Case 17-20037 Doc 26 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Main Document Page 1 of 12

Brent R. Cohen, Wyo. Bar No. 5-2008 Chad S. Caby, Wyo. Bar No. 7-5457 LEWIS ROCA ROTHGERBER CHRISTIE LLP 1200 17th Street, Suite 3000

Denver, CO 80202-5855
Phone: 303.623.9000
Fax: 303.623.9222
Email: bcohen@lrrc.com
ccaby@lrrc.com

Attorneys for PricewaterhouseCoopers Inc.

UNITED STATES BANKRUPTCY COURT DISTRICT OF WYOMING

In re:)	
)	Chapter 15
TARTAN CONTROLS CORP.,)	
)	Case No. 17-20037
Debtor in Foreign Proceeding.)	

MOTION FOR ORDER APPROVING SALE OF ASSETS FREE AND CLEAR OF LIENS, CLAIMS AND INTERESTS

PricewaterhouseCoopers Inc. ("PWC"), as the court-appointed receiver (the "Receiver") and authorized foreign representative of Tartan Controls Corp. ("Tartan Corp.") in the proceeding pending in the Court of Queen's Bench of Alberta, Canada (the "Canadian Proceeding" or the "Canadian Court"), by and through its undersigned counsel, Lewis Roca Rothgerber Christie LLP, hereby files this motion seeking an order approving the sale of substantially all of the Tartan Corp.'s assets free and clear of liens, claims and interests (the "U.S. Sale Motion"). In support of the U.S. Sale Motion, PWC states as follows:

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. § 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(1).

BACKGROUND

I. The Structure and General Operations of Tartan Corp.

- 1. The party authorized to act in the Canadian Proceeding and under Chapter 15 of the Bankruptcy Code is the Receiver.
- 2. Prior to entry of the Receivership Order, certain Tartan entities, including Tartan Controls Inc. ("TI"), provided engineering, manufacturing, and services related to down-hole drilling tools in the western Canadian oil and gas market. Tartan Corp. is a Wyoming registered corporation and a wholly owned subsidiary of TI. On information and belief, Tartan Corp. was created by TI as a way to extend its service and infrastructure into the United States, including North Dakota, Wyoming, and Colorado.

II. Events Leading to the Commencement of the Canadian Proceeding

3. Beginning in 2010, The Toronto-Dominion Bank ("TD Bank") established a secured lending relationship with TI (the "Credit Facilities"). The most recent credit agreement with TI is dated April 28, 2015, as further amended by agreements dated June 19, 2015, October 28, 2015, April 18, 2016 and April 29, 2016 (collectively, the "Credit Agreement"). The Credit Facilities were secured by various security agreements and guaranties. Tartan Corp. is a guarantor of the obligations represented by the Credit Facilities by virtue of its execution of an Unlimited Guarantee and Postponement in favor of TD Bank, jointly and severally guaranteeing the indebtedness and liabilities of TI. Tartan Corp. also granted a general security interest securing the indebtedness owed by TI.

100586177_1 - 2 -

4. In July, 2016, TD Bank demanded payment from various Tartan entities, including Tartan Corp. TD Bank issued demand letters to Tartan Corp. for the repayment of the indebtedness represented by the Credit Agreement and Notices of Intention to Enforce Security pursuant to Section 244 of the *Bankruptcy and Insolvency Act (Canada)*. Based on the foregoing, the decision was made to seek appointment of a receiver in order to protect TD Bank's collateral in Canada and the United States.

III. The Canadian Proceeding

- 5. The *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "BIA") allows for the appointment of receivers in Canada. The BIA is a federal statute that governs a number of different insolvency proceedings to which individuals and corporations are subject, including bankruptcies, proposals and receiverships. In this case, the BIA provides the jurisdictional basis for the Canadian Court to grant an order appointing a Receiver over all of the assets and undertakings of Tartan Corp.
- 6. On September 16, 2016, TD Bank, as Plaintiff, filed an Application by Plaintiff seeking the appointment of a Receiver in the Court of Queen's Bench of Alberta, Judicial Centre of Edmonton (the "Canadian Court"), Court File No. 1603 16074 (the "Application"). Tartan Corp. is named as a Defendant in the Application. A Receivership Order was entered in the Canadian Court on September 28, 2016, a copy of which is attached hereto as **Exhibit 1**.
- 7. Additionally, on December 19, 2016 the Receiver took the legal step of having TI make a voluntary assignment into bankruptcy (the "Canadian Bankruptcy") under and pursuant to the BIA. In the Canadian Bankruptcy, the Receiver was appointed as Trustee on that date. These appointments as Receiver and Trustee are complementary. The Receiver remains the

100586177_1 - 3 -

officer of the court to deal with the assets of TI and Tartan Corp. The Trustee's role is primarily administrative.

- 8. Pursuant to the Receivership Order, a stay is in place in Canada which prohibits any proceeding or enforcement process against Tartan Corp. or its assets. *See* Exhibit 1, ¶ 8. Further, all rights and remedies of any entity, whether judicial or extra-judicial, are stayed and suspended against Tartan Corp. and its assets. *Id.* The Canadian Court appointed PWC as the Receiver. *Id.* at ¶ 2. The Receiver's role in the Canadian Proceeding is to take possession and to preserve all property of Tartan Corp., and Tartan Corp. is obligated to cooperate with the Receiver in this respect. *Id.* at ¶ 4-5.
- 9. The Receivership Order also requests "the aid and recognition of any court . . . to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order." *Id.* at ¶ 28. The Receivership Order also specifies that "the Receiver shall be authorized to apply as it may consider necessary and appropriate or desirable, with or without notice, to any other court or administrative body, whether in Canada, the United States of America or elsewhere, for orders which aid and complement the Order and any subsequent orders of this Court and, without limitation to the foregoing, an order under Chapter 15 of the *U.S. Bankruptcy Code*, for which the Receiver shall be the foreign representative of the Debtor." *Id.* at ¶ 29.

IV. The Receiver's Intended Actions

10. The Receiver intends to liquidate all assets of Tartan Corp. for the benefit of its creditors.

V. The Chapter 15 Case

11. On January 23, 2017, the Receiver filed a Petition in order to recognize the Canadian Proceeding as a foreign main proceeding in the United States. By filing the Petition,

100586177_1 - 4 -

the Receiver wishes to obtain relief in substantially the same form provided in the Canadian Proceeding, and to allow for the proper and necessary communication and coordination between the Canadian Proceeding and this case to ensure the orderly, fair, and efficient restructuring or liquidation of Tartan Corp.

- 12. It is anticipated that on March 8, 2017, the Court will enter an Order Granting Recognition as a Foreign Main Proceeding and Related Relief in the Tartan Corp. bankruptcy case (the "Proposed Recognition Order").
- 13. The Proposed Recognition Order, as proposed, provides, *inter alia*, that the Receivership Order entered in the Canadian Proceeding should be given full force and effect in the United States. *See Proposed Recognition Order*, p. 3, \P 3. The Proposed Recognition Order further states "the administration or realization of all or part of the assets of Tartan Corp. within the territorial jurisdiction of the United States is hereby entrusted to the Receiver, and the terms of the Receivership Order shall apply to Tartan Corp., its creditors, the Receiver, and any other parties-in-interest." Id., \P 4.(c).
- 14. In turn, with regard to the administration or realization of the Tartan Corp. assets, the Receivership Order provides that:

The Receiver is hereby empowered and authorized, but not obligated, . . .

- (k) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate.
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000; and

100586177_1 - 5 -

- (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the pending clause, . . .
- (m) to apply for any vesting order or other orders necessary to convey the Property or any part of parts thereof to a purchase or purchasers thereof, free and clear of any liens or encumbrances affecting such Property . . .

Receivership Order, pp. 3-4.

VI. The Canadian Sale Procedures

- 15. In November 2016, the Receiver undertook a formal marketing and sale process (with respect to the TI property) and contacted approximately 96 parties in North America, including four auctioneers. Interested parties received an Invitation for Offers to Purchase Assets Packet a/k/a Sale of Assets by Tender Information Package dated November 21, (the "Information Package"), a copy of which is attached hereto as **Exhibit 2.**
 - 16. The Information Package¹ provided, in relevant part, that:
 - (a) Certain assets were being offered for sale on an "as is, where is" basis which were comprised of milling machines, lathes, grinder, band saws, welders, compressors, sand blasters, pressure washers, CNC Machines and other miscellaneous equipment and inventory located primarily in Edmonton, Alberta. The assets are described as:
 - (i) Lot 1: Edmonton Equipment and Other Assets
 - (ii) Lot 2: Edmonton Leased Equipment (subject to approval by the lease company)
 - (iii) Lot 3: Edmonton Inventory (collectively, the "TI Assets")
 - (b) A viewing of the TI Assets was scheduled for November 30, 2016 from 9:00 a.m. to 2:00 p.m.
 - (c) That all TI Assets were being sold "en-bloc" and that the Receiver would not consider piecemeal offers.

100586177_1 - 6 -

¹ The disclosures herein represent a summary of the terms of the proposed auction and sale of the Tartan Corp.'s assets. Creditors, parties-in-interest and the Court should fully review the Information Package for all applicable terms and conditions.

- (d) Tenders would be accepted until 12:00 p.m., M.D.T., Wednesday, December 7, 2016.
- (e) Any accepted tender and subsequent sale could be and therefore remains subject to and conditional on court approval on terms acceptable to the Receiver.

Information Package, pp. 2-7. In addition to offering to buy the TI Assets, the Purchaser made an unsolicited offer to purchase certain assets owned by Tartan Corp which included a majority of Tartan Corp.'s assets located in Casper, Wyoming (the "Casper Assets"). Although it was determined there appeared to be no net benefit to the Receiver taking possession of the Casper Assets, they are nevertheless included in the overall sale (the "Sale") (Lots 1-3 and the Casper Assets are collectively referred to as the "Assets").

- 17. Subsequent to the Sale, on February 6, 2017, the Receiver filed with the Canadian Court its First Report to the Court Submitted by PricewaterhouseCoopers, Inc. in its Capacity as Receiver dated February 6, 2017 (the "First Report"). A copy of the First Report is attached as **Exhibit 3.**
- 18. Thereafter on February 10, 2017, the Receiver filed with the Canadian Court its Second Report to the Court Submitted by PricewaterhouseCoopers Inc. in its Capacity as Receiver dated February 10, 2017 (the "Second Report"). A copy of the Second Report is attached hereto as **Exhibit 4.** The First and Second Reports indicate, *inter alia* that:
 - On December 6, 2017, Eastar Premium Pipe, Inc. ("Eastar" or the "Purchaser") submitted a letter of intent (the "LOI") for the purchase of all TI Assets as well as all of the assets owned by Tartan Corp.
 - Following the signing of the LOI, the Receiver and Eastar entered into two Asset

 Purchase Agreements, one pertaining to TI and the second pertaining to Tartan

 Corp. (the "Tartan Corp. APA").

100586177_1 - 7 -

- The Tartan Corp. APA in general provides that Eastar will acquire all the assets, properties and undertakings of Tartan Corp. used in the United States and located at the premises of Tartan Corp. at 2327 Colman Circle, Casper, Wyoming and Suite 2800S, 600-17th Street, Denver, Colorado on the closing date in connection with business of Tartan Corp.
- The Tartan Corp. assets include, but are not limited to, the capital assets, intellectual property and all other assets of Tartan Corp. as specified in the Tartan Corp. APA.
- 19. In addition, on February 10, 2017, the Receiver in the Canadian Proceeding filed two Applications for Order Approving Sale and Vesting Order (Personal Property) and Temporary Sealing Order (TCC); one pertaining to the TI Assets; and the other pertaining to the Tartan Corp. assets (together, the "Canadian Sale Motion") in order to have the Sale of all Assets approved by the Canadian Court. A copy of the certified Canadian Sale Motion relating to Tartan Corp.'s assets is attached hereto as **Exhibit 5.**
- 20. The Canadian Sale Motion includes "Confidential Appendices" including, but not limited to, an Edmonton Equipment Appraisal, Asset Purchase Agreements and the Receiver's Estimated Realization Analysis. Contemporaneously with the filing of this U.S. Sale Motion, the Receiver is filing in this Court a Motion to Seal Confidential Appendices in Connection with Contemporaneously Filed Sale Motion (the "Motion to Seal") requesting the Court seal the Confidential Appendices, which request has also been made *and approved* in the Canadian Proceeding.
- 21. Objections, if any, to the Canadian Sale Motion were due on February 14, 2017 at 2:00 p.m. at a scheduled hearing on the matter. No objections to the approval of the Sale were

100586177_1 - 8 -

made at the scheduled hearing, and a Sale Approval and Vesting Order (Personal Property) and Temporary Sealing Order (TCC) was entered by the Canadian Court on February 14, 2017 (the "Canadian Sale Order"). A certified copy of the Canadian Sale Order is attached hereto as **Exhibit 6.**

REQUESTED RELIEF

- 22. By and through the U.S. Sale Motion and pursuant to 11 U.S.C. § 363(b), (f) and (m) and FED. R. BANKR. P. 6004 and 6005, the Receiver requests that the Court enter an Order approving the sale of the Assets free and clear of all liens, claims, and interests. The Receiver also requests that the Court recognize and enforce Canadian Sale Order entered by the Canadian Court approving the sale of the Assets to the Purchaser.
- 23. Approval of the Sale to the Purchaser is in the best interests of the bankruptcy estate. The Sale to the Purchaser represents the culmination of a marketing and sale effort conducted by the Receiver. The Sale is not conditioned on further due diligence or financing contingencies. The Purchaser has demonstrated that it has the ability to close the transaction upon obtaining the necessary approval from the Canadian Court and this Court.

DISCUSSION AND RELEVANT LEGAL AUTHORITY

- 24. It is anticipated that, either explicitly or by reference to 11 U.S.C. § 1520, 11 U.S.C. § 363 applies to the Tartan Corp. Chapter 15 case. *See In re Qimonda AG Bankr. Litig.*, 433 B.R. 547, 560 (E.D. Va. 2010) ("§ 1520 lists only three provisions from Chapter 3—namely §§ 361, 362, and 363—that apply automatically, all of which are routinely implicated in Chapter 15 proceedings.").
- 25. Section 363(b)(1) of the Bankruptcy Code provides that "[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of

100586177_1 - 9 -

the estate." See 11 U.S.C. § 363(b)(1); see also Cajun Elec. Power Coop., Inc. v. Official Comm. of Unsecured Creditors (In re Cajun Elec. Power Coop., Inc.), 119 F.3d 349, 354 (5th Cir. 1997). The proper standard for the Court's use in considering a proposed motion to sell is the "business judgment" test and, under that standard, the debtor-in-possession has the burden to establish sound business reasons for the terms of the proposed sale. See In re Castre, Inc., 312 B.R. 426, 428 (Bankr. D. Colo. 2004) (citing In re Lionel, 722 F.2d 1063 (2nd Cir. 1983)). The factors for the Court to consider in whether to approve the Sale include: (i) any improper or bad motive; (ii) that the price is fair and the negotiations or bidding occurred at arm's length; and (iii) adequate procedures, including proper exposure to the market and accurate and reasonable notice to all parties in interest. Id.

- 26. The Purchaser in this case is not an "insider" of the Receiver, TI, or Tartan Corp., as defined in Bankruptcy Code Section 101(31) and is purchasing the Assets in good faith and is a good faith buyer within the meaning of Bankruptcy Code Section 363(m). The Receiver believes that the price being received for the Assets is fair and reasonable under the circumstances. Accordingly, the Receiver has demonstrated compelling circumstances and good and sufficient business purpose and justification for the Sale.
- 27. 11 U.S.C. § 363(f) provides that a debtor may sell property under 11 U.S.C. § 363(b) free and clear of any interest in such property of an entity other than the estate only if:
 - (1) applicable nonbankruptcy law permits sale of such property free and clear of such interest;
 - (2) such entity consents;
 - (3) such interest is a lien and the price at which such property is to be sold is greater than the aggregate value of all liens on such property;
 - (4) such interest is in bona fide dispute; or

100586177_1 - 10 -

- (5) such entity could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such interest.
- 28. The Receiver submits that subsections (1) and/or (5) of the above statute apply to the Assets. In addition, TD Bank, Tartan Corp.'s primary secured creditor, has consented to the sale of the Assets, thereby satisfying subsection (2) of the statute. Accordingly, the Assets can be sold free and clear of liens, interests, and claims pursuant to 11 U.S.C. § 363(f).
- 29. Approval of the sale of the Assets was approved in the Canadian Proceeding on February 14, 2017. Approval of the Sale in the United States will promote the objectives and principles provided in Chapter 15 of the Bankruptcy Code, including Section 1501. The relief requested in the U.S. Sale Motion is specifically of a type contemplated by Section 1521 and Chapter 15.

DISPOSITION OF SALE PROCEEDS

30. All liens and security interests in the Assets will attach to the respective proceeds of sale.

NOTICE OF THIS MOTION

31. Notice of the U.S. Sale Motion is being served on all creditors, interested parties and the United States Trustee pursuant to FED. R. BANKR. P. 2002(a)(2) and Local Bankruptcy Rule 9013-1.

WHEREFORE, the Receiver respectfully requests that the Court enter an Order:

- (a) approving the sale of substantially all of Tartan Corp.'s assets free and clear of liens, claims, and interests;
- (b) specifying that, to the extent applicable, liens, claims, or interests attach to the proceeds of any sale;
- (c) recognizing and enforcing the Canadian Sale Order entered by the Canadian Court; and
- (d) requests such other and further relief as the Court deems appropriate.

100586177_1 - 11 -

Respectfully submitted February 23, 2017.

PRICEWATERHOUSECOOPERS INC.,

as Receiver and authorized foreign representative of Tartan Controls Corp.

By: <u>s/ Chad S. Caby</u>

Brent R. Cohen, Wyo. Bar No. 5-2008 Chad S. Caby, Wyo. Bar No. 7-5457 LEWIS ROCA ROTHGERBER CHRISTIE LLP 1200 17th Street, Suite 3000

Denver, CO 80202-5855
Tel: (303) 623-9000
Fax: (303) 623-9222
E-mail: bcohen@lrrc.com
ccaby@lrrc.com

Attorneys for PricewaterhouseCoopers Inc., as Receiver and authorized foreign representative of Tartan Controls Corp.

100586177_1 - 12 -

Tartan Controls Inc.

In Receivership

Sale of Assets by Tender

Information Package

November 21, 2016

TD Tower Suite 1501, 10088-102 Avenue Edmonton, Alberta, Canada T5J 3N5

Andrew Burnett

Vice-President

2 (780) 441-6723

⁴ andrew.j.burnett@ca.pwc.com

Joanne Rousseau

Manager

2 (780) 441-6781

A joanne.rousseau@ca.pwc.com



© 2016 PricewaterhouseCoopers LLP All rights as the context requires, the PricewaterhouseCoopers

Exhibit 2

PricewaterhouseCoopers LLP., an Ontario limited liability partnership, or, the network, each of which is a separate and independent legal entity.

TARTAN CONTROLS INC.

IN RECEIVERSHIP

INFORMATION PACKAGE

INDEX

I.	INTRODUCTION
11.	TERMS AND CONDITIONS OF SALE
III.	LISTING OF ASSETS FOR SALE
IV.	OFFER TO PURCHASE



I - INTRODUCTION

Tartan Controls Inc. (collectively "Tartan" or the "Company") operated in the downhole drilling motor industry by providing a full suite of services to customers including designing, engineering and manufacturing of parts as well the supervision of oil and gas drilling operations.

On September 28, 2016, PricewaterhouseCoopers Inc. ("PwC") was appointed receiver ("Receiver") of the property of Tartan pursuant to an order granted by the Court of Queen's Bench of Alberta. In our capacity as Receiver, we are soliciting offers for the assets of the Company.

The assets being offered for sale are comprised of milling machines, lathes, grinders, band saws, welders compressors, sand blasters, pressures washers, CNC machines and other miscellaneous equipment and inventory located at the Company's Edmonton premises (the "Assets").

This package has been prepared solely for the information of parties expressing an interest in the assets of Tartan. The information in this package is subject to change and has not been audited or otherwise verified by the Receiver, or its employees or agents and they do not accept any responsibility for the accuracy, completeness or any loss that may arise from its use.

The Assets are being sold on an "as is, where is" basis. Without limiting the generality of the foregoing, a tender will be accepted on the basis that no representation, warranty, inducement or condition has been expressed, given or made or can be implied as to title, size, description, fitness for purpose or intended use, quantity, number, condition or quality of the Assets or in respect of any other matter or thing whatsoever, and the tenderer shall be deemed to have relied entirely upon his own inspection and investigation of the Assets. All conditions and warranties provided for in the Alberta Sale of Goods Act and any other relevant legislation are waived by the tenderer.

Each potential purchaser must rely on its own investigation and due diligence to satisfy itself as to all matters related to the information presented herein, and any other information provided in connection herewith.

The Receiver has scheduled November 30, 2016 from 9am to 2pm as the day for interested parties to view the assets. Interested parties are requested to register for this viewing with Joanne Rousseau by no later than the end of business November 28, 2016.

For further information on Tartan, please contact Joanne Rousseau at the contact information provided below.

PricewaterhouseCoopers Inc.

Tartan Controls Inc. 1501 Toronto Dominion Tower 10088 – 102 Avenue Edmonton, Alberta Canada T5J 3N5

Andrew Burnett, Vice President

Telephone: (780) 441-6723

Facsimile: (780) 441-6776
E-mail: andrew.j.burnett@ca.pwc.com

Joanne Rousseau, Manager

Telephone:

(780) 441-6781

Email: joanne.rousseau@ca.pwc.com

Facsimile: (780) 441-6776



II - TERMS AND CONDITIONS OF SALE

- 1. In its capacity as Receiver, PwC is offering for sale by tender all of its interest in the Assets of the Company described below. PwC is acting in its capacity as Receiver only and shall have no personal or corporate liability in respect of the sale of the Assets.
- 2. The Assets are being sold on a "en-bloc" or parcel basis. PwC will not consider piece-meal offers.
- 3. Every tender submitted should be in the form of offer attached hereto, but may contain proposals for amending the Terms and Conditions of Sale. However, tenders received that are not on the attached form may, at the sole discretion of the Receiver, be rejected by the Receiver.
- 4. Tenders must be submitted marked "TENDER TARTAN" to PricewaterhouseCoopers Inc., Receiver of Tartan Controls Inc., 1501 Toronto Dominion Tower, Edmonton, Alberta, T5J 3N5, Attention: Joanne Rousseau. The Receiver will accept tenders until 12:00 p.m., M.D.T., Wednesday, December 7, 2016.
- 5. All tenders must be accompanied by a <u>certified cheque or bank draft</u> payable to "PricewaterhouseCoopers Inc., Receiver of Tartan.", for an amount equal to 15 percent of the Tender (the "Deposit"). If the tender is accepted, the Deposit will be applied to the purchase price on closing. The tenderer hereby agrees that the Deposit, subject always to paragraph 22, constitutes a genuine pre-estimate of damages and that the Deposit will be forfeited as liquidated damages by the tenderer to the Receiver if the tender is withdrawn at any time before notification of the acceptance of the successful tender has been given. Otherwise, the Deposit shall be returned to the tenderer if the tender is not accepted and if the tender is accepted, the Deposit will be dealt with in accordance with the Terms and Conditions of Sale.
- 6. In consideration of the Receiver making available the Terms and Conditions of Sale and/or in consideration of receiving and considering any tender submitted, each tenderer agrees that its tender is irrevocable and cannot be retracted, withdrawn, varied or countermanded prior to acceptance or rejection thereof.
- 7. In the event that some of the tenders submitted are substantially on the same terms and/or amounts, or any other reason in the sole discretion of the Receiver, the Receiver may in its sole discretion call upon one of more tenderers to submit further tenders.
- 8. The Receiver, at its discretion, may waive or vary any or all of the Terms and Conditions of Sale or withdraw this invitation for tenders.
- 9. The highest or any tender may not necessarily be accepted and the Receiver reserves the right to reject any and all tenders. Further, the Receiver reserves the right to accept any offer prior to the deadline for submission of offers.
- 10. If any tender is accepted by the Receiver, the successful tenderer shall be notified in writing of such acceptance within five (5) business days of the acceptance thereof and the date of acceptance shall be deemed to be the date upon which a notice of acceptance addressed to the successful tenderer is sent by registered mail, courier or facsimile or is personally delivered at the address set forth in the tender. Any accepted tender and subsequent sale could be and therefore remains subject to and conditional on court approval on terms acceptable to the Receiver.



- 11. This summary and any other documentation or material provided at any time to the tenderer have been prepared solely for the convenience of prospective tenderers and is not warranted to be complete or accurate. Without limiting the generality of the foregoing, however, the tender does not include any assets that are not included in the summary.
- 12. The Receiver advises that the asset listings provided herein are based off of Company records and therefore, the Receiver provides no assurance as to their accuracy. Further, the Assets are being sold on an "as is, where is" basis. Without limiting the generality of the foregoing, a tender will be accepted on the basis that no representation, warranty, inducement or condition has been expressed, given or made or can be implied as to title, size, description, fitness for purpose or intended use, quantity, number, condition or quality of the Assets or in respect of any other matter or thing whatsoever, and the tenderer shall be deemed to have relied entirely upon his own inspection and investigation of the Assets. All conditions and warranties provided for in the Alberta Sale of Goods Act and any other relevant legislation are waived by the tenderer.
- 13. Certified cheques or bank drafts accompanying unsuccessful tenders will be returned by hand to the tenderer or by courier addressed to the tenderer at the address stated on the tender form on or before December 16, 2016.
- 14. Upon a tender being accepted, there shall be a binding agreement of purchase and sale (hereinafter referred to as the "Agreement") which shall be constituted by:
 - (a) the tender of the successful tenderer (hereinafter referred to as the "Purchaser");
 - (b) the Terms and Conditions of Sale;
 - (c) the acceptance of the tender.
- 15. The balance of the purchase price, plus or minus the permitted adjustments, shall be paid on closing. Such closing shall occur as soon as possible after the date of Receiver's acceptance (herein the "Closing Date").
- 16. The Receiver shall remain in possession of the Assets until the purchase is completed. The Receiver's interest in the Assets shall not pass to the Purchaser nor shall they be entitled to possession of same until the purchase price and all other payments to be made by the Purchaser to the Receiver have been paid in full.
- 17. From the date of acceptance of the tender as defined in paragraph 10 hereof, the Purchaser shall, at their own expense, have three (3) days to examine title to the Assets and provide the Receiver with written notice of any objection ("Notified Encumbrance"), failing which the Purchaser shall be obliged to have conclusively accepted the title with any defects, limitations, and/or encumbrances.
- 18. Should any valid objection to title be made in writing within the time provided for in paragraph 17, the Receiver shall have a reasonable time to rectify and comply with the same and if the Receiver is unable or unwilling to rectify or comply with the same, the Receiver shall be at liberty to rescind the sale (notwithstanding any intermediate negotiations with respect to such objections or any attempt to rectify or comply with the same), by notice in writing served upon or mailed by registered mail, postage prepaid, addressed to the Purchaser at its address as designated in its tender, or addressed to its solicitor at his usual place of business, in which case the Agreement resulting from the acceptance of the tender shall be null and void and the Purchaser shall be entitled only to a return of the Deposit money without interest, and shall not be entitled to any compensation of any kind or nature whatsoever for any loss, damage, cost or otherwise. The foregoing shall not in any way prohibit the Receiver and the Purchaser from agreeing on an adjustment to the purchase price in respect of any valid objection to title.



