened injury to the Debtors outweighs any damage the injunction might cause to the opponents. The 1521 Relief would actually benefit the Debtors' creditors by ensuring an equitable and orderly distribution of assets and facilitate the Canadian Proceedings. *See In re Basis Yield Alpha Fund (Master)*, Case No. 07-12762 (Bankr. S.D.N.Y.) (stating that failing to issue a restraining order against creditors could, inter alia, "undermine the Foreign Representative's efforts to achieve an equitable result for the benefit of all of the Foreign Debtor's creditors.").

**That the injunction will not disserve the public interest.** The 1521 Relief will not disserve the public interest. The 1521 Relief is in the public interest. It sets to facilitate a cross-

border reorganization that will provide a benefit to the estates of the Debtors. The 1521 Relief is supported by notions of comity and will allow the Debtors to craft a productive solution for their estates.

In sum, the relief sought is necessary and appropriate, in the interest of the public and international comity, consistent with the United States public policy, and will not cause any hardship to any party in interest that is not outweighed by the benefits of granting the requested relief.

#### **IX. No Bond**

The Monitor respectfully suggests that no bond be required under Fed. R. Bankr. P. 7065 and Fed. R. Civ. P. 7065(c). A temporary restraining order or preliminary injunction may be issued on application of a debtor, trustee, or debtor in possession without compliance with Rule 65(c). Fed. R. Bankr. P. 7065. The Monitor, who is carrying out his duties under the CCAA and the Initial Order, is akin to a trustee, and any bond would necessarily come from the Debtors' assets.

In the event that the Court finds that the Canadian Proceedings are foreign nonmain proceedings, the relief requested herein is still appropriate because the relief is discretionary. *See* 11 U.S.C. § 1521 (“Upon recognition of a foreign proceeding, whether main or nonmain . . . the court may, at the request of the foreign representative, grant any appropriate relief . . .”). The Monitor submits that the Court should exercise its discretion in this matter to assure an economical, expeditious, and equitable administration of the Debtors' estate. Without such relief, the Debtors will be exposed to the risk of voluminous litigation and other actions against the estate, its assets and the Monitor in the United States, which would result in a “race to the

courthouse” among creditors and other parties in interest, and thus, threaten the Debtors’ reorganization efforts.

#### **X. Comity**

If the court grants recognition, and subject to any limitations that the court may impose consistent with the policy of Chapter 15, a court in the United States shall grant comity or cooperation to the foreign representative. 11 U.S.C. § 1509(b)(3). Consistent with section 1501, the court shall cooperate to the maximum extent possible with a foreign court or a foreign representative, either directly or through the trustee. 11 U.S.C. § 1525(a).

Accordingly, the Monitor seeks comity and cooperation of this Court with respect to the Canadian Court and its Initial Order.

A central tenet of Chapter 15 is the importance of comity in cross-border insolvency proceedings. *Ad Hoc Group of Vitro Noteholders v. Vitro SAB De CV (In re Vitro SAB De CV)*, 701 F.3d 1031, 1053 (5th Cir. 2012).

The Supreme Court defined comity as follows:

“Comity,” in the legal sense, is neither a matter of absolute obligation, on the one hand, nor of mere courtesy and good will, upon the other. But it is the recognition which one nation allows within its territory to the legislative, executive, or judicial acts of another nation, having due regard both to international duty and convenience, and to the rights of its own citizens, or of other persons who are under the protection of its laws.

*Hilton v. Guyot*, 159 U.S. 113, 143 (1895); see also *Vitro*, 701 F.3d at 1043-44.

The exceptions to comity are construed especially narrowly when the foreign jurisdiction is like Canada, a sister common law jurisdiction with procedures akin to those in the United States. *Clarkson Co. v. Shaheen*, 544 F.2d 624, 630 (2d Cir. 1976) (Clear and convincing evidence of fraud is required to successfully attack a foreign judgment; the court held that it would contravene the public policy of New York and the doctrine of comity not to recognize the

Canadian judgment in these circumstances); see also *In re Petition of Davis*, 191 B.R. 577, 587 (Bankr. S.D.N.Y. 1996) (stating that “Courts in the United States uniformly grant comity to Canadian proceedings” and noting that Canada is a sister common law jurisdiction with the United States).

The extension of comity to Canadian orders has continued since the 2005 enactment of Chapter 15. See *In re Metcalfe & Mansfield Alternative Invs.*, 421 B.R. 685, 698-99 (Bankr. S.D.N.Y. 2010)(extending comity to Canadian CCAA order providing for a third party release and citing numerous cases where American courts have extended comity to Canadian judgments); *Raymond Chabot, Inc. v. Serge Côté Family Trust*, 2014 U.S. Dist. LEXIS 117128, 6 (D.S.C. Aug. 22, 2014) (entering temporary restraining order assisting Canadian bankruptcy receiver and noting “the widely-accepted view that Canadian judgments are entitled to recognition and enforcement here”); *Collins v. Oilsands Quest, Inc.*, 484 B.R. 593, 597 (S.D.N.Y. 2012)(bankruptcy court enforced Canadian court stay from in CCAA noting “the question here is not whether this Court should grant a stay in the first instance, but whether should accord comity and deference to the stay orders entered by the Alberta Court. The Court concludes that in light of the comity principles laid out above, the Court must defer to the procedures set forth in the Canadian Proceedings and enforce the stay.”).

### **CONCLUSION**

The Monitor respectfully requests that this Court recognize the Canadian Proceedings as foreign main proceedings, and grant the relief requested herein. The Monitor alternatively requests recognition as a foreign nonmain proceeding, and that the Court grant the relief requested herein.

Dated: January 15, 2015

Respectfully Submitted,

**FULBRIGHT & JAWORSKI LLP**

By: **/s/Steve A. Peirce**

Steve A. Peirce

State Bar No. 15731200

steve.peirce@nortonrosefulbright.com

300 Convent Street, Suite 2100

San Antonio, TX 78205-3792

Telephone: (210) 224-5575

Facsimile: (210) 270-7205

Louis R. Strubeck

State Bar No. 19425600

louis.strubeck@nortonrosefulbright.com

**FULBRIGHT & JAWORSKI LLP**

2200 Ross Avenue, Suite 2800

Dallas, TX 75201

Telephone: (214) 855-8000

Facsimile: (214) 855-8200

**COUNSEL FOR CANADIAN MONITOR**

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing EXPEDITED PETITION FOR RECOGNITION AS FOREIGN MAIN PROCEEDING PURSUANT TO SECTIONS 1515 AND 1517 OF THE UNITED STATES BANKRUPTCY CODE AND RELATED RELIEF has been served upon the persons entitled to notice on the attached service list by either U.S. first class mail, postage prepaid or by electronic notification on January 15, 2015.

**/s/Steve A. Peirce**

1161821 Alberta Ltd.  
310, 250-6th Avenue SW  
Calgary, Alberta T2P 3H7

AG Sandman Ltd.  
P.O Box 830  
Red Deer County, AB T4N  
5H2

Alberta Securities  
Commission  
Suite 600, 250-5th St. SW  
Calgary, Alberta, T2P 0R4

1168142 Alberta Ltd. o/a CJ's  
Towing  
207 Rispler Way  
Hinton, Alberta T7V 1L8

AGAT Laboratories  
2905-12 Street NE  
Calgary, Alberta T2E 7J2

Alcor Petrolab  
1300 E. Corporate Dr.  
Arlington, TX 76006

3 Way Trucking Inc.  
PO Box 1207  
Boyd, TX 76023

Agility Logistics Co  
410 Admiral Blvd  
Mississauga, Ontario L5T  
2N6

Altank Leasing Ltd  
PO Box 53130 RPO  
Marlborough  
Calgary, Alberta T2A 7L9

309964 Alberta Ltd.  
PO Box 517  
Carrot Creek, Alberta T0E  
0G0

Agility Logistics Co  
410 Admiral Blvd  
Mississauga, Ontario L5T  
2N6

Altank Leasing Ltd  
PO Box 53130  
RPO Marlborough  
Calgary Alberta T2A 7L9

3-D Welding & Industrial  
Supply, Inc.  
3016 Hwy. 123  
San Marcos, TX 78666

AGS Flexitallic, Inc  
4340-78 Avenue  
Edmonton, Alberta T6B 3J5

Altex Electronics, LLC  
11342 IH 35 North  
San Antonio, TX 78233

A & B Towing  
PO Box 578  
Grande Prairie, Alberta T8V  
3A6

Air Liquide  
1250 Rene-Levesque W,  
Suite 1700  
Montreal, Quebec H3B 5E6

Ametek Chandler  
Engineering  
2001 N Indianwood Ave  
Broken Arrow, OK 74012

A.R. Thomson Group  
7930 130 ST  
Surrey, BC V3W 0H7

Air Liquide Canada Inc.  
1250 Rene-Levesque W,  
Suite 1700  
Montreal, Quebec H3B 5E6