- 19. Until the Closing Date, or other date agreed to between the Receiver and the Purchaser, all risk of loss or damage by fire or other cause or hazard to the Assets shall be in and remain at the risk of the Receiver. The obligation of the Receiver to sell and of the Purchaser to purchase the Assets shall terminate in the event that prior to the Closing Date, the Assets are substantially destroyed by fire, flood, the elements, Government action, civil commotion or any other external cause beyond the control of the Receiver or its principals.
- 20. On closing, the Purchaser shall be entitled only to such Receiver's Bill of Sale and/or assignments as may be considered necessary by the Receiver to convey to the Purchaser the Receiver's interest in the Assets. All registration or conveyance costs shall be the responsibility of the Purchaser. The Receiver shall only covenant that it has done nothing to encumber the assets being conveyed.
- 21. The Purchaser shall pay on the Closing Date by certified cheque or bank draft made payable to the "PricewaterhouseCoopers Inc., Receiver of Tartan":
 - (a) the balance of the purchase price, as adjusted; and
 - (b) all applicable federal and provincial taxes arising on the sale and payable by the Purchaser, including without restriction Goods and Services Tax. Any taxes which a Receiver is required by law to collect from the Purchaser on sale shall be paid by the Purchaser to the Receiver on closing, unless the Purchaser is exempt and provides to the Receiver the appropriate license, tax number evidencing exemption from payment of taxes, or (in the case of Goods and Services Tax) a declaration or certificate in form and content acceptable to the Receiver.
- 22. If the Purchaser fails to comply with the terms and conditions of the Agreement, the Deposit and all other payments shall be forfeited and the Assets may be sold, and the deficiency, if any, by such resale, together with all costs, expenses and charges attending to the same or occasioned by such default, shall be paid forthwith by the Purchaser to the Receiver on demand.
- 23. The Receiver shall not be required to furnish or produce any declarations or other documents evidencing title, except those, if any, in its possession. The Purchaser shall rely upon his own searches and shall provide the Receiver with details of the searches, if requested.
- 24. The Receiver shall not be liable for any failure to complete the sale if enjoined by any order by a court of competent jurisdiction or if the Security under which the Receiver is acting is redeemed. In this case, the Receiver shall be liable to the Purchaser only for the return of the Deposit without interest, costs or any compensation whatsoever, and the parties shall be relieved of any further obligation with respect to the Agreement.
- 25. Any tendered documents or money hereunder may be made upon the Receiver or the Purchaser or their respective solicitors.
- 26. This Agreement sets forth the entire terms and conditions of sale and there are no representations, warranties or conditions collateral hereto affecting the purchase of the Assets.



- 27. Time shall be of the essence.
- 28. The Agreement shall be construed and enforced in accordance with the laws of Alberta and Alberta contract.
- 29. In this Agreement, words importing the singular shall include the plural and vice versa and words importing gender shall include the masculine, feminine and neutral genders.
- 30. Neither the Agreement nor any of the rights or obligations hereunder shall be assigned by the Purchaser without the prior written consent of the Receiver. Subject to the foregoing, the Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, executors, administrators, successors and permitted assigns.

PricewaterhouseCoopers Inc. Receiver of Tartan Controls Inc. 1501 Toronto Dominion Tower 10088 –102 Avenue Edmonton, Alberta T5J 3N5

Telephone (780) 441-6700 Facsimile (780) 441-6776



III - ASSET LISTING

While the Receiver will consider offers on individual lots (i.e. Lots 1-3), stronger consideration will be given to en bloc offers. The assets generally available for sale are listed in the appendices as noted below.

LOT 1 - Edmonton - Equipment and other assets

The Company's equipment is comprised of milling machines, lathes, grinders, band saws, welders compressors, sand blasters, pressures washers and other miscellaneous equipment. A detailed listing of the equipment and other assets is attached as Appendix 1.

LOT 2 - Edmonton - Leased Equipment

These assets are comprised of various CNC machines and lathes. These assets are leased from a third party leasing company. The leased assets available for sale, subject to the approval of the lease company, are listed in Appendix 2.

LOT 3 - Edmonton - Inventory

Tartan inventory is comprised of drill mills, rotating scrapers, MWD kits, rotors, motor head assemblies and other assets used in operations or rented to customers. The inventory assets available for sale as reflected in the Company's books and records are listed in Appendix 3 and 4.



IV – OFFER TO	PURCHASE
All offers to pur	chase must be submitted in writing in the following format:
TO:	PricewaterhouseCoopers Inc. Tartan Controls Inc. 1501 Toronto Dominion Tower 10088 102 Avenue Edmonton, Alberta T5J 3N5
Attention: Jo	anne Rousseau
NAME OF TEN	DERER:
ADDRESS AND	FAX NUMBER OF TENDERER:
Fax Number:	
Email:	
NAME OF REP	RESENTATIVE OF TENDERER:



TELEPHONE NUMBER OF REPRESENTATIVE: (

TENDER:

On the basis of the terms and conditions of sale hereto set out in this information package, the Tenderer hereby offers to purchase the assets, or lot(s) of assets, of Tartan as described below:

I. Edmonton Assets – En Bloc (Lots 1 thr	rough 3)	\$_	
Allocated as follows (en-bloc) <u>OR</u> an offer on ind	ividual lot(s) as fol	lows:	
Lot 1 – Equipment and other assets		\$_	
Lot 2 – Leased equipment		\$_	
Lot 3 – Inventory		\$_	
If the offeror is making an en bloc offer, the offero	r must allocate the	purchase price amo	ongst the three lots.
The Receiver notes that the assets in Lot 2 are leas bloc offers are subject to a carve out of Lot 2 if the The offeror acknowledges the potential of this carv remain valid.	leasing company de	oes not accept the p	proposed purchase price.
The amount of the tender is exclusive of and subje Purchaser, where applicable, on the assets purchas		l Provincial Taxes v	which shall be payable by the
DEPOSIT:			
Enclosed is the Tenderer's certified cheque payabl	e to Pricewaterhous	seCoopers Inc. in th	ne amount of
\$ representing fifteen	n percent (15%) of t	he offer.	
ACCEPTANCE OF TERMS			
The Tenderer agrees that this tender is made subje information package, and the Tenderer has read a			e which are included in this
DATED AT, THE	IS DAY OF	?	, 2016.
(City or Town)	(day)	(month)	
(Print name of Tenderer)			
(Signature)			



Appendix 1

Tartan Controls Inc.
Listing of Equipment and other Assets
Lot 1

- 1. Yukon Oilfield Equipment Torque Spinner Model 1007 Brake Cut Machine, S/N 0006 (2010) 14" Thru Hole, 60' Bed, 120,000 Ft lb Torque, 6-JawChuck, Push/Pull Cylinder
- 2. Custom Built Torque Brake Cut Machine, 50' Bed, Push/Pull Cylinder, 160,000 Ft lb Torque, 6-Jaw Chuck Open Top
- 3. Dyno Tester, Dyno Master Progressive Cavity Motor Verification System, 200 Hp Drive Motor c/w 128 GPM Pump, 2 7/8" Capacity & Smaller, 12" Brake
- 4. Dyno Tester (Custom Built) w/ 24" Brake, Detroit Power, Gardner Denver 300 GPM Pump, 25' Bed
- 5. Lot Precision Tooling & Measurements
- 6. 10 Sections Racking w/ Misc Tools
- 7. 56 Tool Holder w/ (2) Stor-Loc Multi Drawer Cabinets
- 8. Tooling, Holders, Jaws
- 9. 2 Stor-Loc Multi Drawer Cabinets w/ Tooling
- 10. Thread Gauges & Misc.
- 11. Hemlo Thread Gauges
- 12. Gear Head Precision Lathe Model GH1440-2X, S/N 077466 w/ Quick Change, Taper
- 13. Chin Hung Model CH-430X1700 Engine Lathe (1998)
- 14. Misc. Tooling, Drill Bits
- 15. Challenger Model TF-900S (2002) S/N 3760
- 16. Gould Eberhardt Shaper
- 17. Kent Model KTM-5VK Milling Machine, S/N 412 (1990) Auto Traverse & Feed w/ Rotary Head
- 18. Fritz Werner Mill
- 19. Bardons & Oliver Turret Lathe
- 20. Hyd-MechModel H-12A Horizontal Band Saw, S/N A059533611 w/ Auto Feed, Roll Conveyor
- 21. Cantek Engine Lathe, Gap Bed 40/48" x 140" Bed Quick Change, Taper, DRO 2-Axis, 4-Jaw x Steady 10" Thru Hole
- 22. Pinqcho Engine Lathe Model S-90/285-155, S/N 35000, Quick Change, Taper, 6" Thru Hole
- 23. Tooling 40/50 Taper, Inserts, Etc.
- 24. SIC Model E-8/V5 Marking/Engraver
- 25. Brown & Sharp #4 Universal Grinder
- 26. General Model 15-850M1 Mill/Drill Machine
- 27. Custom Built Break Out Unit w/ Hyd Power Pack
- 28. Custom Built Hydraulic Pipe Pusher
- 29. LF Machine Model B5-12P Horizontal Band Saw
- 30. TOS Model BHV-40A-1000 Universal Grinder, S/N 0268187 w/ DRO
- 31. Western Instrument Electro Magnet
- 32. Kaeser Model BSD-50 Air Compressor, 50 Hp, S/N 1007
- 33. Purestream Model ACT-250-UQ Air Dryer, S/N 12N009579
- 34. Titan Model XT350 Sprayer
- 35. Band Saw, Chop Saw, Misc.
- 36. King Brake Shear

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 13 of 42

- 37. Sentry Model 2.0 Paragon High Fire Kiln
- 38. Lincoln DC400 Welder w/ TIG Module
- 39. Lincoln Power MIG 255 Welder
- 40. Carbide Welding Rod & Misc.
- 41. Slings, Chains, Hoists, Etc.
- 42. Water Blast Model FLF3649ME Storm King Parts Washer, S/N 12750610
- 43. Landa Model VHG4-3000 Pressure Washer
- 44. 8 Pipe Stands w/ (2) Pipe Vise Units
- 45. 4 Graco Grease Pumps
- 46. Modu-Blast Model M900 2C Sand Blaster w/Bag House
- 47. Mastercraft Tool Cabinet w/ Contents
- 48. IMC Industrial Model 30 Mill Drill, S/N 8597
- 49. RK Machinery Model HFRSOT Hydraulic Shop Press, S/N 070752301
- 50. Mod-U-Blast Model E4824-DC Sandblast
- 51. 2 Hydraulic Test Units
- 52. 4 Sections Pallet Racking
- 53. 3,000-Lbs Dalian CP015 Forklift, Propane, Pneumatic Tire, 3- Stage Mast, Side Shift
- 54. Office Area Contents, Computers

Appendix 2

Tartan Controls Inc.
Equipment Subject to Third Party Leases
Lot 2

	Cost (\$)
Cantak Lathe	99,120.00
Mazak Model VQC 30/50A CNC Machining Center	79,750.00
BNC 2280XL CNC lathe	108,695.00
DMU 50 Deckel Maho Milling Machine	149,000.00
NEF400 w Fanuc210i Control 25 KVA	75,000.00
Gildemeister CNC Universal Turning Machine	217,000.00
CNC Hollow Spindle Lathe BNC 30120 XXL s/n 071110025	231,930.00
Mazak Horizontal NC Lathe Integrex 400-4SL	619,844.65
	1,580,339.65