AMTA, Alberta Motor  
Transport Association  
#1 285005 Wrangler Way  
Rocky View, Alberta T1X  
0K3

A.R. Thomson Group  
7930-130 Street  
Surrey, British Columbia  
V3W 0H7

Air Liquide Industrial U.S.  
L.P.  
PO Box 301046  
Dallas, TX 75303-1046

Ancira Ford  
P.O. Box 506  
Floresville, TX 78114

Accountemps  
PO Box 57349 File T57349C  
STN A  
Toronto, Ontario M5W 5M5

Albert Uresti, MPA  
PO Box 2903  
San Antonio, TX 78299-2903

Andy's Oilfield Hauling  
PO Box 2010  
Blackfalds, Alberta T0M 0J0

ACS Engineering  
16225 Park Ten Place, Suite  
110  
Houston, TX 77084

Alberta Boilers Safety  
Association  
9410 - 20 Ave  
Edmonton, Alberta T6N 0A4

Anna D. Gonzales  
Wilson County Tax Assessor-  
Collector  
2 Library Lane, Suite 1  
Floresville, TX 78114



APEGA  
1500 Scotia One, 10060  
Jasper Avenue NW  
Edmonton, Alberta T5J 4A2

APEGGA  
220 Scotia Centre, 700 - 2nd  
St. S.W.  
Calgary, Alberta T2P 2W1

APLS  
Box 861  
Red Deer County, Alberta  
T4N 5H3

Apparel Solutions  
International  
18030 - 107 Ave  
Edmonton, Alberta T5S 1P4

ARD Equipment Ltd  
1235 H 40 Ave NE  
Calgary, Alberta T2E 4P9

Artemis Services Company  
LLC  
PO Box 1404  
Chehalis, WA 98532

Artic Truck Parts & Service  
7947 Edgar Industrial Drive  
Red Deer County, Alberta  
T4P 3R2

AT&T Corporation  
PO Box 5019  
Carol Stream, IL 60197-5019

AT&T Mobility  
PO Box 6463  
Carol Stream, IL 60197- 6463

ATS Logistics Services, Inc  
PO Box 1450  
Minneapolis, MN 55485

Audis Byrd  
4185 FM 1002 S  
Big Sandy, TX 75755

Austin Distributing  
PO Box 7890  
Amarillo, TX 79114

BAKERCORP  
PO Box 843596  
Los Angeles, CA 90084-3596

BDI Canada Inc  
PO Box 57379 STN A  
Toronto, Ontario M5W 5M5

Bedrock Capital Inc  
7915 Edgar Industrial Way  
Red Deer County, Alberta  
T4P 3R2

Bell Canada  
PO Box 1550  
North York, Ontario M3C 3N5

Belmar Consulting Group  
212 - 4268 Lozells Ave  
Burnaby, British Columbia  
V5A 0C6

Best Pump Works  
PO Box 7095 6461 Reynolds  
Road  
Tyler, TX 75711

Best PumpWorks  
PO Box 846334  
Dallas, TX 75284-6334

Best Western - Edson  
300, 52nd St.  
Edson, Alberta T7E 1V8

Best Western - Grande  
Cache  
PO Box 1200  
Grande Cache, Alberta T0E  
0Y0

Best Western - Red Deer  
6839 - 66 Street  
Red Deer County, Alberta  
T4P 3T5

Best Western- Grande Prairie  
10745-117 Avenue  
Grande Prairie, Alberta T8V  
7N6

BFI Canada  
8028 Edgar Industrial Green  
Red Deer County, Alberta  
T4P 3S2

Big Dogs Truck & Car Wash  
6670 - 71 St  
Red Deer County, Alberta  
T4P 3Y7

Big Horn Crane Service Ltd.  
Box 5190  
High River, Alberta T1V 1M4

Big Steel Box  
PO Box 333  
Salmon Arm, British  
Columbia V1E 4N5

Big Tow  
4083 78 St Cres  
Red Deer County, Alberta  
T4P 3E3

Black Tiger Fuels  
Box 330  
Slave Lake, Alberta T0G 2A0

BLACKGOLD Emergency  
Planners Inc  
4715B -1st Street SW  
Calgary, Alberta T2G 0A1

Bracewell & Giuliani LLP  
PO Box 848566  
Dallas, TX 75284-8566

Bushell Transport Company  
Ltd  
Box 2020  
St Albert, AB T8N 2G3

Blake, Cassels & Graydon  
LLP  
Suite 3500, East Tower  
Bankers Hall, 855 - 2nd St.  
S.W.  
Calgary, Alberta T2P 4J8

Bracewell & Giuliani LLP  
PO Box 848566  
Dallas, TX 75284-8566

Bushell Transport Company  
Ltd.  
Box 2020  
St. Albert, Alberta T8N 2G3

Bluecross Blueshield Of  
Texas  
PO Box 731428  
Dallas, TX 75373-1428

British Columbia Securities  
Commission  
12th Floor - 701 Georgia  
Street West  
Vancouver, British Columbia  
V7Y 1K8

Calgary Fasteners & Tools  
4550 72nd Ave. S.E.  
Calgary, Alberta T2C 3Z2

BlueLine Rental, LLC  
2201 Timberloch Place #225  
The Woodlands, TX 77380

Broadridge  
PO Box 57461 Postal Station  
A  
Toronto, Ontario M5W 5M5

Caliber Paint & Body Inc.  
110-7320B Johnstone Drive  
Red Deer County, Alberta  
T4P 3Y6

Bluewave Energy  
#236, 4919 - 59 Street  
Red Deer County, Alberta  
T4N 6C9

Bruin's Plumbing & Heating  
Ltd  
7026 Johnstone Drive  
Red Deer County, Alberta  
T4P 3Y6

Cam Clark Ford  
1001 Highland Park  
Boulevard NE  
Airdrie, Alberta T4A 0R2

BMO Financial Group  
ATTN: Ravinder Gill  
100 King Street W  
24th Floor  
Toronto, Ontario M5X 1A1

Buffco  
4000 Hwy 31 N.  
Kilgore, TX 75662

Canadian Discovery Ltd  
300, 706-7th Ave SW  
Calgary, Alberta T2P 0Z1

Bold Production Services,  
LLC  
Dept. 748 P.O. Box 4346  
Houston, TX 77210-4346

Burgess Transportation  
Services  
P.O. Box 2505  
Petitcodiac, New Brunswick  
E4Z 6H4

Canadian Freightways  
Limited  
PO Box 1236 STN MAIN  
Edmonton, Alberta T5J 2M4

Borden Ladner Gervais LP  
Centennial Place, East Tower  
1900, 520-3 Ave SW  
Calgary, Alberta T2P 0R3

BURNELL & ASSOCIATES  
INC.  
Box 43070  
Calgary, Alberta T2J 7A7

Canadian Linen and Uniform  
Service  
Box 51072 RPO Tyndall  
Winnipeg, Manitoba R2X 3C6

Bowne of Canada Ltd.  
c/o T10022 PO Box 10022  
Postal Stn A  
Toronto, Ontario M5W 2B1

Burstall Winger, LLP  
Suite 1600 Dome Tower  
333 7th Ave SW, Cleo TD  
Square  
Calgary, AB T2P 2Z1

Canadian Pacific Railway  
Company  
PO Box 2790 STN M  
Calgary, Alberta T2P 2M7

Canadian Propane  
Association  
130 Albert Street, Suite 616  
Ottawa, Ontario K1P 5G4

Canwest Propane Ltd  
7905 - 50 Ave.  
Red Deer County, Alberta  
T4P 2V3

CAP Logistics  
PO Box 5608  
Denver, CO 80217

Capitol Bearing Service  
PO Box 190  
Round Rock, TX 78680

Carbo Ceramics  
PO Box 201147  
Dallas, TX 70560

CARBO Ceramics Inc.  
PO Box 201147  
Dallas, TX 75320-114

Cardinal Fleet Service LLC  
333 16th Street SW  
New Philadelphia, OH 44663

Carrizo Auto Supply  
PO Box 756  
Carrizo Springs, TX 78834

CAS Corporate Governance  
Services  
600, 815 - 8 Ave. S.W.  
Calgary, Alberta T2P 3P2

CCS Midstream Services  
1800, 140 - 10 Ave. S.E.  
Calgary, Alberta T2G 0R1

CDW Canada  
20 Carlson Court, Suite 300  
Etobicoke, Ontario M9W 7K6

Centratech Technical  
Services Ltd  
1, 7644 - 49th Avenue  
Red Deer County, Alberta  
T4P 1M4

Ceridian Benefits Services  
3201 34th Street South  
St. Petersburg, FL 33711

CFR Chemicals Inc  
#915 4747 - 67th Street  
Red Deer County, Alberta  
T4N 6H3

Charlton & Hill Welding Inc.  
2620 - 5 Ave. North  
Lethbridge, Alberta T1H 6J6

Chevron Energy Technology  
Company  
1500 Louisiana St., Room  
24010  
Houston, TX 77002

Chinook Energy Inc.  
700 - 700 2nd St SW  
Calgary, Alberta T2P 2W1

Cintas  
1235 - 23 Ave. S.E.  
Calgary, Alberta T2G 5S5

Cintas Fire Protection  
3349 SE Loop 410  
San Antonio, TX 78222

City Centre Registry Inc.  
#177, 401 - 9 Ave. S.W.  
Calgary, Alberta T2P 3C5

Class A Janitorial Services  
Inc.  
PO Box 19534 PO South  
Calgary  
Red Deer County, Alberta  
T3M 0V4

Clean Blast Services, Inc.  
PO Box 677  
Kennedale, TX 76060-0677

Clean Solutions Inc.  
7915 Edgar Industrial Way  
Red Deer County, Alberta  
T4P 3R2

Clearview Glass Service Ltd.  
8 Cuendet Industrial Way  
Sylvan Lake, Alberta T4S  
2J7

Clearwater Specialty  
Chemical Co.  
Box 101  
Blackfalds, Alberta T0M 0J0

Cliff's Towing Ltd  
18420-118 A Ave  
Edmonton, Alberta T5S 2M3

CMA Alberta  
300 - 1210 8 St SW  
Calgary, Alberta T2R 1L3

Coastal Chemical CO LLC  
Dept. 2214  
Dallas, TX 75312-2214

Cole International Inc.  
PO Box 2718, STN M  
Calgary, Alberta T2P 3C2

Comfort Inn & Suites  
6846 66st.  
Red Deer County, Alberta  
T4P 3T5

Communications Group Red  
Deer County Ltd.  
7434 - 50 Ave.  
Red Deer County, Alberta  
T4P 1X7

Comp-U-Dopt  
1602 Airline Drive  
Houston, TX 77009

CRS Proppants LLC  
P.O. Box 702067  
Tulsa, OK 74170

D and H Oil & Gas Services,  
LLC  
P.O. BOX 1755  
Laredo, TX 78043

Computershare Trust  
Company of Canada  
11th Floor, South Tower, 100  
University Ave  
Toronto, Ontario M5J 2Y1

CRYOCANADA, INC  
530 McNicoll Ave  
Toronto, Ontario M2H 2E1

Dalmac Oilfield Services Inc.  
4934-89 St.  
Edmonton, Alberta T6E 5K1

Concept Controls Inc  
1, 2315 - 30th Avenue NE  
Calgary, Alberta T2E 7C7

Cryogenic Experts Inc.  
531 Sandy Circle  
Oxnard, CA 93036-0971

Dana Transport, Inc  
PO Box 74286  
Cleveland, OH 44194-4286

Concept Controls Inc.  
#1 2315-30 Avenue NE  
Calgary, AB T2E 7C7

Cryogenic Experts, Inc.  
531 Sandy Circle  
Oxnard, CA 93036

Daniel R. Cook  
390 North 100 West  
Bountiful, UT 84010

ConferTel  
PO Box 8232  
Vancouver, British Columbia  
V6B 6N3

Cryogenic Industries Service  
Companies, LLC  
PO Box 505183  
St. Louis, MO 63150-5183

DataDrill Communications Inc  
6701 Fairmount Drive  
Southeast  
Calgary, AB T2H 0R6

Cory Leon Moore  
117 Parkcrest  
Floresville, TX 78114

CS&P Technologies, LP  
P.O. Box 130  
Cypress, TX 77410

DataDrill Communications  
Inc.  
6701 Fairmount Dr. S.E.  
Calgary, Alberta T2H 0R6

Country Inn & Suites by  
Carlson  
2481 39 Ave N.E.  
Calgary, Alberta T2E 8V8

CS&P Technologies, LP  
PO Box 130  
Cypress, TX 77410

DAVID PIWONKA-CYPRESS  
FAIRBANKS ISD  
TAX ASSESSOR-  
COLLECTOR  
Po Box 1807  
Henderson, TX 75653-1807

Creative Lodging Solutions  
PO Box 896065  
Charlotte, NC 28289-6065

CST Performance Products  
Corporation  
14292 Koalstad Rd  
Conroe, TX 77302

DB Squared, INC  
P.O. Box 3679  
Federal Way, WA 98063

CreditRiskMonitor.com, Inc.  
704 Executive Boulevard  
Suite A  
Valley Cottage, NY 10989

Culligan  
1110 - 58 Ave. S.E.  
Calgary, Alberta T2H 2C9

Delron Laser Products  
(Calgary) Ltd.  
105 Fisher Street  
P.O. Box 277  
Okotoks, Alberta T1S 1A5

Critical Workplace Solutions  
100 Westland Crescent SW  
Calgary, Alberta T3H 0W1

Cummins Western Canada  
PO Box 2521 STN M  
Calgary, Alberta T2P 0T6

D & R Septic  
Box 747  
Bentley, Alberta T0C 0J0

DHL Express (Canada) Ltd.  
200 Westcreek BLVD  
Brampton, Ontario L6T 5T7

Donahue & Partners LLP  
5 Times Square  
New York, NY 10036

Egon Zehnder International  
Inc  
1 Place Ville Marie  
Montreal, Québec H3B 3N2

Dickinson Wright PLLC  
199 Bay Street, Suite 2200  
Commerce Court West  
Toronto, Ontario M5L 1G4

Downton's Transport Ltd  
4514-46 Avenue  
Lacombe, Alberta T4L 2C6

Electrogas Monitors Ltd.  
#1, 7961 - 49 Ave.  
Red Deer County, Alberta  
T4P 2V5

Dickinson Wright PLLC  
199 Bay Street, Suite 2200  
Commerce Court West  
Toronto, Ontario M5L 1G4

DRAGON ENERGY SALES  
213 Spruce Street  
Red Deer County, AB T4E  
1B4

Elliott Electric Supply, Inc.  
PO Box 630610  
Nacogdoches, TX 75963

DI-CORP  
8750-53 Avenue  
Edmonton, Alberta T6E 5G2

Dragon Products, Ltd  
PO Box 3127  
Beaumont, TX 77704-3127

Emkay Canada Leasing Corp  
109 Atlantic Ave., Suite 300  
Toronto, Ontario M6K 1X4

Diesel Shop  
53428 Range Road 170  
Yellowhead County, Alberta  
T7E 3K8

Drew's Food Services, LLC  
1027 N Main Avenue  
San Antonio, TX 78212

Endress+Hauser, Inc.  
P.O. Box 663674  
Indianapolis, IN 46266-3674

Direct Energy Marketing Ltd  
1200, 525 8 Ave SW  
Calgary, Alberta T2P 1G1

Dynamic Rubber, Inc  
70 Rawls Rd  
Des Plaines, IL 60018

Enerflow Industries, Inc  
19425 E. 54th ST  
Broken Arrow , OK 74014

Direct Energy Regulated  
Services  
PO BOX 1520, 639 5th Ave  
SW  
Calgary, Alberta T2P 5R6

E.C.S. Safety Services Ltd  
Box 2109  
Brooks, Alberta T1R 1C8

Energy Products LLC  
PO BOX 7471  
TULSA, OK 74157

Dirt Works Ltd.  
7134 Southglen Ave.  
Edson, Alberta T7E 1N1

E.J. Cunningham Ltd.  
PO Box 7404  
Sussex Corner, New  
Brunswick E4E 3B2

Enform  
5055 - 11 St. N.E.  
Calgary, Alberta T2E 8N4

DISA INC  
Dept. 890314 PO BOX  
120314  
Dallas, TX 75312-0314

Eagle Auto Glass  
P.O. Box 150325  
Longview, TX 75615

Enmax  
PO Box 2900 Station M  
Calgary, Alberta T2P 3A7

DistributionNOW  
PO Box 664, Stn M  
Calgary, Alberta T2P 2J3

Eagle Ford Lodges  
PO Box 1930  
Seguin, TX 78156-1930

Enterprise Fleet Management  
Exchange Inc  
PO Box 843004  
Kansas City, MT 64184-  
3004