Appendix 3

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 17 of 42

Tartan Controls Inc.
Rental Inventory Summary As at 09/28/2016

ARDD778 ARD 2.78° 148.88228 POP7 Podoch 77 - Stock Each 63.000 27.0826 23.00 2.0826.02 20.082.00 20.082.00 20.082.00 20.022.00 20.082.00 20.082.00 20.022.00 20.022.00 20.000 36.000 10.001.202.00 36.000 20.001.00 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 36.000 20.000 <th>Item No.</th> <th>Description</th> <th>Unit</th> <th>Quantity</th> <th>Cost</th> <th>Value</th>	Item No.	Description	Unit	Quantity	Cost	Value
DMILL375 DMI MIII 334" Each 65 0000 642-255 55,53,00 VUB316 VUB 3 186" Each 65,000 20,001 256 56,466,46 ESH26 CHILLARINGO CHILLARINGO CHILLARINGO 2016 21,000 286,536,20 48,352,41 DMILLARYS DIMI MILLARINGO Each 13,000 2716,836,33 30,009,22 DMILLARYS DIMI MILLARINGO Each 140,000 216,223,33 30,009,22 DMILLARYS Hyd Disc Assembly 27/8" Each 240,000 116,227,23 22,718,83 MWO MWO Kat Each Each 10,000 12,002,303 21,002,30	ARD278	ARD 2 7/8"	Each	37.0000	3,941.6778	145,842.08
VBB318 VBB 318° VBB 318° 50.00 10.912.98 50.486.48 RS450 ROdating Scraper 4.172° Each 18.000 25.19.5738 38.032.41 RS450 ROdating Scraper 9.12° Each 1.000 27.78.8938 30.099.23 RMLL47S Dell Mill 3.34° Each 2.000 27.78.8938 36.092.23 HD278 Hyd Disc Assembly 2.78° Each 2.000 1.000.271.18.92 27.198.87 WS334 Washower Snea 3.34° Each 2.000 1.000.20 1.056.2791 22.38.14 MWD MWD KI Each 2.000 1.000.20 1.74.19.00 21.003.32 DRILLAR PERSTR Hyd Disc Assembly 3.10° Each 3.000 1.73.19.00 21.90.33 RSHEAD-SK Hyd Disc Assembly 3.10° Each 3.000 1.01.000 1.19.100 RSHEAD-SK 13.7° DPILL COLLAR-2.28 FF Each 4.000 1.01.000 1.19.107 RSHEAD-SK 24.00 1.01.000 1.19.3000 1.19.107 RSHEAD-SK 24.00 1.01.000 1.19.3000 1.19.507 RSHEAD-SK	PO7"	Packoffs 7" - Stock	Each	23.0000	2,705.6530	62,230.02
RS450 Rotating Scraper 4 1/2" Each 12,000 2,519,578 45,348,24 DMILL AWROD DIMI MI AWROD Each 12,000 366,390 36,398,23 34,948,22 RS550 Rotating Scraper 5 12" Each 4,000 314,217 35,825,56 DMILL AYS Hyd Disc Assembly 278" Each 2,000 17,5490 2,232,148 WS334 Washows Shoo 3,34" Each 2,000 31,600,290 21,002,39 MWD M Mill Taper 5.78" Each 2,000 3,000,300 2,000,33 HD318 Hyd Disc Assembly 3.18" Each 2,000 3,01,100 2,000,33 HD318 Hyd Disc Assembly 3.18" Each 2,000 3,01,100 12,774,80 HS4518 Hyd Disc Assembly 3.18" Each 2,000 3,01,100 12,774,80 HS4518 Hyd Disc Assembly 3.18" Each 2,000 3,01,100 12,714,80 HS4518 Hyd Disc Assembly 3.18" Each Each 2,000 3,01,100 12,715,10	DMILL375	Drill Mill 3 3/4"	Each	60.0000	842.5510	50,553.06
DMILL AWROD DIII MIII AWROD Each 12,0000 368.580 43,984.32 RSSSO Rodaring Schaper 5 1/2" Each 13,0000 2,776.86938 30,992.23 HOLZTA Hold Mill 43 4/4" Each 4,40000 4,142.173 36,925.86 HOZZA Hyd Disc Assembly 2.78" Each 22,000 1,056.2791 36,925.86 WS334 Washover Shoe 3.34" Each 22,000 1,056.2791 22,923.14 MWO MWO KI Each 1,000 1,741.9608 20,903.33 DMILTAPERS78 Hyd Disc Assembly 3.10" Each 1,000 1,104.000 21,005.00 1,101.000 RSHEAD-RK RS Hoad SK Each 1,000 1,219.000 12,129.100 12,179.100 1,219.100 1,119.000 </td <td>VJB318</td> <td>VJB 3 1/8"</td> <td>Each</td> <td>5.0000</td> <td>10,091.2980</td> <td>50,456.49</td>	VJB318	VJB 3 1/8"	Each	5.0000	10,091.2980	50,456.49
RSS50 Rotating Scraper's 1/2" Each 43,000 2,776,8638 36,098.23 DMILLA76 Drill Mil 4 34" Each 44,000 314,2173 82,625.56 WS334 Washower Shoe 3 34" Each 2,000 1,056,2791 22,188,72 WS344 MWD MO MWD Kassembly 3 18" Each 1,000 1,056,2791 22,281,42 MWILLTAPER378 PUIL Mil Taper 3 78" Each 1,000 1,313,3187 198,97.38 HD348 HQ Disc Assembly 3 18" Each 1,000 1,313,3187 198,99.78 RSHEAD-KK RS Head 5K RS Head 5K Each 2,000 8,085,000 161,900 DC350X238IF 3 1/2" DRILL COLLAR-2 38 IF Each 2,000 8,085,200 12,191,600 RSH2AD-SAK 3 1/2" DRILL COLLAR-2 38 IF Each 2,000 3,103,707 12,291,600 RSH2AD-SAK 3 1/2" DRILL COLLAR-2 38 IF Each 6,000 3,103,707 11,891,60 STHEAD-SAK 3 1/2" DRILL COLLAR-2 38 IF Each 1,000 3,103,607	RS450	Rotating Scraper 4 1/2"	Each	18.0000	2,519.5783	45,352.41
DMILLAT5 DMILLAT6 Hyd Disc Assembly 278° Each 48,000 114,2173 35,825,82 HD276 Hyd Disc Assembly 278° Each 20,000 715,4982 27,188,87 WS334 Machover Shoe 3 34° Each 20,000 1,741,560 23,238,14 MWD MWD Kit Each 1,000 1,741,560 20,003,33 DMILLATAPER78 DII MIT Taper 378° Each 1,000 1,741,560 20,003,33 RSHEAD-SK RS Head SK Each 1,000 2,000,500 16,190,00 CSHEAD-SK RS Head SK Each 2,000 6,190,700 12,771,40 STHEAD-38K R STIPP Tubing Head 71/16° ID 3/5K Each 2,000 4,000 12,281,87 RADS30 ARO 31/2° Misson Free 1/2° Each 2,000 4,000 12,181,87 RSA233PACEX238PACP Pilos Sub Assembly 2.36° PAC Box X.2.36° PAC Pin (Near Bit) Each 5,000 3,811,700 11,661,12 SMMLL18 Biran 1,000 1,000 1,000,12 1,000,12	DMILL AWROD	Drill Mill AWROD	Each	120.0000	366.5360	43,984.32
Hog Disc Assembly 2 78" First 1940 Fir	RS550	Rotating Scraper 5 1/2"	Each	13.0000	2,776.8638	36,099.23
WSS344 Washover Shoe 3 34** Ed. 20,000 1,056,2751 23,281,41 MWD MWD kit Ed. 1,000 21,602,280 21,602,280 21,002,280 21,002,280 21,002,280 21,002,280 21,002,083,280 20,003,53 20,003,53 HD318 HD318 H2,000 1,018,000 20,003,53 HD318 H2,000 1,018,000 1,01	DMILL475	Drill Mill 4 3/4"	Each	44.0000	814.2173	35,825.56
MWD MWD kit Each 1,000 21,602,930 21,602,930 DMILLTAPER378 Drill Mill Taper 3 /18" Each 12,000 1,741,960 20,903,53 RSHEAD-SK RS Head 5K Each 1,500 2,000,13,81 1,989,78 RSHEAD-SK RS Head 5K Each 6,000 2,129,100 16,100,00 DC390X238F 3 1/2" DRILL COLLAR-2 3/8 IF Each 6,000 2,129,100 12,774,60 STHEAD-3/3K Simper Tuting Head 7 1/16" ID J/5K Each 3,000 4,052,920 12,158,76 ARD 3.12" Washover Shoe 4 1/2" Each 1,000 4,052,920 12,158,76 WS412 Washover Shoe 4 1/2" Each 1,000 3,881,1700 11,691,12 SM818 Siring Mill 6 18" Each 1,000 3,881,1700 11,691,12 SMB18 Siring Mill 6 18" Each 1,000 3,875,000 11,625,00 DMILL50 Drill Mill 6 12" Each 1,000 3,875,000 11,625,00 SMB18 Siring Mill	HD278	Hyd Disc Assembly 2 7/8"	Each	38.0000	715.4992	27,188.97
DMILLTAPER378 Drill Mill Taper 37/8" Each 15.000 1,741,9608 20,003.53 H.0318 Hyd Disc Assembly 3 1/8" 1,969.778 Each 15.000 1,31372 19,699.78 Each 15.000 1,2000 1,109.000 1,200.000 1,2	WS334	Washover Shoe 3 3/4"	Each	22.0000	1,056.2791	23,238.14
H0318	MWD	MWD Kit	Each	1.0000	21,602.9300	21,602.93
RSHEAD-5K R Head 5K Each 2.000 8,095.000 16,190.00 DCS50X238IF 3 1/2" DRILL COLLAR-2 3/8 IF Each 6.000 2,128.100 12,774.60 STHEAD-3/5K Stripper Tubing Head 7 1/16" ID 3/5K Each 2,0000 6,130.7700 12,261.54 ARD050 ARD 3 1/2" Each 11,0000 1,103.604 12,158.76 WS412 Washover Shoe 4 1/2" Each 11,0000 3,811.170 11,611.12 FSA238PACBX238PACP "Fiolat Sub Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin (Near Bit) Each 5,0000 2,881.170 11,611.12 SM618 String Mill 6 1/8" Each 67,0000 3,881.170 11,611.25 DMILL850 Drill Mill 8 1/2" Each 67,0000 3,875.000 11,265.00 IDC175 Internal Dimple Connector 1 3/4" Each 6,000 1,987.20 10,292.50 DMILL818 Drill Mill 6 1/8" Each 6,000 1,261.9250 10,292.50 DC318X27FREG Drill Mill 1 1/8" Fiola Sub 2 7/8" REG Box X 2 7/8" REG Pin Each	DMILLTAPER378	Drill Mill Taper 3 7/8"	Each	12.0000	1,741.9608	20,903.53
DCSSOX238IF 3 1/2" DRILL COLLAR-2 3/8 IF Each 6.000 2,129,1000 12,774,60 STHEAD-39K Stroper Tubing Head 7 1/16" ID 3/5K Each 2,000 6,130,7700 12,261,54 ARD350 ARD 3 1/2" Washover Shoe 4 1/2" Each 3,0000 4,052,9200 12,158,76 FSA238PACBX238PACP "Float Sub Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin (Near Bit) Each 3,0000 3,875,000 11,961,12 SM618 String Mill 6 1/8" Each 3,0000 3,875,000 111,693,51 IDC175 Internal Dimple Connector 1 3/4" Each 67,0000 196,7322 10,702,60 FBA358 Finger Basket Assembly 3 5/8" Each 67,0000 1,291,925 10,092,40 CC318X27FBCA 3 1/6" DRILL COLLAR-2 7/8 PAC Each 67,0000 1,291,925 0,095,40 CS450 Casing Scraper 4 1/2" Each 4,0000 2,246,2125 8,984,85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 4,000 2,318,811 8,158,46 WP412FJT Wash Pi	HD318	Hyd Disc Assembly 3 1/8"	Each	15.0000	1,331.3187	19,969.78
STHEAD-3/5K Stripper Tubing Head 7 1/16" ID 3/5K Each 2,0000 6,13,7700 12,261.54 ARD350 ARD 3 1/2" Each 3,0000 4,052.200 12,158.76 WS412 Washover Shoe 4 1/2" Each 1,000 202,7308 11,198.17 SKA23BPACBX238PACP "Float Sub Assembly 2 3/6" PAC Box X 2 3/8" PAC Pin (Near Bit) Each 3,0000 3,881.700 11,695.10 SM18 String Mill 8 1/6" Each 3,0000 3,875.000 11,695.10 DMILL850 Drill Mill 8 1/8" Each 3,0000 3,875.000 11,692.50 BA358 Finger Basket Assembly 3 5/8" Each 8,0000 1,292.50 10,792.08 CS1418278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 8,0000 1,294.2125 10,092.50 CS450 Casing Scraper 4 1/2" Each 4,0000 2,246.2125 8,984.65 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,000 3,218.81 8,997.79 STH350 Surface Tubing Head 3-1/2" Each 2,000	RSHEAD-5K	RS Head 5K	Each	2.0000	8,095.0000	16,190.00
ARD350 ARR 3 1/2" Each Washover Shoe a 1/2" Each 11,000 1,103,004 12,158,78 WS412 Washover Shoe a 1/2" Each 11,000 1,103,004 12,139,67 FSA238PACBX238PACP "Float Sub Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin (Near Bit) 5,000 202,730 11,961,12 SM618 String Mill 6 1/8" Each 3,000 3,875,000 111,625,00 IDC175 Internal Dimple Connector 1 3/4" Each 67,000 1,029,119 10,722,06 FBA358 Finger Basket Assembly 3 5/8" Each 8,000 1,251,925 10,702,06 DC318X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 8,000 1,251,925 10,095,40 CS450 Casing Scraper 4 1/2" Each 4,000 2,246,2125 8,984,85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,000 4,180,000 3,086,00 DMILLTAPER475 Drill Mill Taper 4 3/4" Each 2,000 4,180,000 3,086,88 FSDA238REGBX238REGP Float Sub 2 7/8" REG Box X 2 3/8" REG Pox X 2 3/8" REG Pin Each 2,000 3,381,500 7,360,00 FSDA238REGBX238PACP	DC350X238IF	3 1/2" DRILL COLLAR-2 3/8 IF	Each	6.0000	2,129.1000	12,774.60
WS412 Washover Shoe 4 1/2" Each 1,1000 1,103,8084 2,139,87 FSA238PACBZ38PACP "Float Sub Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin (Near Bit) Each 59,0000 202,7398 11,961,12 SM618 String Mill 6 1/8" Each 3,0000 3,881,1700 11,625,00 IDC175 Internal Dimple Connector 1 3/4" Each 67,0000 199,7322 10,702,06 FBA358 Finger Basket Assembly 3 5/8" Each 8,0000 1,291,290 10,092,19 DMILLE161 Drill Mill 6 1/8" Each 8,0000 1,291,290 10,098,40 DCS18X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 6,0000 2,246,2125 8,984,85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,0000 321,8811 8,690,79 STH350 Surface Tubring Head 3-1/2" Each 2,0000 4,180,0000 8,380,00 DMILLTAPER475 Drill Mill Taper 4 3/4" Wash Pipe 4 1/2" Full Joint Each 2,0000 3,344,4800 TS2238REGBX238REGP Float Sub Dual Assembly 2	STHEAD-3/5K	Stripper Tubing Head 7 1/16" ID 3/5K	Each	2.0000	6,130.7700	12,261.54
Float Sub Assembly 2 3/8" PAC Pin (Near Bit) Each 59,000 202,7308 11,961,12 SM618 Siring Mill 6 1/8" Each 3,0000 3,881,1700 11,643,51 DMILL850 Drill Mill 8 1/2" Each 6,70000 3,881,1700 11,625,01 DMILL850 Internal Dimple Connector 1 3/4" Each 6,70000 159,7322 10,702,06 FBA358 Finger Basket Assembly 3 5/8" Each 10,000 1,029,219 10,292,19 DMILL618 Drill Mill 6 1/8" Each 6,0000 1,598,8250 10,292,19 DMILL618 Drill Mill 6 1/8" Each 6,000 1,598,8250 10,295,40 DC318X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 4,0000 2,264,2125 8,984,85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,7000 321,8811 8,890,79 STH350 Surface Tubing Head 3-1/2" Each 4,0000 2,388,615 8,158,46 T3,500FM 3 1/2" Fish Magnet Each 4,0000 2,620,0000 8,360,00 DMILLTAPER475 Drill Mill Taper 4 3/4" Each 4,0000 2,620,0000 3,780,000 TSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 2,0000 391,8550 7,831,10 TSS278REGBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" PAC Pin Each 2,0000 391,8550 7,331,10 TSS278REGBX238PACP Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 2,0000 391,8550 7,331,10 TSS278CBGBX238PACP Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 2,0000 1,834,6425 7,338,17 TSS270-3-5/80S 3,58" OVERSHOT Each 6,0000 1,834,6425 7,338,17 TSS270-3-5/80S 3,58" OVERSHOT Each 4,0000 1,834,6425 7,338,17 TSS270-3-5/80S 3,58" OVERSHOT Each 4,0000 1,834,6425 7,338,17 TSS270-SS38UEBX238PACP Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 4,0000 1,834,6425 7,338,17 TSS270-SS38UEBX238PACP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 4,0000 1,834,6425 7,338,17 TSS270-SS38UEBX238PACP Float Sub Assembly 2 3/8" FLUE Box X 2 3/8" EUE Pin Each 1,0000 1,600,000 1,600,000 1,600,000 TSS08SBUEBX238PACP	ARD350	ARD 3 1/2"	Each	3.0000	4,052.9200	12,158.76
SM618 String Mill 6 1/8" Each 3.000 3,881.170 11,643.51 DMILL850 Drill Mill 8 1/2" Each 3.000 3,875.000 11,625.00 IDC175 Internal Dimple Connector 1 3/4" Each 67.000 10,929.219 10,702.06 FBA358 Finger Basket Assembly 3 5/8" Each 6.000 1,261.925 10,092.49 DMILL618 Drill Mill 6 1/8" Each 6.000 1,261.925 10,095.40 DC318X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 4.000 2,246.2125 8,894.85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 27.000 3,188.11 8,904.95 STH350 Surface Tubing Head 3-1/2" Each 4.000 2,246.2125 8,894.85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 4.000 2,309.615 8,154.46 WP412FJT Wash Pipe 4 1/2" Fish Magnet Each 4.000 2,620.000 7,860.00 TS5DA238REGBX238REGB Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Ea	WS412	Washover Shoe 4 1/2"	Each	11.0000	1,103.6064	12,139.67
DMILL650 Drill Mill 8 1/2" Each 3.000 3,875.000 11,625.01 IDC175 Internal Dimple Connector 1 3/4" Each 67.000 159.7322 10,702.06 FBA358 Finger Basket Assembly 3 5/8" Each 67.000 1,282.219 10,292.19 DMILL618 Drill Mill 6 1/8" Each 8.0000 1,269.2250 10,905.40 DC318X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 6.0000 1,596.8250 9,580.95 CS450 Casing Scraper 4 1/2" Each 4.0000 2,246.2125 8,984.85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,000 3,180.00 STH350 Surface Tubing Head 3-1/2" Each 4,000 2,039.6150 8,960.79 STH350 Drill Mill Taper 4 3/4" Each 4,000 2,039.6150 8,158.46 WP412FJT Wash Pipe 4 1/2" Full Joint Each 3,000 2,220.000 7,860.00 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 2,000 376.952.	FSA238PACBX238PACP	"Float Sub Assembly 2 3/8"" PAC Box X 2 3/8"" PAC Pin (Near Bit)	Each	59.0000	202.7308	11,961.12
Internal Dimple Connector 1 3/4" Each 67,000 159,732 10,702,000 FBA358 Finger Basket Assembly 3 5/8" Each 10,000 1,029,219 10,292,19 DMILL618 Dill Mill 6 1/8" Each 8,000 1,281,250 10,095,40 DC318X278PAC 31 /8" PRILL COLLAR-2 7/8 PAC Each 4,0000 2,248,2125 8,984,85 55278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,0000 2,248,2125 8,984,85 55278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,0000 2,188,111 8,690,70 ST14350 Surface Tubing Head 3-1/2" Each 4,0000 2,038,6150 8,168,46 WP412FJT Wash Pipe 4 1/2" Full Joint Each 4,0000 2,248,0125 8,364,85 WP412FJT Wash Pipe 4 1/2" Full Joint Each 4,0000 2,0000 1,344,400 8,680,80 73,500 4,12" Fish Magnet Each 4,0000 3,418,0000 8,360,000 4,180,0000 3,418,0000 3,418,0000 3,418,0000 3,418,4000	SM618	String Mill 6 1/8"	Each	3.0000	3,881.1700	11,643.51
FBA358 Finger Basket Assembly 3 5/8" Each 10 0000 1,029 2190 10,292 19 DMILL618 Dnill Mill 6 1/8" Each 8,0000 1,261,9250 10,095,40 DC318X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 6,0000 1,566,8250 9,580,95 CS450 Casing Scraper 4 1/2" Each 4,0000 2,246,2125 8,884,85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,0000 4,180,000 330,000 STH350 Surface Tubing Head 3-1/2" Each 4,0000 2,039,6150 8,566,88 T3.500FM 3 1/2" Fish Magnet Each 6,0000 1,344,4800 8,666,88 T3.500FM 3 1/2" Fish Magnet Each 2,0000 391,8550 7,837,110 FS278REGBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,0000 391,8550 7,331,11 FS278REGBX238PACP Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 20,000 391,8550 7,331,11 T9270-3-5/80S 3 5/8" OVERSHOT <td< td=""><td>DMILL850</td><td>Drill Mill 8 1/2"</td><td>Each</td><td>3.0000</td><td>3,875.0000</td><td>11,625.00</td></td<>	DMILL850	Drill Mill 8 1/2"	Each	3.0000	3,875.0000	11,625.00
DMILL618 Drill Mill 6 1/8" Each 8.000 1,261.9250 10,095.40 DC318X278PAC 3 1/8" DRILL COLLAR-2 7/8 PAC Each 6.0000 1,596.8250 9,580.95 CS450 Casing Scraper 4 1/2" Each 4.0000 2,246.2125 8,984.85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 2,0000 321.8811 8,690.79 STH350 Surface Tubing Head 3-1/2" Each 4,0000 2,039.9150 8,156.40 WP412FJT Wash Pipe 4 1/2" Full Joint Each 6,0000 1,344.4800 8,066.88 T3.500FM 3 1/2" Fish Magnet Each 20,000 391.8550 7,887.10 FS2238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,000 391.8550 7,381.10 FS278REGBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" PAC Pin Each 20,000 391.8550 7,338.17 T9270-3-5/8OS 3 5/8" OVERSHOT Each 20.000 378.9220 7,518.44 WP334FJT Wash Pipe 3 3/4" Full Joint	IDC175	Internal Dimple Connector 1 3/4"	Each	67.0000	159.7322	10,702.06
DC318X278PAC 31/8" DRILL COLLAR-2 7/8 PAC Each 6.000 1,596.8250 9,580.95 CS450 Casing Scraper 4 1/2" Each 4.0000 2,246.2125 8,984.85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 27.0000 321.8811 8,690.79 STH350 Surface Tubing Head 3-1/2" Each 2,0000 4,180.0000 8,360.00 DMILLTAPER475 Drill Mill Taper 4 3/4" Each 6,000 2,039.615 8,158.46 WP412FJT Wash Pipe 4 1/2" Full Joint Each 6,000 1,344.4800 8,068.08 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,0000 391.8550 7,837.10 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8" REG Pin Each 20,0000 391.8550 7,337.10 FSDA238PACBX238PACP Float Sub Cy 1/8" REG Box X 2 3/8" REG Pin Each 20,0000 391.8550 7,338.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 10.000 285.9296 7,434.17 T9270-3-5/80S 3 5/8	FBA358	Finger Basket Assembly 3 5/8"	Each	10.0000	1,029.2190	10,292.19
CS450 Casing Scraper 4 1/2" Each 4.0000 2,246_2125 8,984.85 FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 27,0000 321.8811 8,690.79 STH350 Surface Tubing Head 3-1/2" Each 4,0000 2,038.6150 8,158.46 WP412FJT Wash Pipe 4 3/4" Each 6,0000 1,344.4800 8,066.88 T3.500FM 3 1/2" Fish Magnet Each 3,0000 2,202.0000 7,860.00 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,0000 391.8550 7,837.10 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,0000 378.0920 7,561.84 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 20,0000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 4,0000 1,834.5425 7,338.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 6,0000 1,834.5425 7,338.17 <tr< td=""><td>DMILL618</td><td>Drill Mill 6 1/8"</td><td>Each</td><td>8.0000</td><td>1,261.9250</td><td>10,095.40</td></tr<>	DMILL618	Drill Mill 6 1/8"	Each	8.0000	1,261.9250	10,095.40
FS278REGBX278REGP Float Sub 2 7/8" REG Box X 2 7/8" REG Pin Each 27,000 321,8811 8,690.79 STH350 Surface Tubing Head 3-1/2" Each 2,000 4,180,0000 8,360.00 DMILLTAPER475 Drill Mill Taper 4 3/4" Each 4,000 2,039,6150 8,158.46 WP412FJT Wash Pipe 4 1/2" Full Joint Each 6,000 1,344.4800 8,066.88 T3.500FM 3 1/2" Fish Magnet Each 3,000 2,620.000 7,860.00 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,000 391.8550 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" PAC Pin Each 20,000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 4,000 1,834.5425 7,338.17 WP34F3T Wash Pipe 3 3/4" Full Joint Each 4,000 1,69.890 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12,000 578.5700 6,483.47 WP534FJT <td>DC318X278PAC</td> <td>3 1/8" DRILL COLLAR-2 7/8 PAC</td> <td>Each</td> <td>6.0000</td> <td>1,596.8250</td> <td>9,580.95</td>	DC318X278PAC	3 1/8" DRILL COLLAR-2 7/8 PAC	Each	6.0000	1,596.8250	9,580.95
STH350 Surface Tubing Head 3-1/2" Each 2.000 4,180.0000 8,360.00 DMILLTAPER475 Drill Mill Taper 4 3/4" Each 4.0000 2,039.6150 8,158.46 WP412FJT Wash Pipe 4 1/2" Full Joint Each 6.0000 1,344.4800 8,066.88 T3.500FM 3 1/2" Fish Magnet Each 3.0000 2,620.0000 7,860.00 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20.0000 391.8550 7,837.10 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20.0000 378.0920 7,561.84 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 26.0000 285.9296 7,434.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 4.0000 1,683.4929 7,134.17 YP270-3-5/80S 3 5/8" OVERSHOT Each 4.0000 1,683.8020 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.000 1,683.8020 6,483.47 WP534FJT Wash Pipe	CS450	Casing Scraper 4 1/2"	Each	4.0000	2,246.2125	8,984.85
DMILLTAPER475 Dnill Mill Taper 4 3/4" Each 4.0000 2,039.6150 8,158.46 WP412FJT Wash Pipe 4 1/2" Full Joint Each 6.0000 1,344.4800 8,066.88 T3.500FM 3 1/2" Fish Magnet Each 3.0000 2,620.0000 7,860.00 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20.0000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20.0000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 26.0000 285.9296 7,434.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 4.0000 1,834.5425 7,338.17 WP334FJT Wash Pipe 3 3/4" Full Joint Each 6.0000 1,169.8900 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.0000 578.5700 6,942.84 DMILLTAPER AWRD Drill Mill Taper AWRDD Each 4.0000 405.2169 6,483.47 WP534FJT <t< td=""><td>FS278REGBX278REGP</td><td>Float Sub 2 7/8" REG Box X 2 7/8" REG Pin</td><td>Each</td><td>27.0000</td><td>321.8811</td><td>8,690.79</td></t<>	FS278REGBX278REGP	Float Sub 2 7/8" REG Box X 2 7/8" REG Pin	Each	27.0000	321.8811	8,690.79
WP412FJT Wash Pipe 4 1/2" Full Joint Each 6.0000 1,344,4800 8,066.88 T3.500FM 3 1/2" Fish Magnet Each 3.0000 2,620,0000 7,860.00 FSDA238REGBX238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20.0000 391.8550 7,837.10 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8" REG Pin Each 20.0000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8" PAC Box X 2 3/8" PAC Pin Each 26.0000 285.9296 7,434.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 4.0000 1,693.8900 7,019.34 SS2-WEC01502 Sandscreen WECO 2"1502 Each 12.0000 578.5700 6,942.84 DMILLTAPER AWROD Drill Mill Taper AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 20.0000 300.0845 6,001.69 FSA238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.000 199.5858 6,001.69 RS700 Rota	STH350	Surface Tubing Head 3-1/2``	Each	2.0000	4,180.0000	8,360.00
T3.500FM 3 1/2" Fish Magnet Each 3.0000 2,620,0000 7,860 00 FSDA238REGBX 238REGP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20.0000 391.8550 7,837 10 FS278REGBX238PACP Float Sub 2 7/8" REG Box X 2 3/8" REG Pin Each 20.0000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8"" PAC Box X 2 3/8"" PAC Pin Each 26.0000 285.9296 7,434.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 4.0000 1,834.5425 7,338.17 WP334FJT Wash Pipe 3 3/4" Full Joint Each 12.0000 578.5700 6,942.84 DMILLTAPER AWROD Drill Mill Taper AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238EUEBX DIV SUB 2 3/8 EUE BX x 2 3/8" GUE BX 2 3/8" EUE Pin Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE BX 2 3/8" EUE Pin Each 55.0000 106.3976 5,851.87 <	DMILLTAPER475	Drill Mill Taper 4 3/4"	Each	4.0000	2,039.6150	8,158.46
FSDA238REGBX238PACP Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin Each 20,0000 391,8550 7,837,10 FS278REGBX238PACP Float Sub 2 7/8" REG Box X 2 3/8" REG Pin Each 20,0000 378,0920 7,561,84 FSDA238PACBX238PACP Float Sub Dual Assembly 2 3/8"" PAC Box X 2 3/8"" PAC Pin Each 26,0000 285,9296 7,434,17 T9270-3-5/8OS 3 5/8" OVERSHOT Each 4,0000 1,169,8900 7,019,34 WP334FJT Wash Pipe 3 3/4" Full Joint Each 12,000 578,5700 6,942,84 DMILLTAPER AWROD Drill Mill Taper AWROD Each 16,000 405,2169 6,483,47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 20,000 405,2169 6,483,47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 20,000 405,2169 6,483,47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 20,000 300,0845 6,001,69 FSA238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20,000 300,0845 6,001,69 RS700 <th< td=""><td>WP412FJT</td><td>Wash Pipe 4 1/2" Full Joint</td><td>Each</td><td>6.0000</td><td>1,344.4800</td><td>8,066.88</td></th<>	WP412FJT	Wash Pipe 4 1/2" Full Joint	Each	6.0000	1,344.4800	8,066.88
FS278REGBX238PACP Float Sub 2 7/8" REG Box X 2 3/8" REG Pin Each 20.0000 378.0920 7,561.84 FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8"" PAC Box X 2 3/8"" PAC Pin Each 26.0000 285.9296 7,434.17 T9270-3-5/80S 3 5/8" OVERSHOT Each 4.0000 1,834.5425 7,338.17 WP334FJT Wash Pipe 3 3/4" Full Joint Each 6.0000 1,169.8900 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.0000 578.5700 6,942.84 DMILLTAPER AWROD Drill Mill Taper AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 2.0000 2,939.9500 5,851.91 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.81 DMILL3.840<	T3.500FM	3 1/2" Fish Magnet	Each	3.0000	2,620.0000	7,860.00
FSDA238PACBX238PACP "Float Sub Dual Assembly 2 3/8"" PAC Box X 2 3/8"" PAC Pin Each 26,0000 285,9296 7,434.17 T9270-3-5/8OS 3 5/8" OVERSHOT Each 4.0000 1,834.5425 7,338.17 WP334FJT Wash Pipe 3 3/4" Full Joint Each 6.0000 1,169.8900 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.0000 578.5700 6,942.84 DMILLTAPER AWROD Drill Mill Taper AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20,0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 2,0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55,0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16,0000 355.9100 5,694.56 SBA238 Sand Bailer A	FSDA238REGBX238REGP	Float Sub Dual Assembly 2 3/8" REG Box X 2 3/8" REG Pin	Each	20.0000	391.8550	7,837.10
T9270-3-5/8OS 3 5/8" OVERSHOT Each 4.0000 1,834.5425 7,338.17 WP334FJT Wash Pipe 3 3/4" Full Joint Each 6.0000 1,169.8900 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.0000 578.5700 6,942.84 DMILLTAPER AWROD Drill Mill Taper AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8" IF Box X 2 3/8" IF Pin <t< td=""><td>FS278REGBX238PACP</td><td>Float Sub 2 7/8" REG Box X 2 3/8" REG Pin</td><td>Each</td><td>20.0000</td><td>378.0920</td><td>7,561.84</td></t<>	FS278REGBX238PACP	Float Sub 2 7/8" REG Box X 2 3/8" REG Pin	Each	20.0000	378.0920	7,561.84
WP334FJT Wash Pipe 3 3/4" Full Joint Each 6.000 1,169.8900 7,019.34 SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.000 578.5700 6,942.84 DMILLTAPER AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Tri Mill 3.00 406.2523	FSDA238PACBX238PACP	"Float Sub Dual Assembly 2 3/8"" PAC Box X 2 3/8"" PAC Pin	Each	26.0000	285.9296	7,434.17
SS2-WECO1502 Sandscreen WECO 2"1502 Each 12.000 578.5700 6,942.84 DMILLTAPER AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 7.0000	T9270-3-5/8OS	3 5/8" OVERSHOT	Each	4.0000	1,834.5425	7,338.17
DMILLTAPER AWROD Drill Mill Taper AWROD Each 16.0000 405.2169 6,483.47 WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8" IF Box X 2 3/8" IF Pin Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	WP334FJT	Wash Pipe 3 3/4" Full Joint	Each	6.0000	1,169.8900	7,019.34
WP534FJT Wash Pipe 5 3/4" Full Joint Each 4.0000 1,603.8000 6,415.20 DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8" IF Box X 2 3/8" IF Pin Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	SS2-WECO1502	Sandscreen WECO 2"1502	Each	12.0000	578.5700	6,942.84
DV238EUEBX238REGP DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN Each 20.0000 300.0845 6,001.69 FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	DMILLTAPER AWROD	Drill Mill Taper AWROD	Each	16.0000	405.2169	6,483.47
FSA238EUEBX238EUEP Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin Each 31.0000 193.5858 6,001.16 RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	WP534FJT	Wash Pipe 5 3/4" Full Joint	Each	4.0000	1,603.8000	6,415.20
RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	DV238EUEBX238REGP	DIV SUB 2 3/8 EUE BX x 2 3/8 RG PN	Each	20.0000	300.0845	6,001.69
RS700 Rotating Scraper 7" Each 2.0000 2,939.9500 5,879.90 RSDBB450 Rot Scraper Double Blade Block 4 1/2" Each 55.0000 106.3976 5,851.87 DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	FSA238EUEBX238EUEP	Float Sub Assembly 2 3/8" EUE Box X 2 3/8" EUE Pin	Each	31.0000	193.5858	6,001.16
DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	RS700	Rotating Scraper 7"	Each	2.0000	2,939.9500	
DMILL3.840 Drill Mill 3.840 Body Each 16.0000 355.9100 5,694.56 SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	RSDBB450	Rot Scraper Double Blade Block 4 1/2"	Each	55.0000	106.3976	5,851.87
SBA238 Sand Bailer Assembly 2 3/8 Flapper Style Each 2.0000 2,802.5600 5,605.12 FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.0000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00	DMILL3.840	Drill Mill 3.840 Body	Each	16,0000	355.9100	
FS238IFBX238IFP Float Sub 2 3/8" IF Box X 2 3/8" IF Pin Each 17.0000 318.2018 5,409.43 TRIMILL300 Tri Mill 3.00 Each 13.000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00		Sand Bailer Assembly 2 3/8 Flapper Style				
TRIMILL300 Tri Mill 3.00 Each 13.000 406.2523 5,281.28 Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00		* ***				
Dog Collars Dog Collars 3 1/8" & 2 7/8" Each 7.0000 750.0000 5,250.00						,
	-	-				

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 18 of 42

RBA450	Potating Pruch Accombly 4 1/2" with 2 2/9 Pools	Fach	6 0000	902.0492	. 4 040 00
DMILLTAPER618	Rotating Brush Assembly 4 1/2" with 2 3/8 Pack Drill Mill Taper 6 1/8"	Each	6.0000	803.0483	4,818.29
DMILL750	Drill Mill 7 1/2"	Each Each	2.0000	2,351.7200	4,703.44
CS550Blade	Casing Scraper 5 1/2" Blade	Each	22.0000	2,299.0000 204.8927	4,598.00
AIRHAMMER318	Air Hammer 3 1/8"	Each	2.0000		4,507.64
WS534	Washover Shoe 5 3/4"	Each	3.0000	2,200.7900	4,401.58 4,357.23
FS350REGBX350REGP	Float Sub 3 1/2" REG Box X 3 1/2" REG Pin	Each	9.0000	1,452.4100 482.6189	
DMILL3.700	Drill Mill 3.700 Body	Each	12.0000	358.4508	4,343.57 4,301.41
DMILL3.500XL	Drill Mill 3.500 Body XL	Each	8.0000	512.6500	4,101.20
RSB450	Rotating Scraper Blades 4 1/2"	Each	117.0000	34.5468	4,041.97
FS350EUEBX350EUEP	Float Sub 3 1/2" EUE Box X 3 1/2" EUE Pin	Each	6.0000	663.7617	3,982.57
T21300-3-7/8OS	3 7/8" OVERSHOT	Each	2.0000	1,986.1800	
FSA278EUEBX278EUEP	Float Sub Assembly 2 7/8" EUE Box X 2 7/8" EUE Pin	Each	18.0000	218.0350	3,972.36 3,924.63
PPSSA	Plug and Perf Shear Sub Assembly	Each	6.0000		
T13535-3-3/4SCOS	3 3/4" Short Catch Overshot	Each		650.2933	3,901.76
T15860-2-27/32OS	2 27/32" OVERSHOT		3.0000	1,251.8967	3,755.69
		Each	2.0000	1,877.8450	3,755.69
CS450Blade	Casing Scraper 4 1/2" Blade	Each	25.0000	149.9840	3,749.60
DMILL3.750	Drill Mill 3.750 Body	Each	11.0000	340.0782	3,740.86
WPE534	Washpipe Elevator 5 3/4"	Each	1.0000	3,684.0100	3,684.01
T2-1/8KOT	2 1/8" KICK OFF TOOL	Each	1.0000	3,665.0000	3,665.00
DMILL3.600	Drill Mill 3.600 Body	Each	10.0000	345.9160	3,459.16
DMILL3.600XL	Drill Mill 3.600 Body XL	Each	5.0000	662.4660	3,312.33
T10560-5-7/8SCOS	5 7/8" Short Catch Overshot	Each	1.0000	3,274.3000	3,274.30
T4.500FM	4 1/2" Fish Magnet	Each	1.0000	3,268.0000	3,268.00
WPE334	Washpipe Elevator 3 3/4"	Each	1.0000	3,131.1400	3,131.14
WPE412	Washpipe Elevator 4 1/2"	Each	1.0000	3,131.1400	3,131.14
DMILLTAPER3.75	Drill Mill 3.75 - 3.97 Finished Build Up Diameter	Each	5.0000	625.3840	3,126.92
SBA278	Sand Bailer Assembly 2 7/8" Flapper Style	Each	1.0000	3,123.7500	3,123.75
DMILL6.200	Drill Mill 6.200 Body	Each	3.0000	1,011.7800	3,035.34
T2-1/2HS	2 1/2" HYDRAULIC SPEAR	Each	1.0000	3,029.0000	3,029.00
WSTS412	Washover Shoe Top Sub 4 1/2"	Each	3.0000	1,005.0233	3,015.07
VJB218	VJB 2 1/8" Assembly	Each	2.0000	1,474.0400	2,948.08
DMILL3.840XL	Drill Mill 3.840 Body XL	Each	7.0000	420.7271	2,945.09
T8975-5-3/4OS	5 3/4" OVERSHOT	Each	1.0000	2,885.0400	2,885.04
CS550	Casing Scraper 5 1/2"	Each	3.0000	953.8067	2,861.42
VJB278	VJB 2 7/8" Assembly	Each	2.0000	1,429.3200	2,858.64
DMILLTAPER3.50	Drill Mill 3.50 - 3.75 Finished Build Up Diameter	Each	6.0000	472.0150	2,832.09
T2HS	2" HYDRAULIC SPEAR	Each	1.0000	2,756.7300	2,756.73
T9276-3-5/8EXT	3 5/8" EXTENSION	Each	3.0000	890.0467	2,670.14
SJA318	Safety Joint Assembly 3 1/8"	Each	2.0000	1,266.9000	2,533.80
T8976-5-3/4EXT	5 3/4" EXTENSION	Each	2.0000	1,250.4400	2,500.88
CS278IFBX278PH6P	CS 2 7/8 IF Box X 2 7/8 PH6 Pin	Each	6.0000	411.7283	2,470.37
FSA238REGBX238REGP	Float Sub Assembly 2 3/8" REG Box X 2 3/8" REG Pin (Near Bit)	Each	12.0000	202.7300	2,432.76
WP412PJT1METER	WASH PIPE 4 1/2" PUP JOINT 1 METER	Each	8.0000	302.1200	2,416.96
T1344S M A	SPEAR MANDREL ASSEMBLY	Each	1.0000	2,391.1900	2,391.19
FSA238SLH90BX278SLH90P	Float Sub Assembly 2 3/8" SLH90 Box X 2 3/8" SLH90 Pin	Each	2.0000	1,157.6150	2,315.23
T9109-4-11/16OS	4 11/16" OVERSHOT	Each	1.0000	2,300.1000	2,300.10
T9915SMA	SPEAR MANDREL ASSEMBLY	Each	1.0000	2,296.4200	2,296.42
TC10199-2-5/8OS	2 5/8" OVERSHOT	Each	1.0000	2,241.3100	2,241.31
DV350EUEBX350IFP	DIV SUB 3 1/2 EUE BX X 3 1/2 IF PN	Each	4.0000	533.3325	2,133.33
TC6230-4-5/8OS	4 5/8" OVERSHOT	Each	1.0000	2,120.9500	2,120.95
TS238PH6BX238PH6P	Thread Saver 2 3/8 PH6 Box X 2 3/8 PH6 Pin	Each	24.0000	85.3879	2,120.95
T3-1/2KSO	3 1/2" KELO SOCKET OVER	Each	1.0000	1,996.4100	
10 1/21/00	O HZ INCLO OCCINCT OVER	Lacii	1.0000	1,550.4100	1,996.41

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 19 of 42

RSB550	Rotating Scraper Blades 5 1/2"	Each	43.0000	45.7488	1,967.20
FS350REGBX238PACP	Float Sub 3 1/2 EUE Box x 2 3/8 Pac Pin	Each	5.0000	389.8200	1,949.10
T11195SMA	SPEAR MANDREL ASSEMBLY	Each	1.0000	1,855.4600	1,855.46
RTA250	Release Tool Assembly 2 1/2	Each	2.0000	925.3200	1,850.64
WP534PJT1.5METER	WASH PIPE 5 3/4" PUP JOINT 1.5 METER	Each	4.0000	458.1800	1,832.72
FS278VTS	Float Sub 2 7/8" Valve Top Sub	Each	11.0000	161.1100	
T10543-4-11/16SCOS	1 11/16" Short Catch Overshot	Each			1,772.21
DV278EUEBX238IFP	DIV SUB 2 7/8 EUE BX X 2 3/8 IF PN		1.0000	1,758.2500	1,758.25
T3-1/2IB	3 1/2" IMPRESSION BLOCK	Each	5.0000	350.0000	1,750.00
		Each	2.0000	874.3000	1,748.60
T4-1/2IB	4 1/2" IMPRESSION BLOCK	Each	2.0000	874.3000	1,748.60
RSSBB550	Rot Scraper Sgle Blade Block 5 1/2"	Each	51.0000	34.2310	1,745.78
WSTS534	Washover Shoe Top Sub 5 3/4"	Each	2.0000	846.2800	1,692.56
RSDBB500	Rot Scraper Double Block Blade 5"	Each	26.0000	64.9027	1,687.47
FS238EUEBX238REGP	Float Sub 2 3/8" EUE Box X 2 3/8" REG Pin	Each	5.0000	331.5440	1,657.72
INTA169	Intensifier Assembly 1 11/16"	Each	5.0000	329.0500	1,645.25
WP412PJT2METER	WASH PIPE 4 1/2" PUP JOINT 2 METER	Each	4.0000	406.1400	1,624.56
TC4619-4-3/8OS	4 3/8" OVERSHOT	Each	1.0000	1,606.9100	1,606.91
CS7	Casing Scraper 7"	Each	1.0000	1,569.9400	1,569.94
T17615-3-5/8SCOS	3 5/8" Short Catch Overshot	Each	1.0000	1,534.7900	1,534.79
DV238REGBX238REGP	DIV SUB 2 3/8 RG BX X 2 3/8 RG PN	Each	3.0000	501.3600	1,504.08
DMILL3.750XL	Drill Mill 3.750 Body XL	Each	3.0000	486.0633	1,458.19
T9340-1-29/32OS	1 29/32" OVERSHOT	Each	2.0000	724.8650	1,449.73
T17475S M A	SPEAR MANDREL ASSEMBLY	Each	1.0000	1,449.5000	1,449.50
ABH350	Ard Bottom Housing 3 1/2"	Each	1.0000	1,410.0000	1,410.00
T9305-3-1/8OS	3 1/8 Overshot x 2 3/8 Reg	Each	1.0000	1,406.7000	1,406.70
WSTS334	Washover Shoe Top Sub 3 3/4"	Each	3.0000	438,8633	1,316.59
SSA318	Super Sucker Assembly 3 1/8"	Each	1.0000	1,266.9000	1,266.90
T9680SMA	SPEAR MANDREL ASSEMBLY	Each	1.0000	1,247.3500	1,247.35
RSDBB550	Rot Scraper Double Blade Block 5 1/2"	Each	15.0000	82.2527	1,233.79
GSPT150	GS Pulling Tool 1 1/2" Fishneck to suit MHA169	Each	1.0000	1,150.3800	1,150.38
TSP450T	Tension Set Packer 4 1/2" Model 'T'	Each	1.0000	1,100.0000	1,100.00
ABH278	Ard Bottom Housing 2 7/8"	Each	2.0000	540.2500	1,080.50
SBDSA238	Sand Bailer Drain Sub Assembly 2 3/8"	EACH	2.0000	539,1300	1,078.26
SBJSA238	Sand Bailer Jet Sub Assembly 2 3/8"	Each	2.0000	539.1300	1,078.26
GSPT200	GS Pulling Tool 2" Fishneck to suit MHA218	Each	1.0000	1,067.9800	1,067.98
CS450WPBX375WPP	4 1/2 Wash Pipe Box X 3 3/4 Wash Pipe Pin	Each	1.0000	1,059.9600	1,059.96
INTA218	Intensifier Assembly 2 1/8"	Each	3.0000	342.8067	1,028.42
T1227SMA	SPEAR MANDREL ASSEMBLY	Each	1.0000	1,024.5300	1,024.53
FS1.9IJBX1.9IJP	Float Sub 1.9" IJ Box X 1.9" IJ Pin	Each	10.0000	98.7080	987.08
WP534PJT2METER	WASH PIPE 5 3/4" PUP JOINT 2 METER	Each	2.0000	485.0000	970.00
MHATS278	MHA Top Sub 2 7/8"	Each	16.0000	59.7044	955.27
CS550Spring	Casing Scraper Spring 5 1/2"	Each	104.0000	8.9306	928.78
FS278REGBX238IFP	Float Sub 2 7/8" REG Box X 2 3/8" IF Pin	Each	2.0000	460.6850	921.37
WP334PJT1METER	WASH PIPE 3 3/4" PUP JOINT 1 METER	Each	4.0000	225.0000	900.00
RSSBB450	Rot Scraper Sgle Blade Block 4 1/2"	Each	33.0000	27.2148	898.09
T11555-1-29/32OS	1 29/32" OVERSHOT	Each	1.0000	840.1400	840.14
CS7Blade	Casing Scraper 7" Blade	Each	6.0000	139.9667	839.80
T27765-2-1/8OS	2 1/8" OVERSHOT	Each	1.0000	831.1900	831.19
WP334PJT2METER	WASH PIPE 3 3/4" PUP JOINT 2 METER	Each	3.0000	275.0000	825.00
CSXT39BX350IFP	CS XT39 Box X 3 1/2 IF Pin	Each	4.0000	204.6200	818.48
EXTS218	Extension Sub 2 1/8"	Each	1.0000	802.3200	802.32
DV238PACBX238PACP	Diversion Sub 2 3/8 PAC Box X 2 3/8 PAC Pin	Each	4.0000	199.6700	798.68
TA4620-4-3/8EXT	4 3/8" EXTENSION	Each	1.0000	789.8200	789.82

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 20 of 42

T9400-2-5/16OS	2 5/16" OVERSHOT	Each	1.0000	785.3600	785.36
FS238IFBX350IFP	Float Sub 2 3/8" IF Box X 3 1/2" IF Pin	Each	1.0000	766.9600	766.96
BENTSUB378-15MN	Bent Sub 3 7/8"-15 Minute	Each	2.0000	355.9500	711.90
DOGCOLLAR169	Dog Collar 1 11/16"	Each	2.0000	350.0000	700.00
SBFSA238	Sand Bailer Flapper Sub Assembly 2 3/8"	Each	8.0000	86.6700	693.36
WP312PJT1METER	WASH PIPE 3 1/2" PUP JOINT 1 METER	Each	4.0000	171.2400	684.96
WSB334	WASHOVER SHOE BLANK 3 3/4"	Each	1.0000	673.7200	673.72
FS238IFBX238REGP	Float Sub 2 3/8" IF Box X 2 3/8" REG Pin	Each	1.0000	655.4400	655.44
WP312PJT2METER	WASH PIPE 3 1/2" PUP JOINT 2 METER	Each	4.0000	163.7400	654.96
SBDSA278	Sand Bailer Drain Sub Assembly 2 7/8"	Each	1.0000	610.3800	610.38
SBJSA278	Sand Bailer Jet Sub Assembly 2 7/8"	Each	1.0000	610.3800	610.38
T15863-2-27/32EXT	2 27/32" EXTENSION	Each	2.0000	300.0000	600.00
WS278	Washover Shoe 2 7/8"	Each	1.0000	600.0000	600.00
FS350IFBX350IFP	Float Sub 3 1/2" IF Box X 3 1/2" IF Pin	Each	1.0000	508.9600	508.96
FS278REGBX238REGP	Float Sub 2 7/8" REG Box X 2 3/8" REG Pin (Near Bit)	Each	2.0000	253.8500	507.70
SA218	Stator Adapter 2 1/8"	Each	6.0000	71.0533	426.32
WSB534	WASHOVER SHOE BLANK 5 3/4"	Each	1.0000	425.0000	425.00
WS312	Washover Shoe 3 1/2"	Each	3.0000	140.7533	422.26
SBFSA278	Sand Bailer Flapper Sub Assembly 2 7/8"	Each	4.0000	98.5600	394.24
WP334PJT3METER	WASH PIPE 3 3/4" PUP JOINT 3 METER	Each	1.0000	330.0000	330.00
DV238EUEBX238IFP	DIV SUB 2 3/8 EUE BX X 2 3/8 IF PIN	Each	1.0000	316.1600	316.16
DV238REGBX238PACP	Diversion Sub 2 3/8" EUE Box X 2 3/8" REG Pin	Each	1.0000	300.0800	300.08
WSB412	WASHOVER SHOE BLANK 4 1/2"	Each	1.0000	300.0000	300.00
FS238EUEBX238PACP	Float Sub 2 3/8" EUE Box X 2 3/8" PAC Pin	Each	3.0000	95.9600	287.88
BENTSUB378-7MN	Bent Sub 3 7/8"-7 Minute	Each	2.0000	125.3350	250.67
FSD318VTS	Float Sub Dual 3 1/8" Valve Top Sub	Each	3.0000	78.0300	234.09
CS150SABX100MTP	CS 1.5" SA Box X 1" MT Pin	Each	1.0000	161.8900	161.89
CS125MTBX125NPTP	CS 1 1/4" MT Box X 1 1/4" NPT Pin	Each	1.0000	114.5200	114.52

1,143,036.85

Appendix 4

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 22 of 42

Tartan Controls Inc. Inventory Summary As at 09/28/2016

Item No.	Description	Unit	Quantity	Cost	Value
RT-PV4754511	Rotor PV 4 3/4" 4/5 1.1	Each	41.0000	4,089.2985	167,661.24
ST-PV4754511	Stator PV 4 3/4" 4/5-1.1	Each	53.0000	3,031.5130	160,670.19
RT-PV4757829GB	Rotor PV 4 3/4" 7/8 - 2.9 Gun Bore	Each	4.0000	19,934.6450	79,738.58
MHA278	Motor Head Assembly 2 7/8"	Each	84.0000	898.6785	75,488.99
ST-B2785635	Stator Bico 2 7/8" 5/6-3.5	Each	11.0000	4,121.8591	45,340.45
IPG475PV4511	Independent Pulse Generator Assembly 4 3/4"	Each	3.0000	13,845.5867	41,536.76
AKOA650	Adjustable Kick Off Assembly 6 1/2"	Each	16.0000	2,090.1506	33,442.41
ST-PV4757829	Stator PV 4 3/4" 7/8-2.9	Each	4.0000	7,460.3525	29,841.41
PGA278	Pulse Generator Assembly 2 7/8"	Each	36.0000	800.6897	28,824.83
PGFN475-3	Pulse Generator Flow Nozzle 4 3/4" Three Hole Design	Each	41.0000	688.3646	28,222.95
MHA218	Motor Head Assembly 218	Each	28.0000	966.1468	27,052.11
MHA169	Motor Head Assembly 169	Each	28.0000	955.2554	26,747.15
RSHead Rubber	RS Head Rubber	Each	26.0000	849.0304	22,074.79
DGA278200	Dimple Grapple Assembly 2 7/8" 2.00	Each	64.0000	325.6709	20,842.94
AKOA475	Adjustable Kick Off Assembly 4 3/4"	Each	11.0000	1,702.1609	18,723.77
DS650	Dump Sub 6 1/2"	Each	11.0000	1,568.7482	17,256.23
BM218	Bearing Mandrel 2 1/8"	Each	21.0000	811.4948	17,041.39
ST-PV4757838	Stator PV 4 3/4" 7/8-3.8	Each	3.0000	5,656.3767	16,969.13
RSHEAD-2/3K	RS Head 7 1/16" 2/3K	Each	2.0000	8,250.0000	16,500.00
RT-PV4757838GB	Rotor PV 4 3/4" 7/8 - 3.8 Gun Bore	Each	1.0000	15,041.2900	15,041.29
PGFN475-2	Pulse Generator Flow Nozzle 4 3/4" Two Hole Design	Each	19.0000	790.6926	15,023.16
IDC238	Internal Dimple Connector 2 3/8"	Each	71.0000	208.8021	14,824.95
IDC200	Internal Dimple Connector 2"	Each	85.0000	174.3312	14,818.15
KB475	Kalsi Bearing 4 3/4"	Each	84.0000	166.3802	13,975.94
RT-RO2785633	Rotor Roper 2 7/8" 5/6-3.3	Each	2.0000	6,728.4750	13,456.95
RCS350	Rig Circulating Sub 3 1/2"	Each	46.0000	277.1635	12,749.52
DS475	Dump Sub Assembly 4 3/4"	Each	11.0000	1,142.7955	12,570.75
UDS278	Universal Drive Shaft 2 7/8"	Each	93.0000	131.2649	12,207.64
PGFCS475	Pulse Generator Flow Collar 4 3/4"	Each	19.0000	633.6000	12,038.40
RB54140	Round Bar 5.00" 4140	Per Inch	1,691.0050	6.9860	11,813.29
BM475IPG	Bearing Mandrel Independent Pulse Generator 4 3/4"	Each	47.0000	247.9828	11,655.19
PGFN475TC	Pulse Generator Flow Nozzle 4 3/4"	Each	16.0000	725.0000	11,600.00
RB2BC	Round Bar 2.00" BERYLLIUM	Per Inch	445.0000	24.2158	10,776.05
RS500	Rotating Scraper 5"	Each	4.0000	2,633.8575	10,535.43
RCS278	Rig Circulating Sub 2 7/8"	Each	54.0000	193.5698	10,452.77
IMSB278HP	Imech Bearing 2 7/8" High Pressure Cylindrical Rollar Thrust Bearing	Each	58.0000	168.0000	9,744.00
INTA278	Intensifier Assembly 2 7/8"	Each	37.0000	261.8319	9,687.78
MWDIM	MWD-Intermodule Box X Box	Each	38.0000	246.6555	9,372.91
T17-300-3-1/2	3 1/2" SPIDER SLIP ASSEMBLY	Each	2.0000	4,649.7400	9,299.48
UL475	Universal Lower 4 3/4"	Each	47.0000	195.1885	9,173.86
DGA278150	Dimple Grapple Assembly 278 for 1 1/2"	Each	26.0000	346.9838	9,021.58
SK475IPG	Seal Kit 4 3/4" Independant Pulse Generator	Each	85.0000	105.7947	8,992.55
PGFCS475-3	Pulse Generator Flow Collar Sleeve 4 3/4" Three Hole Design	Each	12.0000	742.9600	8,915.52
ST-N2785647	ST-N2785647 Stator National 2 7/8" 5/6-4.7	Each	3.0000	2,907.8267	8,723.48
RKS650	Rotor Keeper Sub 6 1/2"	Each	7.0000	1,220.2829	8,541.98
RS375	Rotating Scraper 3 3/4"	Each	5.0000	1,708.0660	8,540.33
MHAURS278	MHA Upper Release Sub 2 7/8"	Each	52.0000	162.9135	8,471.50
JB318	Junk Basket 3 1/8"	Each	9.0000	937.5478	8,437.93
CTAR150SLIP	CT-Anti Rotational Slip For 1 1/2" Coil	Each	72.0000	116.2401	8,369.29
BM169	Bearing Mandrel 1 11/16"	Each	16.0000	516.9925	8,271.88
DGA318125	Dimple Grapple Assembly 3 1/8" 1.25	Each	19.0000	430.9963	8,188.93
ST-RM4754535	Stator R&M 4 3/4" 4/5-3.5	Each	2.0000	4,026.4000	8,052.80
MHAIS278	MHA Intermediate Sleeve 2 7/8"	Each	43.0000	179.6070	7,723.10
DGA278175	Dimple Grapple Assembly 278 for 1 3/4"	Each	24.0000	315.0388	7,560.93
PGA218	Pulse Generator Assembly 2 1/8"	Each	9.0000	818.6800	7,368.12

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 23 of 42

UDS475	Universal Drive Shaft 4 3/4"	Each	41.0000	173.3273	7,106.42
MWDIWH	MWD - Interconnect Wire Housing	Each	10.0000	710.0990	7,100.99
RKS278	Rotor Keeper Sub 2 7/8"	Each	42.0000	167.7369	7,044.95
P475	Piston 4 3/4"	Each	38.0000	184.7976	7,022.31
KDR475	Kalsi Dynamic Race 4 3/4"	Each	72.0000	95.8608	6,901.98
DGA318175	Dimple Grapple Assembly 3 1/8" 1.75	Each	17.0000	405.5918	6,895.06
JC4	4" OD Junk Catcher (Bowen 14593W)	Each	8.0000	856.4400	6,851.52
CS350REGBX278REGP	CS 3 1/2" REG Box X 2 7/8" REG Pin	Each	18.0000	380.4200	6,847.56
JB278	Junk Basket 2 7/8"	Each	9.0000	759.5311	6,835.78
BMILL3.840	Butterfly Mill 3.840 Body	Each	14.0000	487.3150	6,822.41
PGFC475	Pulse Generator Flow Collar 4 3/4"	Each	49.0000	137.1641	6,721.04
KS-641-19-11	Kalsi Seal 641-19-11	Each	54.0000	124.3911	6,717.12
SR278HP	Split Ring 2 7/8" High Performance	Each	19.0000	349.7079	6,644.45
KDR650	Kalsi Dynamic Race 6 1/2"	Each	57.0000	116.5219	6,641.75
CS278EUEBX238IFP	CS 2 7/8" EUE Box X 2 3/8" IF Pin	Each	26.0000	254.1727	6,608.49
P278	Piston 2 7/8"	Each	116.0000	56.9083	6,601.36
VJBFC318	VJB Finger Cage 3 1/8"	Each	8.0000	819.3700	6,554.96
ST-RM4757822	Stator R&M 4 3/4" 7/8 - 2.2	Each	2.0000	3,179.0000	6,358.00
ST-PV318784	Stator PV 3 1/8" 7/8-4	Each	3.0000	2,116.2333	6,348.70
CS238REGBX238EUEB	CS 2 3/8" REG Box X 2 3/8" EUE Box	Each	15.0000	420.8800	6,313.20
CTAR125SLIP	CT-Anti Rotational Slip For 125"	Each	70.0000	88.0359	6,162.51
SH278	Straight Housing 2 7/8" Pulse Generator Flow Collar Sleeve 4 3/4" Two Hole Design	Each Each	24.0000 9.0000	254.6879 672.6544	6,112.51 6,053.89
PGFCS475-2 CS238EUEBX238IFP	CS 2 3/8" EUE Box X 2 3/8" IF Pin	Each	33.0000	182.2500	6,033.89
VJBFLC278	VJB Flutter Cage 2 7/8"	Each	18.0000	333.1500	5,996.70
IDC150	Internal Dimple Connector 1 1/2"	Each	37.0000	161.9508	5,992.18
BM375	Bearing Mandrel 3 3/4"	Each	5.0000	1,152.4840	5,762.42
CS238REGBX238PACP	CS 2 3/8" Reg Box X 2 3/8" Pac Pin	Each	40.0000	142.3238	5,692.95
BRUSH1.015	1.015 Brush to suit rotating brush 5 1/2" and 4 1/2"	Each	991.0000	5.7325	5,680.90
ST-B3754522	Stator Bico 3 3/4" 4/5-2.2	Each	1.0000	5,600.0000	5,600.00
SH475IPG	Straight Housing 4 3/4" Independent Pulse Generator	Each	14.0000	396.3957	5,549.54
IDC258	Internal Dimple Connector 2 5/8" .156 Wall Coil Tubing	Each	23.0000	240.5335	5,532.27
SR475	Split Ring 4 3/4"	Each	53.0000	103.8057	5,501.70
KB650	Kalsi Bearing 6 1/2"	Each	17.0000	323.5659	5,500.62
CS150MTBX238PACP	CS 1 1/2" MT Box X 2 3/8 PAC Pin	Each	29.0000	186.6286	5,412.23
UL475IPG	Universal Lower 4 3/4" IPG	Each	51.0000	104.4098	5,324.90
FS650	Float Sub 6 1/2"	Each	17.0000	313.0553	5,321.94
PH278HP	Piston Housing 2 7/8" High Performance	Each	10.0000	530.0180	5,300.18
T18-450-4-1/2	4 1/2" SPIDER SLIP ASSEMBLY	Each	1.0000	5,241.0600	5,241.06
T18-550-5-1/2	5 1/2" SPIDER SLIP ASSEMBLY	Each	1.0000	5,241.0600	5,241.06
UU278	Universal Upper 2 7/8"	Each	67.0000	77.4781	5,191.03
BMILL3.700	Butterfly Mill 3.700 Body	Each	10.0000	508.9690	5,089.69
SSLB238	Seperation Sub Lower Body 2 3/8"	Each	6.0000	843.1750	5,059.05
DC169	Dimple Connector 1 11/16"	Each	11.0000	456.7082	5,023.79
RB3ASTR	Round Bar 3" ASTRALLOY	Per Inch	480.0000	10.3664	4,975.85
BH278HP	Bearing Housing 2 7/8" High Performace	Each	19.0000	259.2463	4,925.68
FS475	Float Sub 4 3/4"	Each	12.0000	402.3633	4,828.36
PE450	Packer Element 4 1/2"	Each	62.0000	77.7677	4,821.60
BH475IPG	Bearing Housing Independent Pulse Generator 4 3/4"	Each	14.0000	339.9000	4,758.60
DGA169125	Dimple Grapple Assembly 169 for 1 1/4"	Each	12.0000	395.2075	4,742.49
DGA350258	Dimple Grapple Assembly 3 1/2" 2 5/8"	Each	8.0000	583.1788	4,665.43
CS238EUEBX238REGP				224 2076	4 007 05
COZOGLOLBAZOGIALOI	CS 2 3/8 EUE Box x 2 3/8 REG Pin	Each	20.0000	231.8975	4,637.95
MWDI	CS 2 3/8 EUE Box x 2 3/8 REG Pin MWD - Intermodule	Each Each	20.0000 24.0000	191.0858	4,586.06
MWDI	MWD - Intermodule	Each	24.0000	191.0858	4,586.06
MWDI DC278	MWD - Intermodule Dimple Connector 2 7/8"	Each Each	24.0000 14.0000	191.0858 326.0243	4,586.06 4,564.34
MWDI DC278 PH475	MWD - Intermodule Dimple Connector 2 7/8" Piston Housing 4 3/4"	Each Each Each	24.0000 14.0000 4.0000	191.0858 326.0243 1,129.9250	4,586.06 4,564.34 4,519.70
MWDI DC278 PH475 MHAC169	MWD - Intermodule Dimple Connector 2 7/8" Piston Housing 4 3/4" Motor Head Assembly Collet 1 11/16"	Each Each Each Each	24.0000 14.0000 4.0000 131.0000	191.0858 326.0243 1,129.9250 34.4195	4,586.06 4,564.34 4,519.70 4,508.95
MWDI DC278 PH475 MHAC169 MHAFS278	MWD - Intermodule Dimple Connector 2 7/8" Piston Housing 4 3/4" Motor Head Assembly Collet 1 11/16" MHA Float Sub 2 7/8"	Each Each Each Each Each	24.0000 14.0000 4.0000 131.0000 25.0000	191.0858 326.0243 1,129.9250 34.4195 177.8632	4,586.06 4,564.34 4,519.70 4,508.95 4,446.58

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 24 of 42

KS-344-140-11	Kalsi Seal 344-140-11	Each	54.0000	80.3150	4,337.01
ST-PVOSS318782	Stator PV 3 1/8" 7/8-2 OS STUB	Each	4.0000	1,083.4300	4,333.72
VJBVS318	VJB Venturi Section 3 1/8"	Each	8.0000	537.0488	4,296.39
KS-462-277-11	Kalsi Seal 462-277-11	Each	47.0000	90.7626	4,265.84
KS-344-91-11	Kalsi Seal 344-91-11	Each	41.0000	102.4915	4,202.15
UL218	Universal Lower 2 1/8"	Each	53.0000	77.6589	4,115.92
T318-MBS	3 1/8" MECHANICAL BUMPER SUB	Each	1.0000	4,088.0000	4,088.00
UU475	Universal Upper 4 3/4"	Each	43.0000	94.6628	4,070.50
UL1475	Universal Lower Insert 4 3/4"	Each	64.0000	63.3205	4,052.51
CS350EUEBX350IFP	CS 3 1/2" EUE Box X 3 1/2" IF Pin	Each	11.0000	366.2800	4,029.08
UU475IPG	Universal Upper 4 3/4" IPG	Each	51.0000	78.9894	4,028.46
CS238PACPX238EUEP	CS 2 3/8" PAC Pin X 2 3/8" EUE Pin	Each	38.0000	104.7900	3,982.02
DGA278125	Dimple Grapple Assembly 278 for 1 1/4"	Each	10.0000	393.9010	3,939.01
RB8754145	Round Bar 8.75" 4145	Per Inch	139.0000	28.3311	3,938.02
RB3504330V	Round Bar 3.50" 4330V	Per Inch	697.0000	5.6347	3,927.37
URN278	Unversal Retainer Nut 2 7/8"	Each	157.0000	24.6275	3,866.52
CS278REGBX238REGP	CS 2 7/8" REG Box X 2 3/8" REG Pin	Each	17.0000	226.8500	3,856.45
CS350EUEBX238IFP	CS 3 1/2" EUE Box X 2 3/8" IF Pin	Each	6.0000	633.9900	3,803.94
CTAR175SLIP	CT-Anti Rotational Slip For 1 3/4"	Each	46.0000	82.2711	3,784.47
CS238PACBX238EUEP	CS 2 3/8" PAC Box X 2 3/8" EUE Pin	Each	23.0000	164.4187	3,781.63
BM350	Bearing Mandrel 3 1/2"	Each	5.0000	752.5620	3,762.81
DGA318150	Dimple Grapple Assembly 3 1/8" 1.50	Each	15.0000	250.2500	3,753.75
DGA318200	Dimple Grapple Assembly 3 1/8" 2.00	Each	9.0000	416.0256	3,744.23
UDS218	Universal Drive Shaft 2 1/8"	Each	61.0000	61.3370	3,741.56
DSB475	Dump Body 4 3/4"	Each	6.0000	611.2850	3,667.71
TGS1-1/2MT	Hydraulic GS Pulling Tool 1 1/2"	Each	1.0000	3,632.0000	3,632.00
AM350	Ard Mandrel 3 1/2"	Each	2.0000	1,814.0400	3,628.08
CS100MTBX150MTP	CS 1 MT Box X 1 1/2 MT Pin	Each	17.0000	212.9800	3,620.66
ST-RM3754535	Stator R&M 3 3/4" 4/5-3.5	Each	1.0000	3,607.6700	3,607.67
RKB650	Rotor Keeper Bolt 6 1/2"	Each	26.0000	138.5942	3,603.45
SH475	Straight Housing 4 3/4"	Each	6.0000	598.0900	3,588.54
UL650	Universal Lower 6 1/2"	Each	4.0000	884.5250	3,538.10
VJB3-1/8EXT	VJB 3 1/8 Extension	Each	3.0000	1,176.0000	3,528.00
AKOBH650	AKO Bent Housing 6 1/2"	Each	4.0000	881.1175	3,524.47
TSP450	Tension Set Packer 4 1/2"	Each	3.0000	1,131.6667	3,395.00
RB1.875BC	Round Bar 1.875' Beryllium Copper	Per Inch	328.0000	10.2256	3,353.99
PGB278	Pulse Generator Bolt 2 7/8"	Each	34.0000	97.7762	3,324.39
UDS475IPG	Universal Drive Shaft 4 3/4" IPG	Each	51.0000	64.6943	3,299.41
RCS475	Rig Circulating Sub 4 3/4"	Each	6.0000	536.0000	3,216.00
FBMET-4.500	Frac Ball Metal Dissolvable 4.500-4.503	Each	1.0000	3,150.0000	3,150.00
UU375	Universal Upper 3 3/4"	Each	17.0000	185.1094	3,146.86
RB4504330V	Round Bar 4.50" 4330V	Per Inch	342.0000	9.1608	3,132.99
IMSB278	Imech Bearing 2 7/8" Cylindrical Rollar Thrust Bearing	Each	21.0000	148.5314	3,119.16
ST-PV318783	Stator PV 3 1/8" 7/8-3	Each	1.0000	3,119.1400	3,119.14
RB3504140 CS238PACBX238REGP	Round Bar 3.50" 4140	Per Inch	882.9950	3.5268 135.0800	3,114.19
CRC150	CS 2 3/8" PAC Box X 2 3/8" REG Pin Cold Rolled Connector 1 1/2"	Each Each	23.0000 25.0000		3,106.84 3,102.50
MWDDB	MWD - Directional Barrel	Each	4.0000	124.1000 771.7175	3,086.87
SDC278	Sleeved Dimple Connector 2 7/8"	Each	1.0000	3,085.0000	
CS278REGBX278EUEB	CS 27/8" REG Box X 27/8" EUE Box	Each	10.0000	306.4000	3,085.00 3,064.00
INTT278	Intensifier Throat 2 7/8"	Each	23.0000	132.7257	3,052.69
CS238IFBX238PACP	CS 2 3/8" IF Box X 2 3/8 PAC Pin			274.1264	
UU218	Universal Upper 2 1/8"	Each Each	11.0000 56.0000	53.7555	3,015.39 3,010.31
CS100MTBX.625SRP	CS 1 MT Box X 5/8 Sucker Rod Pin	Each	14.0000		3,008.84
URN475	Universal Retainer Nut 4 3/4"	Each	83.0000	214.9171 35.9920	2,987.34
AKOA375	Adjustable Kick Off Assembly	Each	2.0000	1,488.8650	2,967.34
CS238REGBX238REGB	CS 2 3/8" REG Box X 2 3/8" REG Box	Each	21.0000	141.5800	2,977.73
DSP650	Dump Sub Piston 6 1/2"	Each	10.0000	294.5000	2,945.00
MHARP278	MHA Release Piston 2 7/8"	Each	37.0000	79.5257	2,945.00
CT278DGS2	CT 2" Dimple Grapple Slip Upper for 2 7/8"	Each	60.0000	48.5043	2,942.45
0.2100002	5. 2 Dimple Stapple Stip Opper tot 2 1/0	Edil	50.0000	+0.5043	2,310.20