Econo Lodge  
10419 Alaska Road  
Fort St. John, British  
Columbia V1J 1B1

ENTERPRISE FM TRUST  
PO Box 800089  
Kansas City, MO 64180-0089

Fairways Exploration &  
Production LLC  
13430 Northwest Freeway,  
Suite 800  
Houston, TX 77040

First Choice Suites  
2316 Uxbridge Drive NW  
Calgary, Alberta T2N 3Z6

ENTERPRISE FM Trust  
PO Box 800089  
Kansas City MO 64180

Federal Express Canada Ltd.  
PO Box 4626 Toronto Stn A  
Toronto, Ontario M5W 5B4

First Flare and Repair, LLC  
6551. S Revere Pkwy, Suite  
200  
Centennial, CO 80111

EnviroShred Inc.  
4378 116th Ave. S.E.  
Calgary, Alberta T2Z 3Z9

FedEx  
PO Box 660481  
Dallas, TX 75266-0481

FIRST Insurance Funding of  
Canada  
20 Toronto St. 7th Floor  
Toronto, Ontario M5C 2B8

Epcor  
PO Box 500  
Edmonton, Alberta T5J 3Y3

FedEx Freight Inc.  
DEPT CH PO Box 10306  
Palatine, IL 60055-0306

FIRST Insurance Funding of  
Canada  
20 Toronto Street, 7th Floor  
Toronto, AB M5C 2B8

Ernst & Young LLP  
PO Box 57104 Postal Station  
A  
Toronto, Ontario M5W 5M5

Ferus Inc.  
Suite 916, 401 - 9 Ave. S.W.  
Calgary, Alberta T2P 3C5

Flare Out Suppression  
Bay #3 4604 13 St. N.E.  
Calgary, Alberta T2E 6P1

Ernst & Young U.S. LLP  
3712 Solutions Center  
Chicago, IL 60677-3007

FIBA Canning Inc  
2651 Markham Road  
Scarborough, Ontario M1X  
1M4

Flare Out Suppression  
Systems  
Bay 3 4604 13 Street NE  
Calgary, AB T2E 6P1

ESORSE Corporation  
234 Eglinton Ave East, Suite  
502  
Toronto, Ontario M4P 1K5

Fifth Avenue Club  
2nd Floor, 715 5 Ave SW  
Calgary, Alberta T2P 2X6

Flare Out Suppression  
Systems  
Bay #3 4604 13 St. N.E.  
Calgary, Alberta T2E 6P1

Excel Ford  
2228 S.E. Loop  
Carthage, TX 75633

Fifth Wheel  
12114B 163 St.  
Edmonton, Alberta T5V 1H4

Fleet Lube Services Inc  
PO Box 2920  
Kilgore, TX 75663

Executive Auto Glass  
#2 - 7859 Gaetz Ave.  
Red Deer County, Alberta  
T4P 1M8

Fireball Express Courier Inc.  
122-510 12 Avenue SW  
Calgary, Alberta T2R 0X5

FLEETPRIDE  
P.O. Box 847118  
Dallas, TX 75284-7118

Executive Royal Inn North  
Calgary  
2828 - 23rd Street NE  
Calgary, Alberta T2E 8T4

Firemaster Oilfield Services  
Inc.  
4728 - 78A Street Close  
Red Deer County, Alberta  
T4P 2J2

Floresville Electric Light &  
Power System  
P.O. Box 218, 1400 Fourth  
Street  
Floresville, TX 78114

FMC Technologies Canada  
10th Floor, 333-11 Ave. S.W.  
Calgary, AB T2R 1L9

FMC Technologies, Inc  
2825 W Washington  
Stephenville, TX 76401

FMC Transport, Inc.  
PO Box 218  
Willow Springs, MO 65793

FORD  
PO Box 4600 STN Agincourt  
Scarborough Ontario M1S  
5V2

Ford Credit Canada Leasing  
PO Box 4600 STN Agincourt  
Scarborough, Ontario M1S  
5V2

Foresite Logistics  
8145 - 106 Street  
Grande Prairie, Alberta T8W  
2H1

ForeSite Logistics  
8145 - 106 Street  
Grande Prairie, Alberta T8W  
2H1

Fort Garry Industries Ltd.  
2525 Inkster Blvd, RR 2 STN  
Main  
Winnipeg, Manitoba R3C 2E6

Fox Chapel Oilfield Services,  
LP  
PO Box 202056  
Dallas, TX 75230-2056

French Ellison Truck Center,  
LLC  
P.O Box 732492  
Dallas, TX 75373-2492

Fuel Energy Services Ltd  
Bay 1, 18 Burnt Bluff Street  
Red Deer County, Alberta  
T4N 5E9

Fusion Glass  
101-6660 Taylor Drive  
Red Deer County, Alberta  
T4P 1Y3

Garda Canada Security Corp.  
1390 Barre Street  
Montreal, Quebec H3C 1N4

Gator Testing Services, LLC  
PO Box 10  
Como, TX 75431

GCR Tire Centers  
P.O. Box 910530  
Denver, CO 80291-0530

Gibson Energy (U.S.) Inc.  
PO Box 66512  
Chicago, IL 60666-0512

Gibson Energy Partnership  
1700, 440 - 2 Ave. S.W.  
Calgary, Alberta T2P 5E9

Gibson Gas Liquids  
1700, 440-2nd Ave. S.W.  
Calgary, Alberta T2P 5E9

Government of Alberta  
Provincial Court of Alberta,  
Law Courts  
1A Sir Winston Churchill  
Square  
Edmonton, Alberta T5J 0R2

GRAINGER  
Dept 879694032 PO Box  
419267  
Kansas City, MO 64141-6267

Grand & Toy  
PO Box 5500  
Don Mills, Ontario M3C 3L5

Gray Reed & McGraw P.C.  
1300 Post Oak Blvd, Suite  
2000  
Houston, TX 77056

Gray Reed & McGraw, P.C.  
1300 Post Oak Blvd. Suite  
2000  
Houston, TX 77056

Great West Life  
PO Box 7200 Stn. Main  
Winnipeg, Manitoba R3C  
4W4

Great West Life Assurance  
Company  
PO Box 1053  
Winnipeg, MB R3C 2X4

Greatwest Kenworth  
5909-St SE  
Calgary, AB T2H1L8

Greatwest Kenworth  
PO Box 5066, Station A  
Calgary, Alberta T2H 1X1

Greatwest Kenworth Ltd. Red  
Deer  
6739 - 67 Avenue  
Red Deer County, Alberta  
T4P 1K3

Greenway Inn  
5401 Highway 2A  
Lacombe, Alberta T4L 1A9

Gregg Distributors Ltd.  
16215 - 118 Ave  
Edmonton, Alberta T5V 1C7

|                                                                                                     |                                                                                                      |                                                                                                                        |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Greyhound Courier Express<br>C/O 3190<br>PO Box 15414 Station A<br>Toronto, Ontario M5W 1C1         | HSBC Mastercard<br>PO Box 11749 Station Main<br>Montreal, Quebec H3C 6T4                             | Infosat Communications<br>3130-114 Avenue S.E.<br>Calgary, Alberta T2Z 3V6                                             |
| Harvard Marine Petroleum<br>Training Institute<br>558 Highway 181 South<br>Floresville, Texas 78114 | HSE Integrated<br># 3 Industrial Drive<br>Sylvan Lake, Alberta T4S<br>1P4                            | Institute of Chartered<br>Accountants of Alberta<br>580 Manulife Place 10180 -<br>101 St.<br>Edmonton, Alberta T5J 4R2 |
| HCTRA<br>Dept 1, PO Box 4440<br>Houston, TX 77210-4440                                              | Husky Energy Inc.<br>707 - 8 Ave. S.W.<br>Calgary, Alberta T2P 3G7                                   | Intelica<br>4260, 888-3rd St. S.W.<br>Calgary, Alberta T2P 5C5                                                         |
| Helmig Fire Equipment Inc<br>136 Cheviot Drive<br>Hinton, Alberta T7V1P8                            | Husky Oil Marketing Co.<br>PO Box 6525 Stn D<br>Calgary, Alberta T2P 3G7                             | Intellog Inc.<br>417 3553 31 St. N.W.<br>Calgary, Alberta T2L 2K7                                                      |
| High Arctic Energy Services<br>8112 Edgar Industrial Drive<br>Red Deer County, Alberta<br>T4P 3R2   | Husky Oil Operations Limited<br>707 - 8 Ave S.W. P.O. Box<br>6525, STN D<br>Calgary, Alberta T2P 3G7 | Internal Revenue Service<br>Special Procedures Staff -<br>Insolvency<br>P. O. Box 7346<br>Philadelphia, PA 19101-7346  |
| Hoffer Flow Controls, Inc.<br>107 Kitty Hawk Lane<br>Elizabeth City, NC 27909                       | Imperial Oil<br>237 - 4 Ave. S.W. PO BOX<br>2480 Station M<br>Calgary, Alberta T2P 3M9               | IOSFinance<br>300 5520 Explorer Drive<br>Mississauga Ontario L4W 5L1                                                   |
| Holiday Inn Express & Suites<br>Kilgore<br>3308 US Hwy 259 N<br>Kilgore, TX 75662                   | IMS Global Corp.<br>104, 7370 Sierra Morena<br>Blvd S.W.<br>Calgary, Alberta T3H 4H9                 | Iridium Risk Services Inc.<br>Suite 1100, Bow Valley<br>Square 3, 255 5 Ave. S.W.<br>Calgary, AB T2P 3G6               |
| Holiday Inn Express-Edson<br>4520-2nd Avenue<br>Edson, Alberta T7E 1C1                              | Industrial Communications<br>1019 E. Euclid Ave.<br>San Antonio, TX 78212                            | Iridium Risk Services Inc.<br>Suite 1100, 255 - 5 Ave. S.W.<br>Calgary, Alberta T2P 3G6                                |
| HOLT CAT<br>PO Box 911975<br>Dallas, TX 75391-1975                                                  | Indy Graphics Group Inc.<br>#5 - 7659 Edgar Industrial Dr<br>Red Deer County, Alberta<br>T4P 3R2     | Iron Mountain Information<br>Management LLC<br>PO Box 27128<br>New York, NY 10087-7128                                 |
| Howes Inc<br>Box 2282, 4713 Brentwood<br>Dr<br>Blackfalds, Alberta T0M 0J0                          | Inergy Propane, LLC<br>2 Brush Creek Blvd. Suite<br>200<br>Kansas City, MO 64112                     | J.J. Keller & Associates, Inc<br>PO Box 548<br>Neenah, WI 54957-0548                                                   |



JET Speciality Inc  
PO Box 678286  
Dallas, TX 75267-8286

Kilgore Print Centre  
116 S Rusk St  
Kilgore, TX 75662-2530

LaQuinta Inn & Suites -  
Floresville  
1910 10 St.  
Floresville, TX 78114

JFP Services, LLC  
P.O. Box 81162  
Lafayette, LA 70598

Kimball Midwest  
Dept. L2780  
Columbus, OH 43260-2780

LaQuinta Inn & Suites- San  
Antonio Airport  
850 Halm Blvd  
San Antonio, TX 78216

Joe P Maxey Revocable  
Trust  
8810 S. Yale Ave  
Tulsa, OK 74137

King Krebs & Jurgens PLLC  
201 St. Charles Avenue, 45th  
Floor  
New Orleans, LA 70170

Legacy Safety and  
Consulting LLC  
PO Box 3891  
Hobbs, NM 88241

Johnson Oil Company  
P.O. Drawer 1959  
Gonzales, TX 78629

Kleinfelder Canada Inc.  
600, 707-7th Avenue S.W.  
Calgary, Alberta T2P 3H6

Les Derksen and Tina  
Derksen  
RR1, Site 6, Box 12  
Sexsmith, Alberta T0H 3C0

Joseph E. Myers  
505 Cherryridge  
Floresville, TX 78114

Koch Fuels Products Inc.  
4321 - 54 Ave.  
Red Deer County, Alberta  
T4N 4L9

Lewis-Goetz and Company  
Inc  
PO Box 644819  
Pittsburg, PA 15264-4819

Kal Tire True Service  
PO Box 1240  
Vernon, British Columbia V1T  
6N6

Ko-Hen Electronics  
6022 - 67A Street  
Red Deer County, Alberta  
T4P 3E8

Little Dipper  
Box 10457  
Lloydminster, Alberta T9V  
3A6

Kemper Valve and Fittings  
Corp.  
PO Box 66246  
Chicago, IL 60666-0246

Lambert  
10328 - 81 Ave. Suite 200  
N.W.  
Edmonton, Alberta T6E 1X2

Live Oak Truck Shop  
P.O. Box 2208  
Decatur, AL 35609-2208

Kenworth of Canton  
3350 Bruening Avenue SW  
Canton, OH 44706

Lambert Trucking (1994) Ltd.  
1525 Walter Way N.W  
Medicine Hat, Alberta T1C  
1X3

Loomis Express  
200 Westcreek Blvd.  
Brampton, Ontario L6T 5T7

Key Towing & Storage Ltd.  
4083-78 Street Cres.  
Red Deer County, Alberta  
T4P 3E3

Lamberti Canada Inc.  
#15B 39207 RR271  
Red Deer County, Alberta  
T4S 2M4

Louisiana Department of  
Natural Resources Office of  
Conservation  
P.O. Box 94008  
Baton Rouge, LA 70804-  
9008

Kilgore Hose & Specialty  
Warehouse LLC  
3103 HWY 135 NORTH  
BLDG 1  
KILGORE, TX 75662

Lamberti Canada, Inc.  
#15B, 39207 - RR271  
Red Deer County, Alberta  
T4S 2M4

Luxor Emporium & Cafe  
937-7 Ave S.W.  
Calgary, Alberta T2P 1A5

100 Fairway Dr.  
Kerrville, TX 78028

Miller Thomson LLP  
3000, 700 - 9 Ave. S.W.  
Calgary, Alberta T2P 3V4

Mark Staffing Solutions Inc.  
360, 734 7 Avenue S.W.  
Calgary, Alberta T2P 3P8

Metano Energy LP  
7330 San Pedro Ave., Suite  
620  
San Antonio, TX 78216

Milton Seiler, LLC  
607 Pride Drive  
Hammond, LA 70401

Marketwire L.P.  
25 York Street, Suite 900 PO  
Box 403  
Toronto, Ontario M5J 2V5

MGM Lincoln Ford  
3010 - 50 Avenue  
Red Deer County, Alberta  
T4R 1M5

Minister of Finance - AB  
401 Provincial Building  
Red Deer County, AB T4N  
6K8

Mary E Sandoval Dimmit  
County Tax Office  
PO Box 425  
Carrizo Springs, TX 78834

MHC Kenworth - Longview  
PO Box 879269  
Kansas City, MO 64187-9269

Minister of Finance - N.B.  
140 Alison Blvd PO Box 1998  
Fredericton, New Brunswick  
E3B 5G4

MAS-Pro Oilfield Supply  
#120, 134 Queens Drive  
Red Deer County, Alberta  
T4P 0R4

Micron Industries Inc.  
#4, 7621 Edgar Industrial  
Drive  
Red Deer County, Alberta  
T4P 3R2

Minister of Finance - Quebec  
545 Boul. Cremazie Est. 4E  
stage  
Montreal, Quebec H2M 2V2

Matheson Tri-Gas Inc  
Dept 3028 PO Box 123028  
Dallas, TX 75312

Microsoft Corporation  
PO Box 848529  
Dallas, TX 75284-7255

Minister of Finance- MB  
Provincial Court 100 - 373  
Broadway  
Winnipeg, Manitoba R3C  
4S4

McKees Rocks Industrial  
Enterprises Inc  
149 Nichol Avenue -Main  
Office  
McKees Rocks, PA 15136

Microsoft Licensing, Gp  
P.O. Box 7808 Postal Station  
A  
Toronto, ON M5W 4E1

Motel 6-Grande Prairie  
15402-101 St.  
Grande Prairie, TX T8V 0P7

MEDSAFE  
PO Box 1929  
Marshall, TX 75671

Mid-West Glass Edson 1995  
Ltd.  
Box 6217  
Edson, Alberta T7E 1T7

Motion Industries, Inc  
4536 Macro  
San Antonio, TX 78218

Mercer (US), Inc.  
PO Box 730212  
Dallas, TX 75373-0212

Mike Sullivan- Tax Assessor-  
Collector  
PO Box 4622  
Houston, TX 77210-4622

MR Control Systems  
International Inc.  
#160, 1209-59 Ave SE  
Calgary, Alberta T2H 2P6