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 25 of 42

RB1.625BC	Round Bar 1.625: Beryllium copper	Each	115.0000	25.2592	2,904.81
JN278	Jetting Nozzle 2 7/8"	Each	15.0000	193.1920	2,897.88
PGFN278	Pulse Generator Flow Nozzle 2 7/8"	Each	67.0000	43.2312	2,896.49
CS238IFBX238REGP	CS 2 3/8 IF Box X 2 3/8 REG Pin	Each	8.0000	359.3263	2,874.61
BRGARD278	Bearing 2 7/8" Ard 8116TN	Each	18.0000	159.3700	2,868.66
CS238REGPX238PACP	CS 2 3/8" REG Pin X 2 3/8" PAC Pin	Each	16.0000	178.6350	2,858.16
CS238IFBX350IFP	CS 2 3/8" IF Box X 3 1/2" IF Pin	Each	8.0000	354.0988	2,832.79
CS238EUEBX238PACP	CS 2 3/8" EUE Box x 2 3/8 PAC Pin	Each	19.0000	148.9647	2,830.33
RB4EN30B	Round Bar 4.00" EN30B	Per Inch	84.0050	33.6691	2,828.37
RB3754140	Round Bar 3.75" 4140	Per Inch	694.0000	4.0726	2,826.36
RB6754145	Round Bar 6.75" 4145	Per Inch	180.0000	15.4979	2,789.63
BM475	Bearing Mandrel 4 3/4"	Each	2.0000	1,390.5250	2,781.05
T3-1/2KSLS	3 1/2" KELO SOCKET LATCH SLIP	Each	10.0000	278.0260	2,780.26
VJBFLC318	VJB Flutter Cage 3 1/8"	Each	12.0000	231.6825	2,780.19
UU278ROGB	Universal Upper 2 7/8" Roper Gun Bore	Each	27.0000	101.9270	2,752.03
UDS169	Universal Drive Shaft 1 11/16"	Each	28.0000	97.6386	2,733.88
T9410SMA	SPEAR MANDREL ASSEMBLY	Each	1.0000	2,720.2500	2,720.25
RB34330V	Round Bar 3.00" 4330V	Per Inch	604.0000	4.4641	2,696.34
BM650	Bearing Mandrel 6 1/2"	Each	1.0000	2,673.6300	2,673.63
TA1842-3-7/80STS	3 7/8" TOP SUB	Each	4.0000	664.7650	2,659.06
SSUB238	Seperation Sub Upper Body 2 3/8"	Each	9.0000	295.2367	2,657.13
CS238REGBX238EUEP	CS 2 3/8" Reg Box X 2 3/8" EUE Pin	Each	12.0000	221.3583	2,656.30
BH218	Bearing Housing 2 1/8"	Each	29.0000	91.0079	2,639.23
RB44330V	Round Bar 4.00" 4330V	Per Inch	354.9950	7.3616	2,613.32
BRUSH0750	.75" Brush to suit rotating brush 4 1/2"	Each	316.0000	8.2559	2,608.88
BH169	Bearing Housing 1 11/16"	Each	28.0000	93.0050	2,604.14
IDC278	Internal Dimple Connector 2 7/8"	Each	8.0000	324.7613	2,598.09
MWDP	MWD - Plenum	Each	5.0000	516.7100	2,583.55
ST-RM218565	Stator R&M 2 1/8" 5/6-5	Each	1.0000	2,524.8200	2,524.82
MWDH	MWD - Spear Helix	Each	7.0000	358.5071	2,509.55
DGA350238	Dimple Grapple Assembly 3 1/2" 2 3/8"	Each	3.0000	832.3100	2,496.93
BULLDOG OVERSOCKET 4 11/16	Bulldog Oversocket 4 11/16"	Each	1.0000	2,490.9200	2,490.92
JN169	Jetting Nozzle 1 11/16" - 1MT Box	Each	17.0000	146.0912	2,483.55
UL169	Universal Lower 1 11/16"	Each	27.0000	91.7141	2,476.28
SH169	Straight Housing 1 11/16"	Each	22.0000	111.9823	2,463.61
INTB278	Intensifier Body 2 7/8"	Each	11.0000	223.3182	2,456.50
MWDGI	MWD Gamma Intermodule	Each	7.0000	350.0700	2,450.49
CS350IFBXXT39P	CS 3 1/2 IF Box X XT39 Pin	Each	4.0000	611.8950	2,447.58
CSBWRBX150MTP	CS BW Rod Box X 1 1/2 MT Pin	Each	13.0000	186.4377	2,423.69
AKOSH650	AKO Straight Housing 6 1/2"	Each	4.0000	603.8725	2,415.49
MHACS278	MHA Circulation Sub 2 7/8"	Each	14.0000	172.1950	2,410.73
KSR650	Kalsi Static Race 6 1/2"	Each	21.0000	114.6286	2,407.20
PGB278GB	Pulse Generator Bold Gun Bore 2 7/8"	Each	40.0000	59.5580	2,382.32
MWDTR	MWD - Threaded Ring	Each	22.0000	108.2123	2,380.67
CT278175TSC	CT Top Slip Cap 1 3/4" For 2 7/8"	Each	21.0000	113.2452	2,378.15
DSB650	Dump Sub Body 6 1/2"	Each	3.0000	788.8300	2,366.49
MHAIS169	Motor Head Assembly Intermediate Sleeve 1 11/16"	Each	22.0000	105.6136	2,323.50
JN218	Jetting Nozzle 2 1/8"	Each	11.0000	210.7445	2,323.30
DB475IPG	Drive Boot to suit 4 3/4"	Each	105.0000	22.0000	2,310.19
PGH475	Pulse Generator Housing 4 3/4"	Each	6.0000	381.5600	
SSBC318	Super Sucker Bar Catch 3 1/8"	Each	6.0000		2,289.36
RB725X4504140	•			379.7083	2,278.25
	Roundbar 7 1/4" x 4 1/2" 4140 P110 3 5/8" BOWL	Inches	99.0000	22.7273	2,250.00
T9271-3-5/8OSB		Each	2.0000	1,124.0800	2,248.16
PGA318B7825	Pulse Generator Assembly Bico 7/8-2.5 2 7/8"	Each	1.0000	2,233.9500	2,233.95
CS238PACBX238PACB	CS 2 3/8 Pac Box X 2 3/8 Pac Box	Each	11.0000	202.9745	2,232.72
CSB550	Casing Scraper Block	Each	18.0000	123.3422	2,220.16
KS-507-137-11	Kalsi Seal 507-137-11	Each	27.0000	81.7385	2,206.94
T2-1/2HSS	2 1/2" HYDRAULIC SPEAR SLIPS	Each	4.0000	551.3500	2,205.40
T2HSS	2" HYDRAULIC SPEAR SLIPS	Each	4.0000	551.3500	2,205.40
CS350IFBX400IFP	CS 3 1/2" IF Box X 4" IF Pin	Each	3.0000	734.7300	2,204.19

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 26 of 42

KSR475	Kalsi Static Race 4 3/4"	Each	93.0000	23.5744	2,192.42
MHAUR\$169	Motor Head Assembly Upper Release Sub 1 11/16"	Each	20.0000	109.3845	2,187.69
VJB3ME318	VJB 3 meter extension 3 1/8"	Each	2.0000	1,091.5450	2,183.09
BH650	Bearing Housing 6 1/2"	Each	4.0000	542.9225	2,171.69
DC150	Dimple Connector 1 1/2"	Each	13.0000	166.9677	2,170.58
RB150BC	Round Bar 1.50" Beryllium Copper	Per Inch	148.0000	14.5000	2,146.00
BSEAL278HP	Barrier Seal 2 7/8" High Performance	Each	51.0000	41.9876	2,141.37
SSTS318	Super Sucker Top Sub 3 1/8"	Each	6.0000	355.5067	2,133.04
URN650	Universal Retainer Nut 6 1/2"	Each	39.0000	54.6872	2,132.80
KS-462-85-11	Kalsi Seal 462-85-11	Each	26.0000	82.0085	2,132.22
SSP238	Sep Sub Piston 2 3/8"	Each	35.0000	60.7823	2,127.38
CT238DGSU	Slip Upper 2 3/8" For 3 1/2"	Each	50.0000	42.4100	2,120.50
BM278HP	Bearing Mandrel 2 7/8" High Performance	Each	2.0000	1,057.7700	2,115.54
CS350IFBX400FHP	CS 3 1/2 IF Box x 4 Full Hole Pin	Each	5.0000	421.2400	2,106.20
CS450REGBX350REGP	CS 4 1/2" REG Box X 3 1/2" REG Pin	Each	3.0000	695.8000	2,087.40
T10544-4-11/16EXT RBB	4 11/16" EXTENSION	Each Each	2.0000 31.0000	1,031.0650 66.2565	2,062.13 2,053.95
	Rotating Brush Block	Each	6.0000	342.2100	2,053.95
CS238EUEBX350IFP MHAS218	CS 2 3/8 EUE Box X 3 1/2" IF Pin Motor Head Assembly Sleeve 2 1/8"	Each	36.0000	56.9192	2,049.09
CS238REGBX278PACP	CS 2 3/8" Reg Box x 2 7/8" Pac Pin	Each	6.0000	340.4583	2,049.09
UU2781-1/8-8SA	Universall Upper 2 7/8" 1-1/8-8SA	Each	19.0000	107.3547	2,039.74
RB6254140	Round Bar 6.25" 4140	Per Inch	168.0000	12.1326	2,038.28
PR238	Packoff Rubber 2 3/8"	Each	48.0000	42.4617	2,038.16
CS450XHBX350REGP	CS 4 1/2" XH Box X 3 1/2" REG Pin	Each	2.0000	1,017.3600	2,034.72
RB3254140	Round Bar 3.25" 4140	Per Inch	702.9950	2.8816	2,025.75
INTT218	Intensifier Throat 2 1/8"	Each	21.0000	94.9057	1,993.02
T21301-3-7/8EXT	3 7/8" EXTENSION	Each	4.0000	497.7900	1,991.16
BM318HP	Bearing Mandrel 3 1/8" High Performance	Each	1.0000	1,981.8300	1,981.83
T15863-2-27/32OSTS	2 27/32" TOP SUB	Each	2.0000	972.3000	1,944.60
MWDSTEM	MWD - Main Shaft Stem	Each	13.0000	148.7092	1,933.22
PR278	Packoff Rubber 2 7/8"	Each	45.0000	42.6153	1,917.69
CS125MTBX100MTP	CS 1 1/4 MT Box X 1 MT Pin	Each	10.0000	191.7010	1,917.01
VJBSH318	VJB Screen Housing 3 1/8"	Each	2.0000	946.6200	1,893.24
DSP475	Dump Sub Piston 4 3/4"	Each	17.0000	111.0347	1,887.59
UU169	Universal Upper 1 11/16"	Each	25.0000	75.3828	1,884.57
CS238EUEBX238PACB	CS 2 3/8" EUE Box X 2 3/8" PAC Box	Each	11.0000	171.3227	1,884.55
KS-462-83-11	Kalsi Seal 462-83-11	Each	19.0000	98.7837	1,876.89
JB350	Junk Basket 3 1/2"	Each	2.0000	937.5450	1,875.09
CT278175BSB	CT Bottom Slip Body 1 3/4" For 2 7/8"	Each	17.0000	109.0624	1,854.06
CS350IFPX350REGP	CS 3 1/2" IF Pin X 3 1/2" REG Pin	Each	4.0000	462.8300	1,851.32
MHASR278	MHA Shear Ring 2 7/8"	Each	48.0000	38.4723	1,846.67
INTT169	Intensifier Throat 1 11/16"	Each	23.0000	78.5939	1,807.66
PGB218GB	Pulse Generator Bolt 2 1/8"Gun Bore	Each	17.0000	106.0941	1,803.60
DV238EUEBX238PACP	Div Sub 2 3/8 EUE Box x 2 3/8 Pac Pin	Each	6.0000	300.0800	1,800.48
KS-507-15-11	Kalsi Seal 507-15-11	Each	18.0000	98.8861	1,779.95
HDNTS278	Hyd Disc No Turn Sleeve 2 7/8"	Each	29.0000	61.1241	1,772.60
KBR169 PH650	Kalsi Backup Ring 1 11/16" Piston Housing 6 1/2"	Each	117.0000 1.0000	15.0560	1,761.55
MWDKH90	MWD Kintec Housing	Each Each	21.0000	1,749.1600 82.2767	1,749.16 1,727.81
CT278125BSB	CT Bottom Slip Body 1 1/4" For 2 7/8"	Each	4.0000	427.0075	1,708.03
P650	Piston 6 1/2"	Each	6.0000	284.2583	1,705.55
UBR475	Universal Ball Ret 4 3/4"	Each	112.0000	15.1746	1,699.56
PGH278	Pulse Generator Housing 2 7/8"	Each	10.0000	169.2250	1,692.25
MHAP278	MHA Piston 2 7/8"	Each	15.0000	111.7693	1,676.54
AKOAR650	AKO Adjustable Ring 6 1/2"	Each	5.0000	334.5140	1,672.57
PGFC278	Pulse Generator Flow Collar 2 7/8"	Each	34.0000	49.1882	1,672.40
DC238	Dimple Connector 2 3/8"	Each	6.0000	276.2633	1,657.58
TB1837-2-1/2BG	2 1/2" BASKET GRAPPLE	Each	6.0000	274.8300	1,648.98
MHAC218	Motor Head Assembly Collet 2 1/8"	Each	31.0000	53.1690	1,648.24
FBH650225	2.25 Fixed Bent Housing for 6 1/2"	Each	2.0000	813.2700	1,626.54

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 27 of 42

ST-ROOS1695644	Stator Roper OS 1 11/16" 5/6-4.4	Each	1.0000	1,622.4600	1,622.46
CSW1502TXW1502T	CS WECO 1502 Thread x WECO 1502 Thread	Each	6.0000	270.3050	1,621.83
RB2254140	Round Bar 2.25" 4140	Per Inch	1,130.9950	1.4335	1,621.23
T17477-3.861NCSG	3.861 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,599.0000	1,599.00
T17477-3.923NCSG	3.923 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,599.0000	1,599.00
T17477-3.986NCSG	3.986 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,599.0000	1,599.00
CRC200	Cold Rolled Connector 2"	Each	12.0000	133.1400	1,597.68
T13536-3-3/4EXT	3 3/4" EXTENSION	Each	2.0000	795.8900	1,591.78
CS150MTBX100MTP	CS 1 1/2" MT Box X 1" MT Pin	Each	11.0000	144.1655	1,585.82
T9403-2-5/16EXT	2 5/16" Overshot Extention	Each	2.0000	786.0000	1,572.00
RSS450-550	Rotating ScraperSpring 4 1/2-5 1/2"	Each	317.0000	4.9577	1,571.58
T10547BGC	BASKET GRAPPLE CONTROL	Each	4.0000	392.2300	1,568.92
CRC175	Cold Rolled Connector 1 3/4"	Each	11.0000	139.7891	1,537.68
MHACSP169	Motor Head Assembly Circ Sub Piston 1 11/16"	Each	27.0000	56.3463	1,521.35
MWDKH45	MWD Kinetic Housing	Each	14.0000	107.3579	1,503.01
TSP700	Tension Set Packer 7"	Each	1.0000	1,500.0000	1,500.00
MWDGB	MWDG Barrel for Gamma module	Each	2.0000	747.7150	1,495.43
CCL450	Casing Collar Locator 4 1/2"	Each	1.0000	1,495.0000	1,495.00
TB1837-2-7/8SG	2 7/8" SPIRAL GRAPPLE	Each	7.0000	213.1386	1,491.97
T9682-4.695NCSG	4.695 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,488.5000	1,488.50
T9682-4.805NCSG	4.805 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,488.5000	1,488.50
T9682-4.961NCSG	4.961 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,488.5000	1,488.50
T9682-5.008NCSG	5.008 NOMINAL CATCH GRAPPLE	Each	1.0000	1,488.5000	1,488.50
T3.250FMRE	3.250" Fish Magnet Rare Earth	Each	1.0000	1,485.0000	1,485.00
T3.500FMRE	3.500" Fish Magnet Rare Earth	Each	1.0000	1,485.0000	1,485.00
CS278EUEBX350IFP	CS 2 7/8" EUE Box X 3 1/2" IF Pin	Each	4.0000	370.8600	1,483.44
AM278	Ard Mandrel 2 7/8"	Each	3.0000	492.3667	1,477.10
UL278	Universal Lower 2 7/8"	Each	19.0000	77.3268	1,469.21
CS350REGBX350IFP	CS 3 1/2" REG Box X 3 1/2" IF Pin	Each	2.0000	732.0300	1,464.06
RB4504140	Round Bar 4.50" 4140	Per Inch	243.0000	6.0180	1,462.38
MHAP169	Motor Head Assembly Piston 1 11/16"	Each	21.0000	69.5410	1,460.36
INTTS278	Intensifier Throat Spacer 2 7/8"	Each	35.0000	41.4471	1,450.65
PL450	Packer Lock 4 1/2"	Each	19.0000	76.2826	1,449.37
PGDS218	Pulse Generator Drive Shaft 2 1/8"	Each	17.0000	85.0629	1,446.07
CSAWRBX150MTP	CS AW Rod Box X 1 1/2 MT Pin	Each	8.0000	180.7425	1,445.94
UBR218	Universal Ball Ret 2 1/8"	Each	229.0000	6.3011	1,442.95
KS-344-143-11	Kalsi Seal 344-143-11	Each	18.0000	80.0650	1,441.17
CT278200BSB	CT Bottom Slip Body 2" For 2 7/8"	Each	10.0000	143.4850	1,434.85
CS475MTRPX238IFB	CS 4 3/4" MTR Pin X 2 3/8" IF Box	Each	4.0000	357.7850	1,431.14
HDCS278	Hyd Disc Circ Sub 2 7/8"	Each	11.0000	130.0818	1,430.90
CT350DGS258	CT 2 5/8" Dimple Grapple Slip for 3 1/2"	Each	32.0000	44.5344	1,425.10
RB2754340	Round Bar 2.75" 4340	Per Inch	475.0000	2.9730	1,412.16
RKS375	Rotor Keeper Sub 3 3/4"	Each	8.0000	174.8238	1,398.59
CS238PACPX238PACP	CS 2 3/8 Pac Pin X 2 3/8 Pac Pin	Each	18.0000	76.6994	1,380.59
SDC318258	Sleeve Dimple Connector 3 1/8" Body 2.58 Coil	Each	6.0000	230.0600	1,380.36
SR650	Split Ring 6 1/2"	Each	4.0000	341.7575	1,367.03
T3-7/8HTT	3 7/8" HOLLOW TAPER TAP	Each	2.0000	675.6350	1,351.27
CS318CSBX358RCJBP	CS 3 1/8 CS Box X 3 5/8 Reverse Circulating Junk Basket	Each	6.0000	224.8250	1,348.95
CS350IFBX350REGP	CS 3 1/2" IF Box X 3 1/2" REG Pin	Each	2.0000	673.7700	1,347.54
RKB218GB	Rotor Keeper Bolt 2 1/8" Gun Bored	Each	27.0000	49.7489	1,343.22
T6662-3-3/32BGLCS	3 3/32" BASKET GRAPPLE LONG CATCH STOP	Each	3.0000	447.4700	1,342.41
RR169	Retainer Ring 1 11/16"	Each	122.0000	10.9555	1,336.57
T3-1/2KOGS	3 1/2" KELO OVERSHOT GUIDE SHOE	Each	2.0000	664.4600	1,328.92
T12-129SC	5 1/2"-6 5/8" TYPE C SAFETY CLAMP	Each	1.0000	1,325.0000	1,325.00
URN218	Universal Retaining Nut 2 1/8"	Each	108.0000	12.2591	1,323.98
SH218	Straight Housing 2 1/8"	Each	11.0000	120.0045	1,320.05
UL375	Universal Lower 3 3/4"	Each	7.0000	188.5343	1,319.74
T9275-3-5/8OSG	3 5/8" GUIDE	Each	5.0000	261.6600	1,308.30
PGH218	Pulse Generator Housing 2 1/8"	Each	16.0000	81.7269	1,307.63
AKOK475	Adjustable Kick Off Key 4 3/4"	Each	39.0000	33.5000	1,306.50
	,,	440	0000	22,000	.,500.00

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 28 of 42

DIVD040	Detay Kaanay Ding 2 4/0#	F	42.0000	00.7400	4 200 07
RKR218 CSBWRBXAWRP	Rotor Keeper Ring 2 1/8" CS BW RD Box X AW RD Pin	Each	13.0000	99.7438	1,296.67
PGH318B7825	Pulse Generator Housing 3 1/8" - to suit Bico 7/8-2.5	Each	6.0000	214.9200	1,289.52
	ū	Each	1.0000	1,288.7100	1,288.71
CS450IFPX450REGP RKB278	CS 4 1/2" IF Pin X 4 1/2" REG Pin	Each	1.0000	1,283.9800	1,283.98
	Rotor Keeper Bolt 2 7/8"	Each	31.0000	41.3845	1,282.92
VJB1ME318	VJB 1 meter extension 3 1/8"	Each	3.0000	426.5567	1,279.67
DS238PAC	Dump Sub Assembly 2 3/8" PAC	Each	3.0000	425.9200	1,277.76
CS238REGPX238REGP	CS 2 3/8" REG Pin X 2 3/8" REG Pin	Each	11.0000	115.3200	1,268.52
T10546-3-21/32BG	3 21/32" BASKET GRAPPLE	Each	2.0000	633.5550	1,267.11
SSNTS238	Seperation Sub No Turn Sleeve 2 3/8"	Each	9.0000	139.9344	1,259.41
RB175EN30B	Round Bar 1.75" EN30B	Per Inch	712.0000	1.7626	1,254.94
UDS375	Universal Drive Shaft 3 3/4"	Each	8.0000	156.0325	1,248.26
HDIS278	Hyd Disc Interm. Sleeve 2 7/8	Each	9.0000	138.2767	1,244.49
T1230-2.399NCSG	2.399 NOMINAL CATCH SIZE GRAPPLE	Each	2.0000	620.7500	1,241.50
T1230-3.078NCSG	3.078 NOMINAL CATCH SIZE GRAPPLE	Each	2.0000	620.7500	1,241.50
T9412-2.933NCSG	2.933 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.001NCSG	3.001 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.073NCSG	3.073 NOMINAL CATACH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.198NCSG	3.198 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.417NCSG	3.417 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.496NCSG	3.496 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.574NCSG	3.574 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.636NCSG	3.636 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
T9412-3.698NCSG	3.698 NOMINALCATCH SIZE GRAPPLE	Each	1.0000	1,222.6500	1,222.65
JB218	Junk Basket 2 1/8"	Each	2.0000	604.7900	1,209.58
RKB475	Rotor Keeper Bolt 4 3/4"	Each	7.0000	172.4457	1,207.12
CS4NRBX150MTP	CS 1 4" N RD Box X 1/2" MT Pin	Each	4.0000	300,9000	1,203.60
MHACSP278	MHA Circulation Sub Piston 2 7/8"	Each	34.0000	35.1950	1,196.63
T10546-2-7/8BG	2 7/8" BASKET GRAPPLE	Each	2.0000	596.7000	1,193.40
DSI475	Dump Sub Insert 4 3/4"	Each	18.0000	66.1033	1,189.86
CS238PACBX200LPB	CS 2 3/8" PAC Box X 2" LINE PIPE BOX	Each	5.0000	237.8740	1,189.37
MWDSB	MWD - Spear Body	Each	5.0000	237.4200	1,187.10
TB1837-1-1/2BG	1 1/2" BASKET GRAPPLE	Each	5.0000	237.2700	1,186.35
MHAURS218	MHA Upper Release Sub 2 1/8"	Each	10.0000	118.4670	1,184.67
PR350	Packoff Rubber 3 1/2"	Each	28.0000	42.2718	1,183.61
PGTS218	Pulse Generator Top Sub 2 1/8"	Each	17.0000	69.3347	1,178.69
BRGMOTOR475	Bearing 4 3/4" Motor AZ6510027	Each	5.0000	234.2800	1,171.40
PGFC218	Pulse Generator Flow Collar 2 1/8"	Each	16.0000	73.1550	1,170.48
IMSB318HD	Imech Bearing 3 1/8" Heavy Duty Roller Thrust Bearing	Each	6.0000	195.0000	1,170.00
RB475EN30B	Round Bar 4.75" EN30B	Per Inch	78.9950	14.7822	1,167.72
CS150MTBX238REGP	CS 1 1/2" MT Box X 2 3/8" REG Pin	Each	3.0000	388.3200	1,164.96
CS100MTBX238PACP	CS 1" MT Box x 2 3/8" PAC Pin	Each	14.0000	83.1343	1,163.88
AKOSM375	Ako Spline Mandrel 3 3/4"	Each	4.0000	289.8425	1,159.37
SSDB318	Super Sucker Drop Bar 3 1/8"	Each	10.0000	115.8250	1,158.25
MHAFRR278	MHA Float Retaining Ring 2 7/8"	Each	83.0000	13.8905	1,152.91
RB250TOUGHMET	Round Bar 2.50" Toughmet	Per Inch	32.0000	35.9094	1,149.10
VJB278ADFBB358	VJB Adapter to suit 2 7/8" VJB Finger Basket	Each	4.0000	287.1575	1,148.63
SSBS318	Super Sucker Bottom Sub 3 1/8"	Each	6.0000	190.5067	1,143.04
T13538-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	3.0000	380.1800	1,140.54
T1348-1.992NCSG	1.992 NOMINAL CATCH SIZE GRAPPLE	Each	2.0000	568.1000	1,136.20
T1348-2.430NCSG	2.430 NOMINAL CATCH SIZE GRAPPLE	Each	2.0000	568.1000	1,136.20
AKOSM650	AKO Spline Mandrel 6 1/2"	Each	3.0000	378.3867	1,135.16
DS238IF	Dump Sub Assembly 2 3/8" IF	Each	2.0000	567.3650	1,134.73
RB34340	Round Bar 3.00" 4340	Per Inch	356.0000	3.1730	1,129.58
MHARP169	Motor Head Assembly Release Piston 1 11/16"	Each	19.0000	59.2326	1,125.42
T13538-2BG	2" BASKET GRAPPLE	Each	3.0000	374.5633	1,123.69
RB44340	Round Bar 4.00" 4340	Per Inch	178.0000	6.3016	1,121.69
T11-127SC	5 1/2"-6 5/8" Type T Safety Clamp	Each	1.0000	1,120.9700	1,120.97
CS278REGBX278REGB	CS 27/8" REG Box X 27/8" REG Box	Each	7.0000	160.0329	1,120.23
T9412-3.308NCSG	3.308 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	1,118.5700	1,118.57