Mesquite Logistics LLC  
131 Westwood Way  
San Antonio, TX 78218

Miles Davison LLP  
900, 517 - 10 Avenue SW  
Calgary, Alberta T2R 0A8

MRL Integrated Solutions  
Ltd.  
3763 19th Street NE  
Calgary, Alberta T2E 6S8

Mesquite Logistics USA Inc

Napa Auto Parts  
#5-6013, 48th Ave  
Red Deer County, Alberta  
T4N 3V5

Napa Traction - Edson  
PO Box 6329 4833 2 Ave.  
Edson, Alberta T7E 1T8

National Leasing  
1525 Buffalo Place  
Winnipeg, MB R3T 1L9

Nationwide Trailers, LLC  
8410 N Frwy  
Houston, TX 77037

NAVEX Global, Inc.  
75 Remittance Drive, Suite  
3055  
Chicago, IL 60675-3055

NDIC Oil and Gas Division  
600 East Boulevard Ave Dept  
405  
Bismarck, ND 58505-0840

Neopost Canada Ltd.  
150 Steelcase Road West  
Markham, Ontario L3R 3J9

New Era Technology Inc  
# 300, 633 6th Avenue S.W  
Calgary, Alberta T2P 2Y5

Newalta Corporation  
211 - 11th Avenue SW  
Calgary, Alberta T2R 0C6

Noah's Quality Water  
Services Inc.  
21 Forest Close  
Red Deer County, Alberta  
T4N 4Z7

Noble Energy, Inc.  
Attention: Accounts Payable  
P O Box 909  
Ardmore, OK 73402

Norman G. Jensen, Inc.  
c/o Livingston International,  
Inc 150 Pierce Rd., #500  
Itasca, IL 60143

Norman G. Jensen, Inc.  
c/o Livingston International,  
Inc PO Box 5640  
Toronto, Ontario M5W 1P1

NOV Enerflow ULC  
c/o C25057C/U  
PO Box 2521 Stn M  
Calgary, Alberta T2P 0T6

Nova Permits and Pilot Cars  
Suite S235, 2800 Ave  
St-Jean-Baptiste, Quebec  
G2E 6J5

Nova Scotia Securities  
Commission  
PO Box 458  
Halifax, NS B3J 2P8

Office Depot, Inc  
PO Box 88040  
Chicago, IL 60680-1040

Officestuff Inc.  
32 Westwinds Cres. N.E.  
Suite 235  
Calgary, Alberta T3J 5L3

Ohio CAT  
PO Box 774439, 4439  
Solutions Center  
Chicago, IL 60677-4004

Ohio Department of Natural  
Resources  
Division of Oil and Gas  
Resources Management  
2045 Morse Rd., F-2  
Columbus, OH 43229-6693

Ohio Department of Taxation  
PO Box 182131  
Columbus, OH 43218-2131

Oil & Gas Index  
405 - 14 Ave. N.E.  
Calgary, Alberta T2E 1E6

Oklahoma Corporation  
Commission  
Oil and Gas Division  
2101 N Lincoln Blvd  
Oklahoma City, OK 73105

Olympia Trust Company:  
2300, 125 – 9th Avenue S.E.  
Calgary, Alberta T2G 0P6

Olympia Trust Company:  
2300, 125 – 9th Avenue S.E.  
Calgary, Alberta T2G 0P6

One Stop Licence Shop Ltd  
7-5105 76 A St. Close  
Red Deer  
Alberta  
T4P 3M2

Ontario Securities  
Commission  
20 Queen Street West,  
22nd Floor  
Toronto, ON M5H 3S8

O'Reilly Auto Parts  
PO Box 9464  
Springfield, MT 65801-9464

Owen Bird Law Corporation  
PO Box 49130: Three Bentall  
Centre  
Vancouver, British Columbia  
V7X 1J5

Pace Creative Group Ltd  
2524 7th Avenue NW  
Calgary, Alberta T2N 1A4

Paper Cuts Ltd  
1B, 6850 - 52 Avenue  
Red Deer County, Alberta  
T4N 4L1

Paradise Inn and Suites  
Box 238 3609 Hwy St.  
Valleyview, Alberta T0H 3N0

Pel-State Services  
P.O. Box 95386  
Grapevine, TX 76099-9734

Penney Steamers  
P.O. Box 15, Site 2, R.R. 3  
Ponoka, Alberta T4J 1R3

Peterbilt  
27-38403 Burnt Lake trail  
Red Deer County, Alberta  
T4S 2L4

Petra Freight Forwarding Inc  
PO Box 570  
La Broquerie, Manitoba R0A  
0W0

Petrocanada (Suncor Energy  
Products Partnership)  
P.O. Box 1720 Stn M  
Calgary, Alberta  
Canada T2P 0A2

Petroleum Services  
Association of Canada  
(PSAC)  
Suite 1150, 800 - 6 Ave. S.W.  
Calgary, Alberta T2P 3G3

Pilot Logistics Services  
P.O. Box 677766  
Dallas, TX 75267-7766

Pitney Bowes  
PO Box 280  
Orangeville, Ontario L9W  
2Z7

Pitney Bowes Postage By  
Phone  
PO Box 371874  
Pittsburgh, PA 15250-7874

Pitney Works  
P.O. Box 280  
Orangeville, Ontario L9W  
2Z7

Planet Coffee Company Ltd.  
Bay F, 7058 Farrell Rd. S.E.  
Calgary, Alberta T2H 0T2

Platinum Glass Ltd  
4412 Ryders Ridge Blvd  
Sylvan Lake, Alberta T4S 0J7

PNC Bank Canada Branch  
1 Place Ville Marie, Suite  
2001  
Montreal, Quebec H3B 2C4

PNC Bank Canada Branch  
1 Place Ville Marie, Suite  
2001  
Montreal, Quebec H3B 2C4

PNC Business Credit Canada  
The Exchange Tower  
130 King Street West,  
Suite 2140

Toronto, Ontario M5X 1E4

PNC Business Credit Canada  
The Exchange Tower  
130 King Street West,  
Suite 2140  
Toronto, Ontario M5X 1E4

PND Corporation  
14320 NE 21st, Suite 6  
Bellevue, WA 98007

Podollan Inn  
10612 -99th Avenue  
Grande Prairie, Alberta T8V  
8E8

Pollock Paper Distributors  
PO Box 660005  
Dallas, TX 75266-0005

Pomeroy Hotel  
11308 Alaska Road  
Fort St John, British  
Columbia V1J 5T5

Pomeroy Inn & Suites  
11308 Alaska Road  
Fort St John, British  
Columbia V1J 5T5

Pomeroy Lodging  
11633-100th Street  
Grande Prairie, Alberta T8V  
3Y4

Poor Boy Trucking Ltd.  
SS2, Site 20, Comp. 26  
Fort St. John, British  
Columbia V1J 4M7

Power Funding Ltd  
PO Box 95260  
Grapevine, TX 76099-9752

Powersource Transportation  
Inc  
2023 N Lafayette Court  
Griffith, IN 46319

Progressive Waste Solutions  
of TX  
PO Box 660043  
Dallas, TX 75266-0043

Rainbow Waste  
Box 7234  
Edson, Alberta T7E 1V5

Powersource Transportation  
Inc.  
2023 N. Lafayette Court  
Griffith, IN 46319

Prop Equipment Systems Inc  
108-55202 SH825  
Sturgeon County, Alberta  
T8L 5C1

Ram Supply & Distribution  
Bay #5-4845 79th Street  
Red Deer County, Alberta  
T4P 2T4

Precision Pump & Valve, LLC  
PO Box 16653  
Lake Charles, LA 70616

Pro-Stitch Apparel  
#4 - 7620 Edgar Industrial  
Drive  
Red Deer County, Alberta  
T4P 3R2

Ramada Inn  
6853 - 66 Street  
Red Deer County, Alberta  
T4P 3T5

Preferred Sands of Canada  
ULC  
100 Matsonford Road, Suite  
101  
Radnor, PA 19087

Pump Interactive Inc  
205, 822 - 11 Ave S.W.  
Calgary, Alberta T2R 0E5

RBS BULK SYSTEMS INC  
PO BOX 762  
WINNIPEG, Manitoba R3C  
2L4

Preferred Sands of  
Wisconsin, LLC  
One Radnor Corporate  
Center  
100 Matsonford Road, Suite  
101  
Radnor, PA 19087