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 29 of 42

MHARP218	Motor Head Assembly Release Piston 2 1/8"	Each	15.0000	74.4787	1,117.18
URN475IPG	Universal Retainer Nut 4 3/4" IPG	Each	39.0000	28.5174	1,112.18
T9341-1-29/32EXT	1 29/32" EXTENTION	Each	2.0000	555.4600	1,110.92
PL218	Lower Piston 2 1/8"	Each	24.0000	46.1967	1,108.72
MHAIS218	Motor Head Assembly Intermediate Sleeve 2 1/8"	Each	7.0000	157.6657	1,103.66
T10561-5-7/8EXT	5 7/8" EXTENSION	Each	1.0000	1,100.3900	1,100.39
RB4754330V	Round Bar 4 3/4" 4330 V MOD	Per Inch	91.0000	12.0835	1,099.60
FR238	Float Retainer 2 3/8"	Each	84.0000	12.7908	1,074.43
RB34140	Round Bar 3.00" 4140	Per Inch	440.0000	2.4381	1,072.78
TB1837-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	5.0000	213.0000	1,065.00
AKOAR375	Ako Adjusting Ring 3 3/4"	Each	3.0000	354.4000	1,063.20
CS575WPBX450WPP	CS 5 3/4" Wash Pipe Box X 4 1/2" Wash Pipe Pin	Each	1.0000	1,059.9600	1,059.96
AKOBH375	Ako Bent Housing 3 3/4"	Each	2.0000	529.4050	1,058.81
SWR350258	Slip Wear Ring 2.5/8" for 3 1/2"	Each	135.0000	7.8100	1,054.35
RSS238	Rotating Sheer Sub 2 3/8	Each	4.0000	262.5000	1,050.00
CS100MTBX125MTP	CS 1 MT Box X 1 1/4 MT Pin	Each	7.0000	149.3486	1,045.44
HDP278	Hyd Disc Piston 2 7/8"	Each	12.0000	86.5300	1,038.36
DSI650	Dump Sub Insert 6 1/2"	Each	14.0000	74.0750	1,037.05
PGH169	Pulse Generator Housing 1 11/16"	Each	5.0000	206.7600	1,033.80
CS238EUEPX238REGP	CS 2 3/8" EUE Pin X 2 3/8" REG Pin	Each	5.0000	206.4100	1,032.05
RB38620	Round Bar 3.00" 8620	Per Inch	418.0050	2.4508	1,024.43
MHAFS169	Motor Head Assembly Float Sub 1 11/16"	Each	21.0000	48.7038	1,022.78
T9110-4-11/16EXT	4 11/16" EXTENTION	Each	1.0000	1,022.2900	1,022.29
PGUL218	Pulse Generator Lower Universal 2 1/8"	Each	18.0000	56.7461	1,021.43
SSLR238	Sep Sub Lug Retainer 2 3/8"	Each	48.0000	21.2325	1,019.16
CSR550	Casing Scraper Retainer 5 1/2"	Each	18.0000	56.0978	1,009.76
CS150MTBXAWRP	CS 1 1/2" MT Box X AW ROD Pin	Each	6.0000	167.5517	1,005.31
SKDG278150	Seal Kit D&G 1 1/2" For 278	Each	133.0000	7.5500	1,004.15
T13538-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	2.0000	497.3650	994.73
CS238REGBX238PACB	CS 2 3/8" Reg Box X 2 3/8" Pac Box	Each	7.0000	141.4729	990.31
MHACS169	Motor Head Assembly Circ Sub 1 11/16"	Each	19.0000	52.0779	989.48
KS-344-122-11	Kalsi Seal 344-122-11	Each	12.0000	82.4492	989.39
CS278EUEPX238PACP	CS 2 7/8" EUE Pin X 2 3/8" PAC Pin	Each	10.0000	98.5700	985.70
MHABS278	MHA Bottom Sub 2 7/8" Multi-Ball	Each	6.0000	163.1617	978.97
QN238REG.875	Q Nipple 2 3/8" Reg .875	Each	1.0000	975.0000	975.00
CT318175BSB	CT Bottom Slip Body 1 3/4" For 3 1/8"	Each	8.0000	121.8000	974.40
UU218GB	Universal Upper 2 1/8" Gun Bore	Each	16.0000	60.9000	974.40
RB2504140	Round Bar 2.50" 4140	Per Inch	549.0000	1.7720	972.85
HDP318	Hyd Disc Piston 3 1/8"	Each	14.0000	69.4750	972.65
CS400FHBX350IFP	CS 4 Full Hole Box X 3 1/2 IF Pin	Each	2.0000	484.4750	968.95
T13538-1-1/2BG	1 1/2" BASKET GRAPPLE	Each	2.0000	482.7350	965.47
TB1837-1-7/16BG	1 7/16" BASKET GRAPPLE	Each	4.0000	237.2700	949.08
TB1837-1BG	1" BASKET GRAPPLE	Each	4.0000	237.2700	949.08
TB1837-2BG	2" BASKET GRAPPLE	Each	4.0000	237.2700	949.08
TB1837-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	3.0000	310.0800	930.24
T13538-1-7/8BG	1 7/8" BASKET GRAPPLE	Each	3.0000	310.0000	930.00
RB25017-4	Round Bar 2.50" 17-4	Inch	202.0000	4.6031	929.83
KS-507-5-11	Kalsi Seal 507-5-11	Each	10.0000	92.7080	927.08
T13538-1-13/16BG	1 13/16" BASKET GRAPPLE	Each	2.0000	460.6100	921.22
HDNTL278	Hyd Disc No Turn Lugs 2 7/8"	Each	61.0000	14.9298	910.72
T21301-3-7/80STS	3 7/8" TOP SUB	Each	1.0000	903.4500	903.45
BH375	Bearing Housing 3 3/4"	Each	5.0000	179.6240	898.12
CS278REGBX238IFP	CS 2 7/8" REG Box X 2 3/8" IF Pin	Each	6.0000	149.5900	897.54
T9111-4-11/16OSB	4 11/16" BOWL	Each	1.0000	897.5000	897.50
MHACS218	Motor Head Assembly Circ Sub 2 1/8"	Each	8.0000	111.8363	894.69
AKOSH375	Ako Straight Housing 3 3/4"	Each	3.0000	297.9667	893.90
VJBS318	VJB Screen 3 1/8"	Each	15.0000	59.5893	893.84
PH318HP	Piston Housing 3 1/8" High Performance	Each	1.0000	888.3500	888.35
FBEXS-2.625	FracBall, ExSolv Ø2.625-2.628	Each	2.0000	444.0000	888.00
SAND SCREEN	Sand Screen	Each	6.0000	147.3200	883.92

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 30 of 42

ED040.0.405	5 D H 010 50 105 0 100				
FBG10-3.125	FracBall, G10 Ø3.125-3.128	Each	4.0000	220.0000	880.00
SCLMILL2.70	Scale Mill 2.700 Body	Each	2.0000	438.3600	876.72
SCLMILL2.75 RB450ALB	Scale Mill 2.750 Body	Each	2.0000	438.3600	876.72
T9872-1-11/16BG	Round Bar 4.50" Alum. Br. 1 11/16" BASKET GRAPPLE	Per Inch	45.0050	19.3123	869.15
T13538-2-1/2BG		Each	2.0000	433.5500	867.10
T21305-2-5/16BG	2 1/2" BASKET GRAPPLE 2 5/16" BASKET GRAPPLE	Each	2.0000	433.2550	866.51
T2.867FMRE		Each	2.0000	430.4600	860.92
T2.875FMRE	2.867" Fish Magnet Rare Earth	Each	1.0000	858.0000	858.00
BRGMOTOR375	2.875" Fish Magnet Rare Earth	Each	1.0000	858.0000	858.00
	Bearing 3 3/4" Motor	Each	6.0000	142.4550	854.73
T9343-1BG PH375	1" BASKET GRAPPLE Piston Housing 3 3/4"	Each	3.0000	284.2400	852.72
TB1837-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	2.0000	426.2150	852.43
TB1837-2-5/8BG	2 5/8" BASKET GRAPPLE	Each	4.0000	213.0000	852.00
T21305-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	4.0000	213.0000	852.00
T21305-2-7/8BG	2 7/8" BASKET GRAPPLE	Each	2.0000	425.0850	850.17
T3-7/8TT	3 7/8" TAPER TAP	Each	2.0000	425.0800	850.16
CS278REGBX238EUEB	CS 2 7/8" REG Box X 2 3/8" EUE Box	Each	2.0000	425.0000	850.00
T6662-2-7/8BG	2 7/8" BASKET GRAPPLE	Each	5.0000	169.6100	848.05
IMSR278	Imech Race 2 7/8" Thrust Race	Each	2.0000	423.2050 38.0000	846.41
T8976-5-3/4OSTS	5 3/4" TOP SUB	Each	22.0000		836.00
		Each	1.0000	832.8000	832.80
T3.500FMMG HDNTL318	3 1/2" Fish Magnet Mill Guide	Each	3.0000	277.0000	831.00
SKHD318	Hyd Disc No Turn Lugs 3 1/8"	Each	32.0000	25.9159	829.31
PUC450	Seal Kit Hyd Disc 3 1/8"	Each	49.0000	16.7837	822.40
RKS350	Packer Upper Cylinder 4 1/2" Rotor Keeper Sub 3 1/2"	Each	4.0000	204.6800	818.72
T6662-2-19/32BGLCS	·	Each	4.0000	204.6425	818.57
	2 9/16" BASKET GRAPPLE LONG CATCH STOP	Each	2.0000	408.8500	817.70
T9272-2BG PU218	2" BASKET GRAPPLE	Each	2.0000	408.8500	817.70
CS238REGBX278PACB	Upper Piston 2 1/8" CS 2 3/8" REG Box X 2 7/8" PAC Box	Each	26.0000	31.2285	811.94
RB6754330V	Round Bar 6.75" 4330V	Each	3.0000	270.5667	811.70
T9343-1-3/8BG		Per Inch	34.0000	23.8532	811.01
PGA169	1 3/8" BASKET GRAPPLE	Each	2.0000	404.3900	808.78
CT278125TSC	Pulse Generator Assembly 1 11/16"	Each	1.0000	805.0300	805.03
MHASR218	CT Top Slip Cap 1 1/4" For 2 7/8" Motor Head Assembly Sheet Ring 3 1/9"	Each	6.0000	133.4567	800.74
PGB278SGB	Motor Head Assembly Shear Ring 2 1/8" Pulse Generator Bolt 2 7/8" Short Gun Bore	Each	25.0000	31.9968	799.92
DC125	Dimple Connector 1 1/4"	Each Each	14.0000	56.9307	797.03
RB4254140	Round Bar 4.25" 4140		9.0000	87.7800	790.02
RR218	Retainer Ring 2 1/8"	Per Inch Each	151.0000 84.0000	5.2286	789.52
RB5508620	Round Bar 5.50" 8620	Per Inch	99.0000	9.3961 7.9706	789.27
VJBS278	VJB Screen 2 7/8"	Each	12.0000	65.6983	789.09 788.38
BRGARD350	Bearing 3 1/2" Ard 81120TN	Each	3.0000	262.7200	788.16
B278-12	Bean 3/8"	Each	20.0000	39.4000	
UU318HD	Universal Upper 3 1/8" Heavy Duty	Each	1.0000	784.6700	788.00 784.67
SSRL238	Sep Sub Retainer Lug 2 3/8"	Each	42.0000	18.5840	780.53
SKDG318150	Seal Kit D&G 1 1/2" For 3 1/8"	Each	233.0000	3.3434	779.01
RB3ALB	Round Bar 3.00" Alum. Br.	Per Inch	66.0000	11.6215	767.02
SH350	Straight Housing 3 1/2"	Each	3.0000	254.7833	764.35
T9272-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	2.0000	381.7150	763.43
T9307-2BG	2" Basket Grapple	Each	3.0000	252.0000	756.00
CS238REGBX238IFP	CS 2 3/8" REG Box X 2 3/8" IF Pin	Each	5.0000	151.0000	755.00 755.00
CS190IJBX218MTRP	CS 190 IJ Box X 2 1/8" MTR Pin	Each	10.0000	75.3500	753.50
T10563-2-1/2BG	2 1/2" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2-1/4BG	2 1/4" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2-11/16BG	2 11/16" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2-5/16BG	2 5/16" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2-5/8BG	2-5/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2-7/8BG	2 7/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-2BG	2" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
					. 55.15

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 31 of 42

T10563-3-1/2BG	3 1/2" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-3-1/4BG	3 1/4" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-3-21/32BG	3 21/32" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-3-3/8BG	3 3/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-3-5/8BG	3 5/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-3BG	3" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4-1/2BG	4 1/2" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4-1/4BG	4 1/4" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4-1/8BG	4 1/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4-3/4BG	4 3/3" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4-3/8BG	4-3/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4-5/8BG	4 5/8" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
T10563-4BG	4" BASKET GRAPPLE	Each	1.0000	750.1000	750.10
FBG10-3.375	FracBall, G10 Ø3.375-3.378	Each	3.0000	250.0000	750.00
SWR200	Slip Wear Ring For 2 7/8"	Each	75.0000	9.9509	746.32
RKB169	Rotor Keeper Bolt 1 11/16"	Each	25.0000	29.6720	741.80
FBG10-2.875	FracBall, G10 Ø2.875-2.878	Each	4.0000	185.0000	740.00
HDNTS318	Hyd Disc No Turn Sleeve 3 1/8"	Each	6.0000	122.9300	737.58
URN375	Universal Retainer Nut 3 3/4"	Each	16.0000	45.5850	729.36
CS4508RDBX450FHP	CS 4 1/2" 8 Round Box X 4 1/2" Full Hole Pin	Each	1.0000	725.0000	725.00
CS450FHBX350IFP	CS 4 1/2" Full Hole Box X 3 1/2" IF Pin	Each	1.0000	725.0000	725.00
MHASR169	Motor Head Assembly Sheer Ring 1 11/16"	Each	24.0000	30.1850	724.44
T6112-4-3/4SG	4 3/4" SPIRAL GRAPPLE	Each	2.0000	360.7500	721.50
CS238REGBX278REGP	CS 2 3/8" REG Box X 2 7/8" REG Pin	Each	1.0000	720.4100	720.41
FBG10-3.250	FracBall, G10 Ø3.250-3.253	Each	3.0000	240.0000	720.00
SRR278	Split Ring Retainer 2 7/8"	Each	36.0000	19.9336	717.61
T2.445FMRE	2.445" Fish Magnet Rare Earth	Each	1.0000	715.0000	715.00
IBH650	Intermediate Bearing Housing 6 1/2"	Each	2.0000	354.8950	709.79
INTR278	Intensifier Roller 2 7/8"	Each	50.0000	14.1060	705.30
TB1837-1-7/8BG	1 7/8" BASKET GRAPPLE	Each	3.0000	233.9233	701.77
TA1842EXT	3 7/8" EXTENSION	Each	1.0000	701.0300	701.03
RR278	Retainer Ring 2 7/8"	Each	56.0000	12.4550	697.48
CS350EUEBX350REGB	CS 3 1/2" EUE Box X 3 1/2" REG Box	Each	2.0000	347.8100	695.62
RB5254330V	Round Bar 5.25" 4330 V MOD	Per Inch	55.0000	12.5918	692.55
UDS318HD	Universal Drive Shaft 3 1/8" Heavy Duty	Each	1.0000	692.3700	692.37
RB5254340	Round Bar 5.25" 4340	Per Inch	68.0000	10.1663	691.31
T6667-4-11/16OSG	4 11/16" GUIDE	Each	2.0000	343.1000	686.20
FBG10-2.750	FracBall, G10 Ø2.750-2.753	Each	4.0000	170.0000	680.00
SKA278	Seal Kit Ard 2 7/8"	Each	79.0000	8.5939	678.92
RB4ALB	Round Bar 4.00" Alum. Br.	Per Inch	36.0000	18.8464	678.47
SK650	Seal Kit 6 1/2" Motor	Each	3.0000	225.7500	677.25
PMILL2.500	Pineapple Mill 2.500	Each	2.0000	332.3550	664.71
SCLMILL2.323	Scale Mill 2.323 Body	Each	1.0000	662.0400	662.04
PL169	Lower Piston 1 11/16"	Each	10.0000	66.1750	661.75
CS350IFBX238IFP	CS 2 3/8" IF Box X 3 1/2" IF Pin	Each	2.0000	326.7500	653.50
T13539BGC	BASKET GRAPPLE CONTROL	Each	5.0000	130.6420	653.21
T10546-2-1/2BG	2 1/2" BASKET GRAPPLE	Each	1.0000	651.9800	651.98
RB2504330V	Round Bar 2.50" 4330V	Each	198.0000	3.2874	650.91
FBA-2.688	Ø2.688 Hollow Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	2.0000	325.0000	650.00
PGR278	Pulse Generator Ring 2 7/8"	Each	33.0000	19.5385	644.77
PH218	Piston Housing 2 1/8"	Each	7.0000	91.2657	638.86
MWDSP	MWD - Spear Point	Each	4.0000	159.6975	638.79
INTR218	Intensifier Roller 2 1/8"	Each	40.0000	15.8020	632.08
T9401-2-5/16EXT	2 5/16" Extention	Each	1.0000	631.7900	631.79
CS238REGBX150MTP	CS 2 3/8" REG Box X 1 1/2" MT Pin	Each	4.0000	157.5400	630.16
FSC238	Float Sub Collar 2 3/8"	Each	14.0000	45.0000	630.00
SMHA318	Stabilizer 3 1/8" MH	Each	2.0000	315.0000	630.00
T11557-1-3/8BG	1 3/8" BASKET GRAPPLE	Each	2.0000	312.7150	625.43
RB225ASTR	Round Bar 2 1/4"	Per Inch	204.0000	3.0498	622.15
TB1837-3-1/8SG	3 1/8" SPIRAL GRAPPLE	Each	3.0000	207.0567	621.17
151001-0-11000	O HO OF HOTE OF OTHER PER	Lacii	5.0000	201.0301	021.17

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 32 of 42

T1230-2.328NCSG	2.328 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-2.438NCSG	2.438 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-2.516NCSG	2.516 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-2.641NCSG	2.641 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-2.718NCSG	2.718 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-2.766NCSG	2.766 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-2.938NCSG	2.938 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
T1230-3.032NCSG	3.032 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	620.7500	620.75
B278-08	Bean 9/32"	Each	29.0000	21.3872	620.23
FBG10-2.625	FracBall, G10 Ø2.625-2.628	Each	4.0000	155.0000	620.00
TB1837-1-5/8BG	1 5/8" BASKET GRAPPLE	Each	2.0000	310.0000	620.00
TB1837-2-1/8BG	2 1/8" BASKET GRAPPLE	Each	2.0000	309.0000	618.00
FBG10-3.000	FracBall, G10 Ø3.000-3.003	Each	3.0000	205.0000	615.00
CS150MTBX125MTP	CS 1 1/2" MT Box X 1 1/4" MT Pin	Each	3.0000	204.6200	613.86
PGFN218	Pulse Generator Flow Nozzle 2 1/8"	Each	13.0000	47.1992	613.59
VJBFCH318FB	VJB Cage Housing 3 1/8" Flat Bottom	Each	4.0000	152.5200	610.08
RB74145	Round Bar 7.00" 4145	Per Inch	31.0000	19.6029	607.69
CS350IFBX350REGB	CS 3 1/2" IF Box X 3 1/2" REG Box	Each	2.0000	302.4600	604.92
MWDGSR	MWDG Split Ring for Gamma Module	Each	13.0000	46.4400	603.72
T9110-4-11/16OSTS	4 11/16" TOP SUB	Each	1.0000	602.4000	602.40
T4.500FMMG	4 1/2" Fish Magnet Mill Guide	Each	2.0000	301.0000	602.00
CT200DGSL	2" Dimple Grapple Slip Lower	Each	33.0000		601.08
T17476SM	SPEAR MANDREL			18.2145	
		Each	1.0000	600.0000	600.00
T17477-4.173NCSG	4.173 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	599.0000	599.00
CT200DGSU	2" Dimple Grapple Slip Upper	Each	37.0000	16.1546	597.72
T21305-3-1/16SG	3 1/16" SPIRAL GRAPPLE	Each	2.0000	298.6300	597.26
T21305-3-3/8SG	3 3/8" SPIRAL GRAPPLE	Each	2.0000	298.6300	597.26
T10546-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-1-3/8BG	1 3/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-1-7/16BG	1 7/16" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-1/8BG	2 1/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-15/16BG	2-15/16" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-3/4BG	2 3/4" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-5/16BG	2 5/16" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-5/8BG	2 5/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2-7/16BG	2 7/16" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-2BG	2" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3-1/16BG	3 1/16" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3-1/2BG	3 1/2" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3-1/4BG	3 1/4" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3-1/8BG	3 1/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3-3/8BG	3 3/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3-5/8BG	3 5/8" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
T10546-3BG	3" BASKET GRAPPLE	Each	1.0000	596.7000	596.70
MWDSPR	MWD - Plug Retainer (Split)	Each	37.0000	16.1208	596.47
T21305-3SG	3" SPIRAL GRAPPLE	Each	3.0000	198.5367	595.61
HDCS318	Hyd Disc Circ Sub 3 1/8"	Each	4.0000	146.9050	587.62
RKB218	Rotor Keeper Bolt 2 1/8"	Each	11.0000	53.3809	587.19
BH350	Bearing Housing 3 1/2"	Each	5.0000	117.3540	586.77
T13538-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	585.2900	585.29
RB3254330V	Round Bar 3.25" 4330V	Per Inch	100.0000	5.7985	579.85
TA1838SGC	SPIRAL GRAPPLE CONTROL	Each	6.0000	96.4900	578.94
T9343-3/4BG	3/4" BASKET GRAPPLE	Each	2.0000	288.5550	577.11
UDS650	Universal Drive Shaft 6 1/2"	Each	2.0000	288.3150	576.63
CS318FJWPBX350FJWPP	CS 3 1/8" Flush Joint Wash Pipe Box X 3 1/2" Flush Joint Wash Pipe Pin	Each	1.0000	573.0900	573.09
RSSBB375	Rotating Scraper Single Blade Block 3 3/4"	Each	16.0000	35.8081	572.93
T21305-3-1/8SG	3 1/8" SPIRAL GRAPPLE	Each	2.0000	286.3500	572.93 572.70
T37590-2BG	2" BASKET GRAPPLE	Each	2.0000		
T11197-1.170SPG	1.170 SPEAR GRAPPLE			286.2600	572.52
111191-1.110050	1.110 SI LAIN GIVAFFLE	Each	1.0000	569.5000	569.50

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 33 of 42

T11197-1.215SPG	1.215 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.246SPG	1.246 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.277SPG	1.277 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.308SPG	1.308 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.367SPG	1.367 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.429SPG	1.429 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.465SPG	1.465 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.516SPG	1.516 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.554SPG	1.544 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.615SPG	1.615 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.757SPG	1.757 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.806SPG	1.806 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T11197-1.875SPG	1.875 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.470SPG	1.470 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.583SPG	1.583 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.596SPG	1.596 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.628SPG	1.628 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.642SPG	1.642 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.700SPG	1.700 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.737SPG	1.737 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.772SPG	1.772 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
T9917-1.847SPG	1.847 SPEAR GRAPPLE	Each	1.0000	569.5000	569.50
MHACSP218	Motor Head Assembly Circ Sub Piston 2 1/8"	Each	19.0000	29.9711	569.45
T1348-1.929NCSG	1.929 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.023NCSG	2.023 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.211NCSG	2.211 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.273NCSG	2.273 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.398NCSG	2.398 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.460NCSG	2.460 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.596NCSG	2.596 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.648NCSG	2.648 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.710NCSG	2.710 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T1348-2.961NCSG	2.961 NOMINAL CATCH SIZE GRAPPLE	Each	1.0000	568.1000	568.10
T21305-3-1/4SG	3 1/4" SPIRAL GRAPPLE	Each	2.0000	282.5200	565.04
T6112-3-3/8BG	3 3/8" BASKET GRAPPLE	Each	1.0000	563.3600	563.36
T8550-2-3/8BMCP	2 3/8" BASKET MILL CONTROL PACKER	Each	3.0000	187.2000	561.60
T6112-2-19/32BGLCS	2 19/32" BASKET GRAPPLE LONG CATCH STOP	Each	1.0000	559.8400	559.84
CT358DGS258	CT 2 5/8" Dimple Grapple Slip for 3 5/8"	Each	8.0000	69.8250	558.60
SKUA650	Seal Kit Universal Assembly 6 1/2"	Each	30.0000	18.5440	556.32
T27766-2-1/8EXT	2 1/8" EXTENSION	Each	1.0000	555.4600	555.46
T9872-2-3/8SGN	2 3/8" SPIRAL GRAPPLE NIRALLOY	Each	2.0000	276.1500	552.30
RB55017-4	Round Bar 5.50" 17-4	Inch	24.0000	22.9379	550.51
KS-344-194-11	Kalsi Seal 344-194-11	Each	5.0000	110.0000	550.00
CS238IFBX238IFB	CS 2 3/8" IF Box X 2 3/8" IF Box	Each	2.0000	274.2500	548.50
VJBFCH318	VJB Flutter Cage Housing 3 1/8"	Each	4.0000	136.9925	547.97
N350EUE	Nipple 3 1/2" EUE ARD	Each	3.0000	182.5000	547.50
SKHD278	Seal Kit Hyd Disc 2 7/8"	Each	114.0000	4.7854	545.53
MHAP218	Motor Head Assembly Piston 2 1/8"	Each	7.0000	77.4386	542.07
INTB169	Intensifier Body 1 11/16"	Each	3.0000	180.6267	541.88
FBS300	Flutter Basket Sub 3"	Each	2.0000	268.9050	537.81
PGB278S	Pulse Generator Bolt 2 7/8" Short	Each	8.0000	67.1400	537.12
KBR218	Kalsi Backup Ring 2 1/8"	Each	46.0000	11.6313	535.04
SRR169	Split Ring Retainer 1 11/16"	Each	23.0000	23.1226	531.82
CS238EUEBX318FJWPP	CS 2 3/8" EUE Box X 3 1/8" Flush Joint Wash Pipe Pin	Each	1.0000	530.7400	530.74
CS238PACBX318FJWPP	CS 2 3/8" PAC Box X 3 1/8" Flush Joint Wash Pipe Pin	Each	1.0000	530.7400	530.74
B278-09	Bean 9/32"	Each	32.0000	16.5650	530.08
FBG10-3.500	FracBall, G10 Ø3.500-3.503	Each	2.0000	265.0000	530.00
MWDIHS	MWD - Internal Helix Sleeve	Each	9.0000	58.5000	526.50
RB3508620	Round Bar 3.50" 8620	Per Inch	168.0000	3.1185	523.91
WRSH450	Wire Rope Spear Head 4 1/2"	Each	2.0000	261.9400	523.88
	A CONTRACTOR OF THE CONTRACT O	Lucii	2.0000	~31.5400	020.00

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 34 of 42

DB350FJWPPX238PACP	Drive Bushing to suit FBA350	Each	2.0000	260.5700	521.14
T9272-2-7/8SG	2 7/8" SPIRAL GRAPPLE	Each	2.0000	260.4850	520.97
SK218	Seal Kit 2 1/8" Motor	Each	27.0000	19.2741	520.40
CS1812SABX150MTP	CS 1812 SA Box X 1 1/2" MT Pin	Each	2.0000	260.0000	520.00
T21306SGC	SPIRAL GRAPPLE CONTROL	Each	6.0000	86.5600	519.36
RB250EN30B	Round Bar 2.50" EN30B	Per Inch	115.0050	4.4990	517.41
RB22517-4	Round Bar 2.25" 17-4	Per Inch	105.0000	4.9246	517.08
CS238IFPX238REGP	CS 2 3/8" REG Pin X 2 3/8" IF Pin	Each	1.0000	512.6900	512.69
SSNTL238	Sep Sub No Turn Lug 2 3/8"	Each	45.0000	11.3380	510.21
PGS278	Pulse Generator Sleeve 2 7/8"	Each	8.0000	63.6950	509.56
T6112-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-2-7/8BG	2 7/8" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-3-1/16BG	3 1/16" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-3-1/2BG	3 1/2" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-3-1/8BG	3 1/8" BASKÉT GRAPPLE	Each	1.0000	508.9500	508.95
T6112-3-21/32BG	3 21/32" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-3-3/32BGLCS	3 3/32" BASKET GRAPPLE LONG CATCH STOP	Each	1.0000	508.9500	508.95
T6112-3-3/4BG	3 3/4" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-4-1/4BG	4 1/4" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T6112-4-1/8BG	4 1/8" BASKET GRAPPLE	Each	1.0000	508.9500	508.95
T9273-3-5/8SGC	Spiral Grapple Control	Each	3.0000	169.3600	508.08
MHAFS218	Motor Head Assembly Float Sub 2 1/8"	Each	8.0000	63.3550	506.84
CS278REGPX238IFP	CS 2 7/8" REG Pin X 2 3/8" IF Pin	Each	2.0000	252.9200	505.84
B278-06	Bean 3/16"	Each	14.0000	36.0343	504.48
T13538-1-1/16BG	1 1/16" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-1-1/8BG	1 1/8" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-1-11/16BG	1 11/16" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-1-5/16BG	1 5/16" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-1-5/8BG	1 5/8" BASKET GRAPPLE	Each		503.6900	
T13538-1BG	1" BASKET GRAPPLE		1.0000		503.69
		Each	1.0000	503.6900	503.69
T13538-2-1/16BG	2 1/16" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-2-1/4BG	2 1/4" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-2-1/8BG	2 1/8" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-2-19/32BG	2 19/32" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-2-5/16BG	2 5/16" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
T13538-2-7/16BG	2 7/16" BASKET GRAPPLE	Each	1.0000	503.6900	503.69
RKR169	Rotor Keeper Ring 1 11/16"	Each	21.0000	23.9214	502.35
TB1837-2-5/16BG	2 5/16" BASKET GRAPPLE	Each	2.0000	248.8100	497.62
MWDMSRS	MWD - Ram Stop	Each	4.0000	124.2775	497.11
UU2781-1/8-8SAGB	Universall Upper 2 7/8" 1-1/8-8SA Gun Bore	Each	5.0000	98.9900	494.95
TA1838BGC	BASKET GRAPPLE CONTROL	Each	5.0000	98.9600	494.80
TB1837-2-3/4SG	2 3/4" SPIRAL GRAPPLE	Each	2.0000	246.9050	493.81
MWDPC	MWD - Piston Cap	Each	13.0000	37.8038	491.45
RB6754140	Round Bar 6.75" 4140	Per Inch	33.0000	14.8606	490.40
SKDG278175	Seal Kit D&G 1 3/4" For 278	Each	83.0000	5.8978	489.52
TB1837-1-9/16BG	1 9/16" BASKET GRAPPLE	Each	3.0000	162.3500	487.05
PH169	Piston Housing 1 11/16"	Each	6.0000	80.9250	485.55
RB2254340	Round Bar 2.25" 4340	Per Inch	255.9950	1.8960	485.36
T9872-1-1/2BG	1 1/2" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T9872-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T9872-1-13/16BG	1 13/16" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T9872-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T9872-1BG	1" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T9872-2-1/8BG	2 1/8" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T9872-2BG	2" BASKET GRAPPLE	Each	1.0000	482.8400	482.84
T13536-3-3/4OSTS	3 3/4" TOP SUB	Each	1.0000	480.1700	480.17
TB1837-2-7/8SGRHW	2 7/8" RHW GRAPPLE B1837	Each	2.0000	240.0000	480.00
CS450H90BX350IFP	CS 4 1/2" H90 Box X 3 1/2" IF Pin	Each	1.0000	475.9800	475.98
TB3607-3-3/8SG	3 3/8" SPIRAL GRAPPLE	Each	2.0000	237.5100	475.02
MHACSP278MB	MHA Circulation Sub Piston 2 7/8" Multi-ball	Each	2.0000	236.3900	472.78
	Consulation Sale . Internal Pro- Internal Pull	Lacii	4.0000	250,0000	712.10