Pumps & Pressure Inc  
7018 Johnstone Drive  
Red Deer County, Alberta  
T4P 3Y6

Receiver General of Canada  
PO Box 1046, Station "B"  
Ottawa, Ontario K1P 5SP

Red Ball Oxygen Co. Inc.  
PO Box 7316  
Shreveport, LA 71137-7316

Pricewaterhouse Coopers  
354 Davis Road, Suite 600  
Oakville, Ontario L6J 0C5

Purolator Inc.  
P.O. Box 1100  
Etobicoke, ON M9C 5K2, CA

Red Deer County  
38106, Range Road 275  
Red Deer County, Alberta  
T4S 2L9

Pricewaterhouse Coopers  
LLP  
354 Davis Road, Suite 600  
Oakville, Ontario L6J 0C5

Quatro Services Inc.  
155 Canterbury Dr. S.W.  
Calgary, Alberta T2W 1H3

Red Deer County Fasteners  
& Tools Ltd  
#7, 4999 - 76St.  
Red Deer County, Alberta  
T4P 1T5

Pro N2 Ltd  
Box 6119  
Innisfail, AB T4G 1S8

Quest Signs & Decals Inc  
29 Baird Street  
Red Deer County, Alberta  
T4R 1K5

Railroad Commission of  
Texas  
P.O. Box 12967  
Austin, Texas 78711-2967

Red Deer County Lodge  
4311-49 Avenue  
Red Deer County, Alberta  
T4N 5Y7

Pro-Gas Services, LLC  
5613 DTC Pkwy. Ste. 310  
Greenwood Village, CO  
80111-3031

Railroad Commission of  
Texas  
PO Box 12967  
Austin, TX 78701

Red Deer Lock & Safe  
1, 6264 - 67A Street  
Red Deer County, Alberta  
T4P 3E8

Red Deer Valve & Fitting  
Unit 4, 4910 - 78 Street  
Red Deer County, Alberta  
T4P 3W9

Redwood Inn & Suites  
8117-99 Street  
Clairmont, Alberta T0H 0W0

Reliance Industrial Products  
Ltd.  
606 - 19 Ave  
Nisku, Alberta T9E 7W1

Reliance Industrial Products,  
Ltd.  
606 -19th Avenue  
Nisku, Alberta T9E 7W1

Renegade Oilfield Services  
Unit B 66-38403 Burnt Lake  
Cres,  
Red Deer County, Alberta  
T4S 2L4

Renown Industries Ltd.  
5608 - 94A Street  
Edmonton, Alberta T6E 3E4

RFS Canada  
PO Box 7446 Station A  
Toronto, Ontario M5W 3C1

Ricoh Canada Inc.  
300 5520 Explorer Drive  
Mississauga, Ontario L4W  
5L1

Robert Roberts  
Box 66  
Okotoks, AB T1S 1A4

Rona Revy Inc  
CP 1011  
Boucherville, Quebec J4B  
0B3

Rona Revy Inc./Totem  
6920-29 Ave. N.W.  
Calgary, Alberta T3B 0J4

Rosenau Transport Ltd.  
Suite 200 - 2950 Parsons  
Road  
Edmonton, Alberta T6N 1B1

Roydale Rentals Inc  
4629 46th Street  
Red Deer County, Alberta  
T4N 1M7

Safelite Auto Glass  
P.O. Box 633197  
Cincinnati, OH 45263-3197

Salesforce.com Canada  
Corporation  
C/O 913321, PO BOX 4090  
STN A  
Toronto, Ontario M5W 0E9

San Antonio Premier Internal  
Medicine, PLLC  
1032 S WW White Road  
San Antonio, TX 78220

Sandman Hotel  
310 1755 West Broadway  
Vancouver, British Columbia  
V6J 4S5

Santrol- Ohio  
PO BOX 931184  
CLEVELAND, OH  
44193-1335

Sard Verbinnen & Co., LLC  
630 Third Avenue  
New York, NY 10017

Sard Verbinnen & Co., LLC  
630 Third Avenue  
New York, NY 10017

Saskatchewan Securities  
Commission  
Suite 601, 1919  
Saskatchewan Dr.  
Regina, Saskatchewan S4P  
4H2

Satellite Shelters, Inc.  
2530 Xenium Lane North Ste  
150  
Minneapolis, MN 55441

SC Fuels  
PO BOX 14014  
Orange, CA 92863-14014

Schlumberger Canada Ltd.  
c/o C09639C PO Box 9639  
Stn M.  
Calgary, Alberta T2P 0E9

Second Real Properties  
Limited  
Suite 200, 540 - 5 Ave. S.W.  
Calgary, Alberta T2P 0M2

Secure Energy Services  
Suite 1201, 333 - 7th Ave.  
S.W.  
Calgary, Alberta T2P 2Z1

Serva Group LLC  
PO Box 8121  
Wichita Falls, TX 76307

ServaGroup LLC  
5830-51 Street S.E.  
Calgary, Alberta T2C 4M9

ServaGroup LLC  
1045 Keystone Avenue  
Catoosa, OK 74015

Servicemaster of Calgary  
Downtown  
#4, 1450-28 Street NE  
Calgary, Alberta T2A 7W6

ServIS Inc.  
102, 206 - 7 Ave. S.W.  
Calgary, Alberta T2P 0W7

SFJ Inc.  
345 Sakitawaw Trail  
Fort McMurray, AB T9H 5E7

Shaw  
PO Box 2468 Stn Main  
Calgary, Alberta T2P 4Y2

Shippers Supply  
301 8026 Edgar Industrial  
Crescent  
Red Deer County, Alberta  
T4P 3R3

Shooters Light Oilfield  
Hauling  
P.O. Box 25112  
Red Deer County, Alberta  
T4R 2M2

Shred-it  
1034 -72nd Ave NE  
Calgary, Alberta T2E 8V9

Sierra Septic Solutions  
PO Box 1300  
Red Deer County, Alberta  
T4N 7B6

Skyline Displays of Houston  
7885 Northcourt Road  
Houston, TX 77040

Skyline Executive Suites, Ltd.  
11757 Katy Freeway, Suite  
1300  
Houston, TX 77079

Skystone Engineering  
100, 3016-19th Street NE  
Calgary, Alberta T2E 6Y9

Smash & Sons Contracting  
Ltd.  
713046 RR 65  
Grande Prairie, Alberta T8W  
5E7

Society of Petroleum  
Engineers  
222 Palisades Creek Drive  
Richardson, TX 75080

Source Energy Services  
Logistics, US, LP  
6565 N. MacArthur Blvd,  
Suite 250  
Irving, TX 75039

Source Office Furnishings  
1248 - 36 Ave. N.E.  
Calgary Alberta T2E 6N5

Southwest Proppants &  
Services, LLC  
3938 CR 1290  
Odessa, TX 79765

Sparta Engineering  
702-1st Ave NW, PO Box  
365  
Linden, Alberta T0M 1J0

Speciality Trailer Leasing  
P.O. Box 51166  
Amarillo, TX 79159-1166

SPM Flow Control Inc.  
PO BOX 99395  
Ft. Worth, TX 76199-3095

SPM Flow Control Ltd  
Unit A 8060 Edgar Industrial  
Cres  
Red Deer County, Alberta  
T4P 3R3

Spring Branch I.S.D Tax  
Office  
PO Box 19037  
Houston, TX 77224

SSP Converged Solutions  
3900, Boul. Des Chenaux  
Trois-Rivieres, Quebec G8Y  
1A4

St. Regis Management Inc  
18113-107 Ave  
Edmonton, Alberta T5S 1K4

Staples Advantage  
C/O C25043C, PO Box 2524,  
STN M  
Calgary, Alberta T2P 1B1

Sterling West Credit Corp  
207-4209 99 St.  
Edmonton, Alberta T6E 5V7

Stim-Lab Inc.  
7406N. Highway 81  
Duncan, OK 73533

Stinger Wellhead Protection,  
Inc.  
4301 Will Rogers Parkway,  
Suite 600  
Oklahoma City, OK 73108

StrataGen Inc.  
PO Box 203250  
Dallas, TX 75320

Stratton Oilfield Systems  
2 Park Lane, Suite 201  
Hilton Head Island, SC 29928

Sun Coast Resources, Inc.  
PO Box 202603  
Dallas, TX 75320

Sunsource  
PO Box 730698  
Dallas, TX 75373-0698

T.R. Transport Inc.  
#4, 39125 Range Road 10  
Red Deer County, Alberta  
T4S 2E3

Texas Auto Carriers, Inc.  
5765 Bicentennial St.  
San Antonio, TX 78219

Super 8 - Fox Creek  
206 Highway Ave.  
Fox Creek, Alberta T0H 1P0

TAMMY J. MCRAE  
400 N San Jacinto  
Conroe, TX 77301-2823

Texas Chrome Transport,  
LLC  
16233 IH 35 South  
Atascosa, TX 78002

Superior Propane  
P.O. Box 2875, Stn. M  
Calgary, Alberta T2P 5G1

TBM Group  
108-55202 SH825  
Sturgeon County, Alberta  
T8L 5C1

Texas Comptroller of Public  
Accounts  
Revenue Accounting Division  
- Bankruptcy Section  
P.O. Box 13528 Capitol  
Station  
Austin, TX 78711

Superior Trailer Leasing  
501 Highway 80 East  
Sunnyvale, TX 75182

TBM Sand & Storage  
Logistics, LLC  
4750 Kimberly Farms Drive  
Anderson, CA 96007

Texas Department of Public  
Safety  
6502 South New Braufels  
Ave  
San Antonio, TX 78223

Superior Trailer Sales Co.  
501 Highway 80 East  
Sunnyvale, TX 75182

Superior Wash & Storage Inc  
10808 - 99 St.  
Clairmont, Alberta T0H 0W2

TecERA Inc  
168 Edgevalley Circle NW  
Calgary, Alberta T3A 4X8

Telebyte Communications  
Inc.  
6816 - 50 Ave  
Red Deer County, Alberta  
T4N 4E3

Texas Workforce  
Commission  
TWC Building - Regulatory  
Integrity Division  
101 East 15th Street  
Austin, TX 78778

Sussex Auto Parts Ltd.Napa  
Store #7730 792 Main St.  
Sussex, New Brunswick E4E  
2M5

Sustain Energy Inc  
2841b 39 St. SW  
Calgary, Alberta T3E 3G8

Telus Communications  
PO Box 7575 Stn. Terminal  
Vancouver, British Columbia  
V6B 8N9

The Gear Centre  
15729-118 Ave  
Edmonton, Alberta T5V 1B7

Sylvan Auto Centre Inc.  
5016 50 Avenue  
Sylvan Lake, Alberta T4S  
1S3

Telus Mobility  
PO Box 8950 Stn. Terminal  
Vancouver, British Columbia  
V6B 3C3

The Licensing Company  
123-205 5 Ave SW  
Calgary, Alberta T2P 2V7

SynOil Energy Services  
2000, 300-5 Ave SW  
Calgary, Alberta T2P 3C4

TeraGo Networks Inc.  
PO Box 8956 Postal Station  
A  
Toronto, Ontario M5W 2C5

The Lock & Safe Roome  
Box 6146 515 – 50th Street  
Edson, Alberta T7E 1T6

T & W Tire LLC  
PO BOX 974474  
Dallas, TX 75397-4474

TerraStar, Incorporated  
11 North Main St.  
Waynesburg, OH 44688

The Phone Experts  
4724 - 60th Street  
Red Deer County, Alberta  
T4N 7C7



The Printing House Ltd.  
1403 Bathurst St.  
Toronto, Ontario M5R 3H8

TRICOR  
PO Box 397  
Burlington Ontario L7R 3Y3

United Parcel Service Inc.  
PO Box 7247-0244  
Philadelphia, PA 19170-0001

Thermo Process Instruments,  
L.P.  
PO Box 742770  
Atlanta, GA 30374-2770

Tri-Line Carriers LP  
P.O. Box 430  
Hagersville, Ontario N0A 1H0

United States Attorney  
General  
Department of Justice  
950 Pennsylvania Avenue,  
N.W.  
Washington, D.C. 20530

Thompson & Knight LLP  
PO Box 660684  
Dallas, TX  
75266-0684

Tristar Contracting Ltd  
14801-89 ST  
Grande Prairie, Alberta T8X  
0J2

United States Trustee  
615 E. Houston, Suite 533  
San Antonio, TX 78205

Tire Centers, LLC  
991 Post Oak Road  
Kilgore, TX 75662

Troyer Ventures Ltd.  
9303 - 85 Ave.  
Fort St. John, British  
Columbia V1J 5Z3

US EPA Region 6  
Bankruptcy Contact  
Fountain Place  
1445 Ross Ave.  
Dallas, TX 75202-2750

Titan Supply LP  
5303 - 75 Street  
Edmonton, Alberta T6E 5S5

Tru-Kare Tank & Meter  
Service Ltd.  
RR 1 Site 9, Box 2  
Lacombe, Alberta T4L 2N1

Utah Department of Natural  
Resources  
Division of Oil, Gas and  
Mining  
1594 West North Temple,  
Suite 1210  
Box 145801  
Salt Lake City, Utah 84114-  
5801

Topco Oilsite Products Ltd.  
9519 - 28 Ave.  
Edmonton, Alberta T6N 0A3

Tuscora Rentals, LLC  
832 Kaderly St. NW  
New Philadelphia, OH 44663

Total Transload Services  
ULC  
108 55202 SH825  
Sturgeon County, Alberta  
T8L 5C1

Unifirst Canada Ltd.  
4601 - 63st.  
Red Deer County, Alberta  
T4N 7A6

Van Houtte Coffee Services  
Inc.  
Bay 1, 2915 10 Ave. N.E.  
Calgary, Alberta T2A 5L4

Town of Edson  
605 - 50 St. PO Box 6300  
Edson, Alberta T7E 1T7

Unifirst Holdings, Inc.  
3047 E. Commerce Street  
San Antonio, TX 78220

Traction  
UAP #963, 6895 Menway  
Court  
Mississauga, Ontario L5S  
1W2

Unimin Corporation  
PO Box 198867  
Atlanta, GA 30384

Vanguard Cleaning Systems  
of Central Texas  
11302 Sir Winston Street,  
Suite 1  
San Antonio, TX 78216

Trenerry Consulting  
135 Somerset Square S.W.  
Calgary, Alberta T2Y 3E4

United Farmers of Alberta  
PO BOX 2790 STATION M  
Calgary, Alberta T2P 2M7

Varsity Chrysler  
665 Goddard Avenue NE  
Calgary, Alberta T2K 6K1

Verizon Business  
PO Box 660794  
Dallas, TX 75266-0794

Westmor Industries, LLC  
PO Box 683, 7 Industrial Blvd  
Morris, MN 56267

Zachary T. Shields  
Callister Nebeker &  
McCullough  
10 East South Temple, Suite  
900  
Salt Lake City, UT 84133

VistaVu Solutions Inc.  
Suite 214, 30 Springborough  
Boulevard SW  
Calgary, Alberta T3H 0N9

Wheels On Safety Training  
7897 - 48 Ave.  
Red Deer County, Alberta  
T4P 2H6

VP Sales & Company LP  
P.O. Box 408  
Alice, TX 78333

Wiebe Transport  
14605-97 STREET  
GRANDE PRAIRIE, Alberta  
T8V 7B6

Wabash National Trailer  
Centers  
RBC Charter One Bank Dept.  
CH 16739  
Palatine, TX 60055-6739

Wilson County Tax Office  
Suite 1 - 2 Library Lane  
Floresville, TX 78114

Walter Oil & Gas Corporation  
1100 Louisana St, Suite 200  
Houston, TX 77002

Worker's Compensation  
Board - Alberta  
PO Box 2323  
Edmonton, Alberta T5J 3V3

Weatherford Engineered  
Chemistry  
P.O. Box 301003  
Dallas, TX 75303-1003

Worker's Compensation  
Board - BC  
PO Box 9600 Stn Terminal  
Vancouver, British Columbia  
V6B 5J5

Weatherford Laboratories  
C/O C00575, PO BOX 575  
STN M  
CALGARY, Alberta T2P 2J2

Workopolis  
720 King Street West, 10th  
Floor  
Toronto, Ontario M5V 2T3

Wesclean Equipment &  
Cleaning Supplies Ltd  
11450-149 Street  
Edmonton, Alberta T5M 1W7

WS Leasing Ltd  
# 403-960 Quayside Drive  
New Westminster Ontario  
V3M 6G2

Western Vacuum Services  
4706 - 57 St.  
Red Deer County, Alberta  
T4N 2K6

Wurth Canada Limited  
345 Hanlon Creek Blvd  
Guelph, Ontario N1C 0A1

Westmor Industries LLC  
3 Development Drive  
Morris, MN 56267

Xerox  
P.O. Box 7405  
Pasadena, CA 91109-7405