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 35 of 42

DD4754240	December 1 75% 4040	B. J.J.	100 0050	4 0000	474.00
RB1754340	Round Bar 1.75" 4340	Per Inch	429.0050	1.0999	471.88
UL318HD	Universal Lower 3 1/8" Heavy Duty	Each	1.0000	469.4900	469.49
TB6234-2-7/8BG	2 7/8" BASKET GRAPPLE	Each	1.0000	469.3700	469.37
RKB278GB	Rotor Keeper Bolt 2 7/8" Gun Bore	Each	9.0000	51.9956	467.96
MHAFRR169	Motor Head Assembly Float Retaining Ring 1 11/16"	Each	47.0000	9.9523	467.76
CSP318	Circ Sub Piston 3 1/8"	Each	15.0000	31.0760	466.14
TB1837-1-13/16BG	1 13/16" BASKET GRAPPLE	Each	2.0000	232.4800	464.96
RB250BC	Round Bar 2.50" Beryllium Copper	Each	13.0000	35.5254	461.83
PBC450	Packer Bottom Connection 4 1/2"	Each	3.0000	153.8000	461.40
SRR218	Split Ring Retainer 2 1/8"	Each	16.0000	28.2331	451.73
CS278EUEBX238REGP	CS 2 7/8" EUE Box X 2 3/8" REG Pin	Each	2.0000	224.6700	449.34
CS278REGBX238REGB	CS 2 7/8" REG Box X 2 3/8" REG Box	Each	6.0000	74.7900	448.74
CS318FJWPBX375WPP	CS 3 1/8" Flush Joint Wash Pipe Box X 3 3/4" Wash Pipe Pin	Each	1.0000	448.3200	448.32
T21305-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	448.2700	448.27
T21305-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	1.0000	448.2700	448.27
T21305-1-7/8BG	1 7/8" BASKET GRAPPLE	Each	1.0000	448.2700	448.27
T21305-1BG	1" BASKET GRAPPLE	Each	1.0000	448.2700	448.27
T21305-2BG	2" BASKET GRAPPLE	Each	1.0000	448.2700	448.27
RB74140	Round Bar 7.00" 4140	Per Inch	29.0000	15.3755	445.89
TA10205BGC	BASKET GRAPPLE CONTROL	Each	2.0000	222.8800	445.76
CT238DGSL	Slip Lower 2 3/8" For 3 1/2"	Each	16.0000	27.7469	443.95
SCLMILL2.670	Scale Mill 2.700 Body	Each	1.0000	442.1500	442.15
KS-462-295-11	Kalsi Seal 462-295-11 for 3 1/8" HD Motor	Each	4.0000	110.0000	440.00
KS-507-150-11	Kalsi Seal 507-150-11 for 3 1/8" HD Motor	Each	4.0000	110.0000	440.00
SKDG318175	Seal Kit D&G 1 3/4" For 3 1/8"	Each	99.0000	4.4323	438.80
T9872-2-3/8SG	2 3/8" SPIRAL GRAPPLE	Each	2.0000	219.0800	438.16
CS238PACBX.625SRP	CS 2 3/8" PAC Box X 5/8" SR Pin	Each	2.0000	218.7700	437.54
PH350	Piston Housing 3 1/2"	Each	3.0000	145.0533	435.16
CS278PACBX238PACP	CS 2 7/8" PAC Box X 2 3/8" PAC Pin	Each	4.0000	107.7500	431.00
RB550ALB	Round Bar 5.50" Alum Br.	Per Inch	11.0000	39.1627	430.79
AKOAR475	AKO Adjusting Ring 4 3/4"	Each	1.0000	429.9800	429.98
CS278EUEBX278REGP	CS 2 7/8" EUE Box X 2 7/8" REG Pin	Each	2.0000	214.6400	429.28
PU169	Upper Piston 1 11/16"	Each	10.0000	42.9130	429.13
SWR169	Slip Wear Ring For 1 11/16"	Each	33.0000	12.9945	428.82
T6665R-3-3/32BMCP	3 3/32" BASKET MILL CONTROL PACKER	Each	2.0000	213.2000	426.40
T21305-1-1/2BG	1 1/2" BASKET GRAPPLE	Each	1.0000	425.0800	425.08
T13538-1-9/16BG	1 9/16" BASKET GRAPPLE	Each	1.0000	421.5000	421.50
T21307-3-7/80SG	3 7/8" GUIDE	Each	3.0000	139.9800	419.94
T6674SGC	SPIRAL GRAPPLE CONTROL	Each	2.0000	209.7200	419.44
TA10205SGC	SPIRAL GRAPPLE CONTROL	Each	2.0000	209.7200	419.44
TB10204-1-11/16BG	1 11/16" BASKET GRAPPLE	Each	2.0000	209.7200	419.44
TB10204-2-1/8SG	2 1/8" SPIRAL GRAPPLE	Each	2.0000	209.7200	419.44
P350	Piston 3 1/2"	Each	9.0000	46.3678	417.31
PB450	Packer Backup 4 1/2"	Each	5.0000	83.3100	416.55
CT318125TSC	CT Top Slip Cap 1 1/4" For 3 1/8"	Each	3.0000	138.4867	415.46
T9343-1-5/8SG	1 5/8" SPIRAL GRAPPLE	Each	2.0000	207.6000	415.20
RB250ASTR	Round Bar 2.50	Per Inch	77.0000	5.3316	410.53
T6662-1-1/2BG	1 1/2" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-1-7/16BG	1 7/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-1/16BG	2 1/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-1/2BG	2 1/2" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-1/8BG	2 1/8" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-13/16BG	2 13/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-15/16BG	2 15/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-3/4BG	2 3/4" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-3/8BG	2 3/8" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-5/16BG	2 5/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2-5/8BG	2 5/8" BASKET GRAPPLE	Each	1.0000	408.8500	408.85

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 36 of 42

T6662-2-7/16BG	2 7/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-2BG	2" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-3-1/16BG	3 1/16" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T6662-3-1/8BG	3 1/8" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T9272-1.900BG	1.900" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
T9272-2-1/8BG	2 1/8" BASKET GRAPPLE	Each	1.0000	408.8500	408.85
SKDG318125	Seal Kit D&G 1 1/4" For 3 1/8"	Each	126.0000	3.2396	408.19
B278-07	Bean 7/32"	Each	17.0000	23.9371	406.93
CS278REGBX238IFB	CS 2 7/8" REG Box X 2 3/8" IF Box	Each	2.0000	203.3900	406.78
SH375	Straight Housing 3 3/4"	Each	1.0000	402.1400	402.14
RB2754330V	Round Bar 2.75" 4330 V	Each	102.0000	3.9402	401.90
T21305-2-19/32BG	2 19/32" BASKET GRAPPLE	Each	1.0000	401.9000	401.90
P318HD	Piston 3 1/8" Heavy Duty	Each	1.0000	399.1900	399.19
MHASR278MB	MHA Seal Retainer 2 7/8" Multi-ball	Each	9.0000	44.2111	397.90
RB6504145	Round Bar 6.50" 4145	Per Inch	42.0000	9.4667	397.60
RB4258620	Round Bar 4.25" 8620	Per Inch	91.9950	4.3158	397.03
BH278	Bearing Housing 2 7/8"	Each	3.0000	131.7167	395.15
T21305-2-1/2BG	2 1/2" Basket Grapple	Each	1.0000	392.0800	392.08
AKOSH475	AKO Straight Housing 4 3/4"	Each	1.0000	391.7600	391.76
CS238PACBX150MTP	CS 2 3/8" PAC Box X 1 1/2" MT Pin	Each	4.0000	97.9000	391.60
TB3-7/8X3-3/4WPB	3 7/8 Overshot Guide x 3 3/4 Wash Pipe Bushing	Each	1.0000	391.3100	391.31
BR350	Bearing Race 3 1/2"	Each	19.0000	20.3116	385.92
BH318HP	Bearing Housing 3 1/8" High Performance	Each	1.0000	385.8100	385.81
URN318HD	Universal Retaining Nut 3 1/8" Heavy Duty	Each	3.0000	127.5867	382.76
T2.125FMRE	2.125" Fish Magnet Rare Earth	Each	1.0000	382.1100	382.11
RB5754140	Round Bar 5.75" 4140	Inch	36.0000	10.5953	381.43
T13538-1-3/8BG	1 3/8" BASKET GRAPPLE	Each	1.0000	380.1800	380.18
T9307-2-1/8SG	2 1/8" Spiral Grapple	Each	2.0000	189.5000	379.00
T13538-1-7/16BG	1 7/16" BASKET GRAPPLE	Each	1.0000	374.5600	374.56
T17618-2-1/2BG	2 1/2" BASKET GRAPPLE	Each	1.0000	374.5600	374.56
SKPGA475	Seal Kit Pulse Generator Assembly 4 3/4"	Each	83.0000	4.5076	374.13
SKDG278125	Seal Kit D&G 1 1/4" For 278	Each	77.0000	4.8578	374.05
T6662-2-1/4BG	2 1/4" BASKET GRAPPLE	Each	1.0000	373.9200	373.92
T9272-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	1.0000	373.8200	373.82
T9272-2-19/32BG	2 19/32" BASKET GRAPPLE	Each	1.0000	373.8200	373.82
TB1837-2-19/32BGLCS	2 19/32" BASKET GRAPPLE LONG CATCH STOP	Each	1.0000	371.8000	371.80
CS278EUEBX350REGP	CS 2 7/8" EUE Box X 3 1/2" REG Pin	Each	1.0000	370.8500	370.85
PGTS169	Pulse Generator Top Sub 1 11/16"	Each	3.0000	121.5267	364.58
CT318125BSB	CT Bottom Slip Body 1 1/4" For 3 1/8"	Each	2.0000	181.9000	363.80
B278-10	Bean 5/16"	Each	18.0000	20.2017	363.63
T27767-2-1/8OSB	2 1/8" BOWL	Each	1.0000	363.6300	363.63
T9872-2-3/16SG	2 3/16" SPIRAL GRAPPLE	Each	1.0000	361.8200	361.82
PGTS318	Pulse Generator Top Sub 3 1/8"	Each	1.0000	361.4500	361.45
T6112-4-1/2SG	4 1/2" SPIRAL GRAPPLE	Each	1.0000	360.7500	360.75
T6112-4-5/8SG	4 5/8" SPIRAL GRAPPLE	Each	1.0000	360.7500	360.75
CS350EUEBX450WPP	CS 3 1/2" EUE Box X 4 1/2" Wash Pipe Pin	Each	1.0000	356.2200	356.22
DSS475	Dump Sub Spring 4 3/4"	Each	5.0000	71.0000	355.00
TB1839R-1-15/16BMCP	1 15/16" BASKET MILL CONTROL PACKER	Each	2.0000	177.4500	354.90
TB1839R-2-3/8BMCP	2 3/8" BASKET MILL CONTROL PACKER	Each	2.0000	177.4500	354.90
PGB218	Pulse Generator Bolt 2 1/8"	Each	4.0000	88.5450	354.18
INTR169	Intensifier Roller 1 11/16"	Each	39.0000	9.0715	353.79
MHAFRR218	Motor Head Assembly Float Retaining Ring 2 1/8"	Each	44.0000	8.0250	353.10
UBR650	Universal Ball Ret 6 1/2"	Each	32.0000	11.0003	352.01
T6662-3-21/32SGRHW	3 21/32" SPIRAL GRAPPLE RIGHT HAND WICKERS	Each	1.0000	351.0000	351.00
LPR375	Lower Piston Ring 3 3/4"	Each	4.0000	87.3750	349.50
RB5254140	Round Bar 5.25" 4140	Per Inch	47.0000	7.3423	345.09
TB1839R-2-19/32BMCP	2 19/32" BASKET MILL CONTROL PACKER	Each	2.0000	172.0300	344.06
WRGR450-3.795	Wire Rope Gauge Ring 4 1/2"-3.795	Each	1.0000	343.6200	343.62
SRR375	Split Ring Retainer 3 3/4"	Each	6.0000	57.1833	343.10
BR218	Bearing Ring 2 1/8"	Each	18.0000	18.9856	341.74

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 37 of 42

VJBCH318	VJB Cage Housing 3 1/8"	Each	2.0000	167.9650	335.93
RB2EN30B	Round Bar 2.00" EN30B	Per Inch	113.0000	2.9714	335.77
RB650654512	Round Bar 6.50" 65-45-12	Inch	33.0000	10.1739	335.74
CS278EUEBX238REGB	CS 2 7/8" EUE Box X 2 3/8" REG Box	Each	1.0000	332.3800	332.38
CS238EUEPX150MNPT	CS 2 3/8" EUE Pin X 1 1/2" Male NPT	Each	1.0000	331.4700	331.47
RB275ASTR	Round Bar 2 3/4" Astralloy	Per Inch	73.0000	4.5293	330.64
CS278EUEPX190IJP	CS 2 7/8" EUE Pin X 1.9 IJ Pin	Each	3.0000	110.1300	330.39
TB1837-1-11/16BG	1 11/16" BASKET GRAPPLE	Each	2.0000	164.4600	328.92
TB1837-1-15/16BG	1 15/16" BASKET GRAPPLE	Each	2.0000	164.4600	328.92
TB1837-1-5/16BG	1 5/16" BASKET GRAPPLE	Each	2.0000	164.4600	328.92
TB1837-2-1/4BG	2 1/4" BASKET GRAPPLE	Each	2.0000	164.4600	328.92
TB1837-2-9/16BG	2 9/16" BASKET GRAPPLE	Each	2.0000	164.4600	328.92
CS350REGPX238IFP	CS 2 3/8" IF Pin X 3 1/2" REG Pin	Each	1.0000	326.7600	326.76
RB3EN30B	Round Bar 3.00" EN30B	Per Inch	70.0000	4.6604	326.23
TB1837-1-1/16BG	1 1/16" BASKET GRAPPLE	Each	2.0000	162.3500	324.70
SKBA278HP	Seal Kit Bearing Assembly 2 7/8" High Performance	Each	14.0000	22.7800	318.92
PGB169	Pulse Generator Bolt 1 11/16"	Each	6.0000	52.7883	316.73
SK278	Seal Kit 2 7/8" Motor	Each	23.0000	13.6552	314.07
CS150MTBX.625SRB	CS 1/2 MT Box X 5/8" SUCKER ROD Box	Each	1.0000	314.0000	314.00
SK475	Seal Kit 4 3/4" Motor	Each	3.0000	104.4167	313.25
T13538-2-5/8BG	2 5/8" BASKET GRAPPLE	Each	1.0000	310.0000	310.00
FS475IF	Float Sub 4 3/4" IF	Each	1.0000	306.7600	306.76
UPR375	Upper Piston Ring 3 3/4"	Each	4.0000	76.4400	305.76
T9343-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	303.7800	303.78
T9343-5/8BG	5/8" BASKET GRAPPLE	Each	1.0000	303.7800	303.78
SKDG278200	Seal Kit D&G 2" For 278	Each	91.0000	3.3266	302.72
AKOSM475	AKO Spline Mandrel 4 3/4"	Each	1.0000	302.4600	302.46
CS278PACBX238REGP	CS 2 7/8" PAC Box X 2 3/8" REG Pin	Each	2.0000	150.3000	300.60
T27769-2-1/8OSG	2 1/8" GUIDE	Each	1.0000	300.0000	300.00
T9308SGC	Spring Grapple Control	Each	4.0000	75.0000	300.00
T9403-1-1/2BG	1 1/2" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-1/4BG	1 1/4" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-11/16BG	1 11/16 BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-13/16BG	1 13/16" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-3/4BG	1 3/4" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-3/8BG	1 3/8" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-5/16BG	1 5/16" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-5/8BG	1 5/8" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1-9/16BG	1 9/16" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-1BG	1" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-3/4BG	3/4" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-5/8BG	5/8" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
T9403-7/8BG	7/8" BASKET GRAPPLE	Each	1.0000	298.3500	298.35
PGFN278-2	Pulse Generator Flow Nozzle 2 7/8"- 2 hole design	Each	2.0000	149.0700	298.14
SKMHA278	Seal Kit Motor Head Assembly 2 7/8"	Each	76.0000	3.9167	298.14
MWDAR	MWD - Abrasion Ring	Each	21.0000	14.0952	296.00
RB325ASTR	Round Bar 3.25" ASTRALLOY	Inch	46.0000	6.4167	295.00
PGFC278-2		Each			
T6662-3-1/4SG	Pulse Generator Flow Collar 2 7/8" - two hole design 3 1/4" SPIRAL GRAPPLE		2.0000	146.9100	293.82
	3 21/32" SPIRAL GRAPPLE 3 21/32" SPIRAL GRAPPLE	Each	1.0000	292.5000	292.50
T6662-3-21/32SG		Each	1.0000	292.5000	292.50
T6662-3-3/8SG	3 3/8" SPIRAL GRAPPLE	Each	1.0000	292.5000	292.50
T11557-1-1/16BG	1 1/16" BASKET GRAPPLE	Each	1.0000	292.2100	292.21
T11557-1-3/16BG	1 3/16"BASKET GRAPPLE	Each	1.0000	292.2100	292.21
T11557-15/16BG	15/16" BASKET GRAPPLE	Each	1.0000	292.2100	292.21
T11557-1BG	1" BASKET GRAPPLE	Each	1.0000	292.2100	292.21
RB4754140	Round Bar 4.75" 4140	Per Inch	46.0007	6.2969	289.66
USR169	Universal Split Ring 1 11/16"	Each	32.0000	8.9500	286.40
T37590-2-1/4BG	2 1/4" BASKET GRAPPLE	Each	1.0000	286.2600	286.26
DSS650	Dump Sub Spring 6 1/2"	Each	3.0000	93.9133	281.74
FBG10-3.625	FracBall, G10 Ø3.625-3.628	Each	1.0000	280.0000	280.00

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 38 of 42

T9343-1-1/16BG	1 1/16" BASKET GRAPPLE	Each	1.0000	279.9200	279.92
T9343-1-3/16BG	1 3/16" BASKET GRAPPLE	Each	1.0000	279.9200	279.92
T9343-15/16BG	15/16" BASKET GRAPPLE	Each	1.0000	279.9200	279.92
T9343-7/8BG	7/8" BASKET GRAPPLE	Each	1.0000	279.9200	279.92
BRGMOTOR350	Bearing 3 1/2" Motor 406819AZ IKO	Each	4.0000	69.8400	279.36
WRSN550	Wire Rope Spline Nipple 5 1/2"	Each	2.0000	138.1900	276.38
CS238IFBX278REGP	CS 2 3/8 IF Box X 2 7/8 REG Pin	Each	1.0000	275.0900	275.09
CS350REGBX238IFB	CS 3 1/2" REG Box X 2 3/8" IF Box	Each	1.0000	275.0600	275.06
RB2125BC	Round Bar 2.125" Beryllium Copper	Per Inch	12.0000	22.8617	274.34
T9309-2BMCP	2" Basket Mill Control Packer	Each	2.0000	136.5000	273.00
PRR375	Piston Retaining Ring 3 3/4"	Each	27.0000	10.0856	272.31
HDSR278	Hyd Disc Shear Ring 2 7/8"	Each	9.0000	30.1356	271.22
T9272-2-3/4SG	2 3/4" Spiral Grapple	Each	1.0000	271.1500	271.15
CS238PACBX238IFP	CS 2 3/8" PAC Box X 2 3/8" IF Pin	Each	4.0000	67.6200	270.48
T9873SGC	SPIRAL GRAPPLE CONTROL	Each	3.0000	88.1867	264.56
FBA-3.333	Ø3.333 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	262.8600	262.86
FBA-3.417	Ø3.417 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	262.8600	262.86
FBA-3.500	Ø3.500 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	262.8600	262.86
FBA-3.625	Ø3.625 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	262.8600	262.86
RS\$250	Rotating Sheer Sub 2 1/2"	Each	1.0000	262.5000	262.50
RB225ALB	Round Bar 2.25" Alum. Br.	Per Inch	42.0000	6.2343	261.84
T9406CG	2 5/16" CONTROL GUIDE	Each	2.0000	130.8800	261.76
T21306BGC	BASKET GRAPPLE CONTROL	Each	2.0000	129.6700	259.34
SK169	Seal Kit 1 11/16" Motor	Each	12.0000	21.5825	258.99
AKOK650	Adjustable Kick Off Key 6 1/2"	Each	39.0000	6.6400	258.96
T6114R-3-3/8BMCP	3 3/8" MILL CONTROL PACKER	Each	1.0000	257.9900	257.99
RB3504130	Round Bar 3.50" 4130	Per Inch	121.0000	2.1145	255.85
SKUA475	Seal Kit Universal Assembly 4 3/4"	Each	60.0000	4.2567	255.40
FBG10-3.583	FracBall, G10 Ø3.583-3.586	Each	1.0000	254.5000	254.50
BR375	Bearing Ring 3 3/4"	Each	21.0000	12.1176	254.47
T9343-1-1/8BG	1 1/8" 9343 Basket Grapple	Each	1.0000	253.0000	253.00
T9343-1-7/16BG	1 7/16" 9343 Basket Grapple	Each ·	1.0000	253.0000	253.00
CS350EUEBX350REGP	CS 3 1/2" EUE Box X 3 1/2" REG Pin	Each	1.0000	252.5600	252.56
SKDS650	Seal Kit Dump Sub 6 1/2"	Each	12.0000	21.0275	252.33
RB2508620	Round Bar 2.50" 8620	Per Inch	136.0000	1.8195	247.45
RB425654512	Round Bar 4.25" 65-45-12	Per Inch	54.0000	4.5646	246.49
PGS318B7825	Pulse Generator Sleeve 3 1/8" - to suit Bico 7/8-2.5	Each	1.0000	242.6500	242.65
TB1837-2-15/16SG	2 15/16" BASKET GRAPPLE	Each	1.0000	241.8000	241.80
TB1837-3-3/32SG	3 3/32" SPIRAL GRAPPLE	Each	1.0000	241.8000	241.80
CS350REGBX350REGB	CS 3 1/2" REG Box X 3 1/2" REG Box	Each	1.0000	241.3100	241.31
SK350	Seal Kit 3 1/2" Motor	Each	6.0000	40.0333	240.20
CS125MTBX150MTP	CS 125 MT Box X 150 MT Pin	Each	7.0000	34.2400	239.68
TB6234-3-21/32SG	3 21/32" SPIRAL GRAPPLE	Each	1.0000	237.5100	237.51
TB6234-3-3/4SG	3 3/4" SPIRAL GRAPPLE	Each	1.0000	237.5100	237.51
T27768-1-13/16SG	1 13/16 SPIRAL GRAPPLE	Each	1.0000	236.0500	236.05
WRGR450-3.875	Wire Rope Gauge Ring 4 1/2"-3.875	Each	1.0000	235.6200	235.62
T6114R-2-19/32BMCP	2 19/32" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-2-3/8BMCP	2 3/8" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-2-7/8BMCP	2 7/8" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-3-1/16BMCP	3 1/16" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-3-1/2BMCP	3 1/2" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-3-1/8BMCP	3 1/8" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-3-21/32BMCP	3 21/32" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-3-3/32BMCP	3 3/32" BASKET MILL CONTOL PACKER	Each	1.0000	232.7000	232.70
T6114R-3-3/4BMCP	3 3/4" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-4-1/4BMCP	4 1/4" BASKET MILL CONTROL PACKER	Each	1.0000	232.7000	232.70
T6114R-4-1/8BMCP	4 1/8" BASKET MILL CONTROL PACKER Seal Kit Packoff	Each	1.0000	232.7000	232.70
SKPackoff ERC10.2.125	Seal Kit Packoff FracBall, G10 Ø2.125-2.128	Each	22.0000	10.4682	230.30
FBG10-2.125		Each	2.0000	115.0000	230.00
TB10204-1-3/4BG	1 3/4" Basket Grapple	Each	1.0000	230.0000	230.00

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 39 of 42

1/0 244 04 44	V-I-: 01044 04 44	5	0.0000	444.5050	200.24
KS-344-81-11	Kalsi Seal 344-81-11	Each	2.0000	114.5050	229.01
WRSNK450-550	Wire Rope Spline Nipple Key 4 1/2"-5 1/2"	Each	5.0000	45.7220	228.61
CS238EUEBX278PACP T9405BGC	CS 2 3/8" EUE Box X 2 7/8" PAC Pin BASKET GRAPPLE CONTROL	Each	2.0000	113.8000	227.60
MWDPRB	MWD Poppet Retention Bolt	Each	2.0000	113.1700	226.34
T9273SGC	SPIRAL GRAPPLE CONTROL	Each	4.0000	56.2875	225.15
CS4NRBX238PACP		Each	3.0000	75.0000	225.00
	CS 4" N-ROD Box X 2 3/8" PAC Pin	Each	1.0000	223.0400	223.04
RB3504340	Round Bar 3.50" 4340	Per Inch	29.0000	7.6910	223.04
TB1837-3-1/16SG	3 1/16" SPIRAL GRAPPLE	Each	1.0000	222.4300	222.43
TB1837-3SG	3" SPIRAL GRAPPLE	Each	1.0000	222.4300	222.43
FBA-2.750	Ø2.750 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	221.4300	221.43
FBA-3.000	Ø3.000 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	221.4300	221.43
FBA-3.083	Ø3.083 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	221.4300	221.43
FBA-3.167	Ø3.167 Solid Aluminum (7075-T6) Frac Ball, +.003/000 Tolerance	Each	1.0000	221.4300	221.43
RB2754140	Round Bar 2.75" 4140	Per Inch	97.0000	2.2572	218.95
T21303R-2-19/32BMCP	2 19/32" BASKET MILL CONTROL PACKER	Each	1.0000	217.6200	217.62
T21303R-2-3/8BMCP	2 3/8" BASKET MILL CONTROL PACKER	Each	1.0000	217.6200	217.62
T21303R-2-7/8BMCP	2 7/8" BASKET MILL CONTROL PACKER	Each	1.0000	217.6200	217.62
RB1758620	Round Bar 1.75" 8620	Per Inch	192.0000	1.1207	215.18
RB6EN30B	Round Bar 6.00" EN30B	Per Inch	13.0000	16.5354	214.96
T6665R-1-1/2BMCP	1 1/2" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-1-1/4BMCP	1 1/4" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-1-3/4BMCP	1 3/4" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-1-7/16BMCP	1 7/16" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-1/16BMCP	2 1/16" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-1/2BMCP	2 1/2" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-1/4BMCP	2 1/4" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-1/8BMCP	2 1/8" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-13/16BMCP	2 13/16" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-15/16BMCP	2 15/16" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-19/32BMCP	2 19/32" BASKET MILL CONTROL PAKCER	Each	1.0000	213.2000	213.20
T6665R-2-3/4BMCP	2 3/4" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-3/8BMCP	2 3/8" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-5/16BMCP	2 5/16" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-2-5/8BMCP	2 5/8" BASKET MILL CONTROL PAKCER	Each	1.0000	213.2000	213.20
T6665R-2-7/16BMCP	2 7/16" BASKET MILL CONTROL PAKCER	Each	1.0000	213.2000	213.20
T6665R-2-7/8BMCP	2 7/8" BASKET MILL CONTROL PAKCER	Each	1.0000	213.2000	213.20
T6665R-2BMCP	2" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-3-1/16BMCP	3 1/16" BASKET MILL CONTROL PACKER	Each	1.0000	213.2000	213.20
T6665R-3-1/8BMCP	3 1/8" BASKET MILL CONTROL PAKCER	Each	1.0000	213.2000	213.20
FBG10-2.000	FracBall, G10 Ø2.000-2.003	Each	2.0000	105.0000	210.00
T27768-1-3/8BG	1 3/8" BASKET GRAPPLE	Each	1.0000	207.7700	207.77
T9343-1-1/2SG	1 1/2" SPIRAL GRAPPLE	Each	1.0000	207.6000	207.60
RCSP278	Rig Circ Sub Piston 2 7/8"	Each	5.0000	41.4520	207.26
T9403-1-7/8SG	1 7/8" SPIRAL GRAPPLE	Each	1.0000	206.2100	206.21
T9403-2SG	2" SPIRAL GRAPPLE	Each	1.0000	206.2100	206.21
HDTSL278	Hyd Disc Top Sub Latch 2 7/8"	Each	1.0000	203.5100	203.51
RR375	Retainer Ring 3 3/4"	Each	21.0000	9.6452	202.55
RB1754140	Round Bar 1.75" 4140	Per Inch	233.0000	0.8682	202.28
WRGR550-4.653	Wire Rope Gauge Ring 5 1/2"-4.653	Each	1.0000	200.0300	200.03
CS100MTBX.75SRP	CS 1" MT Box x 3/4" Sucker Rod Pin	Each	1.0000	200.0000	200.00
CS100MTBX200LDCP	CS 1" MT Box X 2" LDC Pin	Each	1.0000	200.0000	200.00
CS150MTBX100UNFB	CS 1 1/2" MT Box X 1" UNF Box	Each	1.0000	200.0000	200.00
T9344BGC	BASKET GRAPPLE CONTROL	Each	3.0000	65.9333	197.80
TB1839-2BMCP	2" BASKET MILL CONTROL PACKER	Each	1.0000	196.5600	196.56
TB1839R-1-7/16BMCP	1 7/16" MILL CONTROL PACKER	Each	1.0000	196.5600	196.56
SKA350	Seal Kit Ard 3 1/2"	Each	15.0000	12.9480	194.22
RB150EN30B	Round Bar 1.50" EN30B	Per Inch	152.0000	1.2640	192.13
T9343-1-9/16BG	1 9/16" BASKET GRAPPLE	Each	1.0000	191.3000	191.30
FBG10-1.875	FracBall, G10 Ø1.875-1.878	Each	2.0000	95.0000	190.00

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 40 of 42

T9307-2-1/16SG	2 1/16" Spring Grapple	Each	1.0000	189.5000	189.50
JN318	Jet Nozzle 3 1/8" - 2 3/8 REG Pin	Each	1.0000	188.3000	188.30
T6113SGC	SPIRAL GRAPPLE CONTROL	Each	2.0000	93.8900	187.78
MWDMMSK	MWD - Medium Muleshoe Key	Each	4.0000	46.7825	187.13
RB325ALB	Round Bar 3.25" Alum. Br.	Per Inch	15.0000	12.3880	185.82
CS150MNPTX150MTP	CS 1 1/2" Male NPT Pin X 1 1/2" MT Pin	Each	1.0000	184.8000	184.80
SKDG318200	Seal Kit D&G 2" For 3 1/8"	Each	110.0000	1.6665	183.31
RB125BC	Round Bar 1.250" Beryllium Copper	Each	23.0000	7.9587	183.05
T60947R-2-7/8BMCP	2 7/8" BASKET MILL CONTROL PACKER	Each	1.0000	182.5200	182.52
T8550-2-19/32BMCP	2 19/32" BASKET MILL CONTROL PACKER	Each	1.0000	182.5200	182.52
TB1839R-1-1/16BMCP	1 1/16" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-1/2BMCP	1 1/2" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-1/4BMCP	1 1/4" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-1/8BMCP	1 1/8" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-11/16BMCP	1 11/16" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-13/16BMCP	1 13/16" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-3/4BMCP	1 3/4" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-3/8BMCP	1 3/8" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-5/8BMCP	1 5/8" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1-7/8BMCP	1 7/8" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-1BMCP	1" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-2-5/16BMCP	2 5/16" BASKETE MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-2-5/8BMCP	2 5/8" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-2-7/16BMCP	2 7/16" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
TB1839R-2-9/16BMCP	2 9/16" BASKET MILL CONTROL PACKER	Each	1.0000	177.4500	177.45
RB3254340	Round Bar 3.25" 4340	Per Inch	48.0050	3.6942	177.34
RB24140	Round Bar 2.00" 4140	Per Inch	157.0000	1.1281	177.11
USSR375	Universal Split Seal Retainer 3 3/4"	Each	15.0000	11.7920	176.88
WRGR550-4.887	Wire Rope Gauge Ring 5 1/2"-4.887	Each	1.0000	176.6600	176.66
PH278	Piston Housing 2 7/8"	Each	1.0000	175.9900	175.99
WRGR450-3.701	Wire Rope Gauge Ring 4 1/2"-3.701	Each	1.0000	175.6300	175.63
CS278EUEBX150MTP	CS 2 7/8" EUE BOX X 1 1/2" MT PIN	Each	1.0000	175.0000	175.00
T11558BGC	BASKET GRAPPLE CONTROL	Each	2.0000	86.1200	172.24
RB225EN30B	Round Bar 2.25" EN30B	Per Inch	57.0000	3.0195	172.11
RB8754140	Round Bar 8.75" 4140	Per Inch	8.0000	21.3200	170.56
T15862-2-27/32OSG	2 27/32" GUIDE	Each	2.0000	85.0000	170.00
RB137517-4	Round Bar 1.375" 17-4	Each	97.0000	1.7145	166.31
WRGR550-4.825	Wire Rope Gauge Ring 5 1/2"-4.825	Each	1.0000	165.4100	165.41
UBR375	Universal Ball 3 3/4"	Each	26.0000	6.3458	164.99
TB1837-1-3/8BG	1 3/8" BASKET GRAPPLE	Each	1.0000	164.6900	164.69
TB1837-2-7/16BG	2 7/16" BASKET GRAPPLE	Each	1.0000	164.4600	164.46
RB5504145	Round Bar 5.50" 4145	Per Inch	18.0000	9.1050	163.89
CS190IJBX150MTP	CS 190 IJ Box X 1 1/2" MT Pin	Each	4.0000	40.7600	163.04
CS278REGPX278REGP	CS 2 7/8" REG Pin X 2 7/8" REG Pin	Each	1.0000	162.5600	162.56
TB1839R-2-1/2BMCP	2 1/2" BASKET MILL CONTROL PACKER	Each	1.0000	162.4700	162.47
CS1500SABX150MTP	CS 1500 SA Box X 1/2" MT Pin	Each	1.0000	161.8900	161.89
RB550654512	Round Bar 5.50" 65-45-12	Inch	20.0000	8.0655	161.31
WRGR450-3.926	Wire Rope Gauge Ring 4 1/2"-3.926	Each	1.0000	160.6300	160.63
WRGR450-3.965	Wire Rope Gauge Ring 4 1/2"-3.965	Each	1.0000	160.6300	160.63
SKDS475	Seal Kit Dump Sub 4 3/4"	Each	10.0000	15.9410	159.41
T9404-2-5/16OSG	2 5/16" OVERSHOT GUIDE	Each	2.0000	79.5000	159.00
WRGR550-6.241	Wire Rope Gauge Ring 5 1/2"-6.241	Each	1.0000	158.5500	158.55
SKSS238	Seal Kit Sep Sub 2 3/8"	Each	36.0000	4.4025	158.49
WRSN450	Wire Rope Spline Nipple 4 1/2"	Each	2.0000	77.9250	155.85
CSP278	Circ Sub Piston 2 7/8"	Each	7.0000	22.0957	154.67
RB54330V	Round Bar 5" 4330V	Per Inch	44.0000	3.4880	153.47
MWDISR	MWD - Intermodule Split Ring	Each	21.0000	7.2852	152.99
BR169	Bearing Race 1 11/16"	Each	9.0000	16.9778	152.80
WRGR550-6.151	Wire Rope Gauge Ring 5 1/2"-6.151	Each	1.0000	152.5500	152.55
WRGR550-4.545	Wire Rope Gauge Ring 5 1/2"-4.545	Each	1.0000	152.0300	152.03

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 41 of 42

FBG10-1.125	FracBall, G10 Ø1.125-1.128	Each	3.0000	50.0000	150.00
TB3607-3-1/2SG	3 1/2" SPIRAL GRAPPLE	Each	1.0000	150.0000	150.00
T9873BGC	BASKET GRAPPLE CONTROL	Each	1.0000	148.1900	148.19
WRGR550-6.059	Wire Rope Gauge Ring 5 1/2"-6.059	Each	1.0000	148.0500	148.05
TB1839R-2-1/8BMCP	2 1/8" Basket Mill Control Packer	Each	1.0000	147.5000	147.50
RB58620	Round Bar 5.00" 8620	Per Inch	27.0000	5.4537	147.25
RB1254140	Round Bar 1.25" 4140	Per Inch	326.9950	0.4486	146.68
BRUSH0955	.955 BRUSH TO SUIT ROTATING BRUSH 5 1/2"	Each	25.0000	5.8400	146.00
RB2504340	Round Bar 2.50" 4340	Per inch	57.0000	2.5560	145.69
T2HSN	2" HYDRAULIC SPEAR NOSE	Each	2.0000	72.6650	145.33
FBG10-2.500	FracBall, G10 Ø2.500-2.503	Each	1.0000	145.0000	145.00
RCSP475	Rig Circulating Sub Piston 4 3/4"	Each	2.0000	72.4250	144.85
T10564BGC	BASKET GRAPPLE CONTROL	Each	1.0000	143.0000	143.00
WRGR550-4.767	Wire Rope Gauge Ring 5 1/2"-4.767	Each	1.0000	142.4100	142.41
FBG10-1.375	FracBall, G10 Ø1.375-1.378	Each	2.0000	70.0000	140.00
T2-1/2HSN	2 1/2" HYDRAULIC SPEAR NOSE	Each	2.0000	69.3200	138.64
T27764-2-1/8SCG	2 1/8 OD SPIRAL CONTROL GUIDE	Each	1.0000	137.7700	137.77
T9272-2-1/16BGC	2 1/16" BASKET GRAPPLE	Each	1.0000	136.5000	136.50
SKMHA169	SEAL KIT MHA 1 11/16"	Each	83.0000	1.6130	133.88
RB23754140	Round Bar 2.375" 4140	Per Inch	61.0000	2.1867	133.39
RB48620	Round Bar 4.00" 8620	Per Inch	30.0000	4.3663	130.99
CS238EUEPX.75SRP	CS 2 3/8" EUE Pin X 3/4" Sucker Rod Pin	Each	1.0000	130.7300	130.73
FBG10-2.375	FracBall, G10 Ø2.375-2.378	Each	1.0000	130.0000	130.00
RB84140	Round Bar 8.00" 4140	Per Inch	7.0000	18.0000	126.00
RB375ALB	Round Bar 3.75" Alum Br.	Per Inch	7.0000	17.5186	122.63
RB275EN30B	Round Bar 2.75" EN30B	Per Inch	24.0000	5.0179	120.43
FBG10-2.250	FracBall, G10 Ø2.250-2.253	Each	1.0000	120.0000	120.00
T37591BGC	BASKET GRAPPLE CONTROL	Each	1.0000	119.3400	119.34
FBG10-1.250	FracBall, G10 Ø1.250-1.253	Each	2.0000	57.5000	115.00
RB117-4	Round Bar 1.00" 17-4	Each	118.0000	0.9744	114.98
SWR358258	Slip Wear Ring 2 5/8" for 3 5/8"	Each	4.0000	28.2425	112.97
CS350MTRPX238REGP	CS 3 1/2" MTR Pin X 2 3/8" REG Pin	Each	1.0000	112.9200	112.92
RB375EN30B	Round Bar 3.75" EN30B	Per Inch	14.0000	7.8243	109.54
T6114-4-3/4TAP	4 3/4" TYPE A PACKER	Each	2.0000	53.9500	107.90
B278-11	Bean 11/32"	Each	5.0000	21.2560	106.28
T10544-4-11/16OSTS	4 11/16" TOP SUB	Each	1.0000	104.3600	104.36
KBR375	Kalsi Backup Ring 3 3/4"	Each	17.0000	5.9747	101.57
RB54340	Round Bar 5.00" 4340	Per Inch	14.0000	7.1857	100.60
TA6235SGC	SPIRAL GRAPPLE CONTROL	Each	1.0000	100.0000	100.00
TB3608SGC	SPIRAL GRAPPLE CONTROL	Each	1.0000	100.0000	100.00
RB162517-4	Round Bar 1.625" 17-4	Per Inch	50.0000	1.9564	97.82
T17619BGC	BASKET GRAPPLE CONTROL	Each	1.0000	95.4200	95.42
RB275ALB	Round Bar 2.75" Alum. Br.	Per Inch	11.0000	8.5791	94.37
RB2ALB	Round Bar 2.00" Alum. Br.	Per Inch	15.0000	6.0820	91.23
RB64140	Round Bar 6.00" 4140	Per Inch	9.0000	10.0289	90.26
FBG10-1.000	FracBall, G10 Ø1.000-1.003	Each	2.0000	45.0000	90.00
FBG10-1.750	FracBall, G10 Ø1.750-1.753	Each	1.0000	90.0000	90.00
SK375	Seal Kit 3 3/4" Motor	Each	3.0000	29.7433	89.23
SKDG169125	Seal Kit D&G 1 1/4" For 1 11/16"	Each	90.0000	0.9900	89.10
FBG10-1.625	FracBall, G10 Ø1.625-1.628	Each	1.0000	85.0000	85.00
RB14140	Round Bar 1.00" 4140	Per Inch	269.0000	0.3152	84.78
RB275304	Round Bar 2.75" 304 SS	IN	17.0000	4.9600	84.32
UBR278	Universal Ball Retainer 2 7/8"	Each	12.0000	6.7725	81.27
T27763BGC	BASKET GRAPPLE CONTROL	Each	1.0000	80.7300	80.73
SKMHA218	Seal Kit MHA 2 1/8"	Each	37.0000	2.0949	77.51
RB250304	Round Bar 2.50" 304 SS	in	17.0000	4.5400	77.18
B278-13	Bean 13/32"	Each	4.0000	18.2000	72.80
RB350ALB	Round Bar 3.50" Alum. Br.	Per Inch	5.0000	14.5540	72.77
DSN650	Dump Sub Nozzle 6 1/2"	Each	71.0000	1.0000	71.00
PGS318	Pulse Generator Sleeve 3 1/8"	Each	1.0000	67.8300	67.83

Case 17-20037 Doc 26-2 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 2 Page 42 of 42

RB250654512	Round Bar 5.50" 65-45-12	INC	39.0000	1.7123	66.78
SKDG350258	Seal Kit D&G 2 5/8" For 3 1/2"	Each	10.0000	6.1000	61.00
RB175ALB	Round Bar 1.75" Alum. Br.	Per Inch	13.0000	4.6669	60.67
RB325EN30B	Round Bar 3.25" EN30B	Per Inch	8.9950	6.5870	59.25
RB125ASTR	Round bar 1.25" Astralloy	Each	59.0000	0.9964	58.79
T6114-4-1/2TAP	4 1/2" TYPE A PACKER	Each	1.0000	53.9500	53.95
T6114-4-5/8TAP	4 5/8" TYPE A PACKER	Each	1.0000	53.9500	53.95
RB32517-4	Round Bar 3.25`17-4 S.S	Per Inch	6.0000	8.3200	49.92
RB3754145	Round Bar 3.75" 4145	Per Inch	11.0000	4.2209	46.43
RB125EN30B	Round Bar 1.25" EN30B	Per Inch	78.0000	0.5812	45.33
BRUSH0875	.875 Brush to suit rotating brush 5 1/2"	Each	8.0000	5.2900	42.32
T21303-3-1/16TAP	3 1/16" TYPE A PACKER	Each	1.0000	42.1200	42.12
T21303-3-1/4TAP	3 1/4" TYPE A PACKER	Each	1.0000	42.1200	42.12
T21303-3-3/8TAP	3 3/8" TYPE A PACKER	Each	1.0000	42.1200	42.12
T21303-3TAP	3" TYPE A PACKER	Each	1.0000	42.1200	42.12
T6665-3-1/4TAP	3 1/4" TYPE A PACKER	Each	1.0000	42.1200	42.12
T6665-3-21/32TAP	3 21/32" TYPE A PACKER	Each	1.0000	42.1200	42.12
T6665-3-3/8TAP	3 3/8" TYPE A PACKER	Each	1.0000	42.1200	42.12
TL7065-3-1/2TAP	3 1/2" TYPE A PACKER	Each	1.0000	42.1200	42.12
RB0.54140	Round Bar 0.5 (1/2) 4140	Per Inch	255.0000	0.1572	40.08
RB5504140	Round Bar 5.50" 4140	Per Inch	4.0000	9.4850	37.94
T8550-2-3/4TAP	2 3/4" Tap	Each	1.0000	37.7300	37.73
T8550-2-7/8TAP	2 7/8" Tap	Each	1.0000	37.7300	37.73
RB44140	Round Bar 4.00" 4140	Per Inch	6.9990	4.7221	33.05
RB45017-4	Round Bar 4.50" 17-4 SS	Inch	2.0000	15.6450	31.29
RB150ALB	Round Bar 1.50" Alum. Br.	Per Inch	8.0000	3.8963	31.17
TB10202-2-1/8TAP	2 1/8" TYPE A PACKER	Each	1.0000	30.7100	30.71
DSN475	Dump Sub Nozzle 4 3/4"	Each	29.0000	1.0000	29.00
SKAKO375	Seal Lit Adjustable Kick off 3 3/4"	Each	14.0000	2.0700	28.98
SKINTA278	Seal Kit Intensifier Assembly 2 7/8"	Each	19.0000	1.5000	28.50
RB2375EN30B	Round Bar 2.375" EN30B	Per Inch	7.0000	3.8857	27.20
RB2654512	Round Bar 2.00" 65-45-12 (63 3/4" and 26 3/4" Crop	Per Inch	23.0000	1.1791	27.12
RB0.754140	Round Bar 0.75 (3/4) 4140	Per Inch	177.0000	0.1459	25.82
RB14340	Round Bar 1.00" 4340	Per Inch	55.0000	0.4516	24.84
RB18620	Round Bar 1" 8620	Per Inch	88.0000	0.2782	24.48
RB450654512	Round Bar 4.50" 65-45-12	Per Inch	5.0000	4.7520	23.76
RB0.8754140	Round Bar 0.875 (7/8) 4140	Per Inch	111.0000	0.2137	23.72
RB1254340	Round Bar 1.25" 4340	Per Inch	35.0000	0.6649	23.27
SKMHACS278MB	Seal Kit Motor Head Assembly Circulation 2 7/8" Multi-Ball	Each	5.0000	3.6000	18.00
SKPGA278	Seal Kit Pulse Generator 2 7/8"	Each	12.0000	1.0575	12.69
SKUA375	Seal Kit Universal Assembly 3 3/4"	Each	4.0000	3.0400	12.16
UBRSR650	Universal Ball Retainer Split Ring 6 1/2"	Each	1.0000	11.6100	11.61
AKOK375	Adjustable Kick Off Key 3 3/4"	Each	3.0000	3.7500	11.25
WRSB450-550	Wire Rope Spear Barb 4 1/2"-5 1/2"	Each	2.0000	5.0000	10.00
SKAKO475	Seal Kit Adjustable Kick Off 4 3/4"	Each	4.0000	2.4975	9.99
RB12517-4	Round Bar 1.25" 17-4	Per Inch	8.0000	1.1988	9.59
SKINTA218	Seal Kit Intensifier Assembly 2 1/8"	Each	9.0000	0.9400	8.46
RB150ASTR	Round Bar 1.50	Per Inch	7.0000	1.1471	8.03
RB1258620	Round Bar 1.25" 8620	Per Inch	22.0000	0.3527	7.76
SKINTA169	Seal Kit Intensifier Assembly 1 11/16"	Each	7.0000	0.6000	4.20
RB250ALB	Round Bar 2.50" Alum. Br.	Per Inch	2.9950	0.8848	2.65

2,602,576.38



Clerk's stamp:

Court File Number

1603-16074

Court

COURT OF QUEEN'S BENCH OF ALBERTA

Judicial Centre

EDMONTON

Plaintiff

THE TORONTO DOMINION BANK

Defendant

TARTAN CONTROLS INC. and TARTAN CONTROLS CORP.

Document

SECOND REPORT TO THE COURT SUBMITTED BY

PRICEWATERHOUSECOOPERS INC. IN ITS

CAPACITY AS RECEIVER DATED February 10, 2017

Address for Service and

Contact Information of

Party Filing this

Document:

Dentons Canada LLP

2900 Manulife Place

10180 – 101 Street

Edmonton, Alberta T₅J₃V₅

Phone: 780-423-7312 Fax: 780-423-7276

brian.summers@dentons.com Attention: Brian Summers

Exhibit 4

TABLE OF CONTENTS

1.	INTRODUCTION2
2.	BACKGROUND3
3.	POSSESSION AND CUSTODY3
4.	ASSETS4
5.	SECURED CREDITORS5
6.	PRIORITY CLAIMS5
7•	REALIZATION PROCESS5
8.	UNSOLICITED OFFER RECEIVED
9.	PROPOSED SALE TRANSACTION – TCC ASSETS
10.	SERVICE OF COURT APPLICATIONS
11.	RECEIVER'S RECOMMENDATION9
12.	UNITED STATES PROCEEDINGS
13.	FUTURE COURSE OF ACTION
14.	CONCLUSION11
APF	PENDICES
A.	Confidential Appendix – Estimated Realization for Tartan Controls Corp.
В.	Accounts Receivable Listings as at September 28, 2016
C.	Confidential Appendix – Offer of Eastar Premium Pipe Inc. – TCC Assets
D.	Preliminary Injunction Order

INTRODUCTION

1.

- On September 28, 2016, pursuant to an order of the Court of Queen's Bench of Alberta, PricewaterhouseCoopers Inc. ("PwC") was appointed as receiver (in such capacity, the "Receiver"), without security, of all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof of Tartan Controls Inc. ("TCI") and Tartan Controls Corp. ("TCC") (collectively, the "Company") pursuant to section 243(1) of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3 ("BIA") and sections 13(2) of the Judicature Act, R.S.A 2000, c.J-2, and 65(7) of the Personal Property Security Act, R.S.A. 2000, c.P-7.
- On February 6, 2017, the Receiver filed its first report with the Court (the "First Report") setting out the activities of the Receiver, the marketing process for the sale of TCI assets and request the Court's approval of a Sale and Vesting Order for the sale of TCI assets.
- This is the Receiver's second report (the "**Second Report**") to the Court. The purpose of this report is to seek approval of the sale of TCC assets in accordance with paragraphs 3(l) and 3(m) of the Receivership Order and to request a vesting order in respect of the same.
- 1.4 In preparing this Second Report, the Receiver has relied upon certain unaudited financial information of the Company, the Company's various books and records, information obtained from former management of the Company and other sources.
- 1.5 In accordance with industry practice, except as described in this Second Report, the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would comply with Accounting Standards for Private Enterprises pursuant to the CPA Canada Handbooks.
- 1.6 The Receiver reserves the right to refine or amend its comments and findings as further information is obtained or brought to its attention subsequent to the date of this Second Report.
- 1.7 This Second Report contains sensitive information which may adversely affect the sale of the Company's assets (discussed later in this report). Further, if the proposed sale does not close, the Receiver is of the view that efforts to remarket the Company may be impaired if the following appendices to this Second Report are made public at this time:
 - 1.7.1 Confidential Appendix A Estimated Realization for Tartan Controls Corp.
 - 1.7.2 Confidential Appendix C Eastar TCC APA (as defined further below)

(collectively the "Confidential Appendices")

- 1.8 Therefore, the Receiver considers it appropriate that the Confidential Appendices remain confidential until such time as the sale of the TCC assets is completed and respectfully requests that the Confidential Appendices be sealed until that time.
- 1.9 The Receiver established a website at www.pwc.com/ca/tartancontrols. All prescribed materials filed by the Receiver relating to these proceedings are available to creditors and other interested parties in electronic format at this website.
- 1.10 Unless otherwise stated, all monetary amounts noted herein are expressed in Canadian dollars.

2. BACKGROUND

- 2.1 TCC provided drilling services to the oil and gas industry to customers in the United States. At the date of the receivership, the Receiver was aware that TCC had two locations and operated primarily from Casper, Wyoming with a sales office located in Denver, Colorado.
- 2.2 Further information on the Company's background is set out in the Receiver's First Report.

3. POSSESSION AND CUSTODY

- 3.1 At the date of the receivership, TCC was only operating in the United States. To the best of the knowledge of the Receiver, TCC did not continue to carry on business after the Receiver's appointment.
- The Receiver prepared an estimated realization analysis for the TCC assets, attached as Confidential Appendix "A", which includes the underlying factors and reasoning that brought about the Receiver's opinion that there was likely no recoverable value to the estate in a forced liquidation scenario. Accordingly, the Receiver did not immediately proceed with an application for a recognition order in the United States Bankruptcy Court or take possession of the assets in the United States. The Receiver addressed its concerns with TD on this matter as they were the main affected creditor for the TCC assets.
- 3.3 Regardless, the Receiver engaged a third party appraiser to perform a site visit at the location where the majority of the TCC assets were located. A summary of these findings and the assets at each of the TCC locations are discussed later in this report.
- 3.4 The Receiver was of the view that until it moved forward with a potential sale of all assets of TCI and TCC (discussed later in the report), it may not be commercially reasonable to deal with the assets of TCC in the United States.

4. ASSETS

4.1 Set out below is a summary of the TCC assets as determined by the Receiver through a combination of information obtained from the Company's books and records in addition to assessments made from information obtained from site visits.

Cash on Hand

- 4.2 TCC held bank accounts with multiple financial institutions in the United States including TD, First Interstate Bank and First Capital. At the time of our appointment the account balances were nominal or had zero balances.
- 4.3 As indicated previously, the Receiver did not take possession of the TCC assets and, therefore, the Receiver did not establish a new bank account in the United States.

Accounts Receivable

- 4.1 The October 5, 2016 internal financial statements for TCC reflected an accounts receivable balance of approximately US\$325,000 a summary of which is attached as Appendix "B". It is anticipated that this balance is likely overstated as approximately \$155,000 is due from two companies related to TCC and is likely uncollectible.
- 4.2 To date, the Receiver has not pursued collection of accounts receivable of TCC, but will do so when the sale of other TCC assets (discussed later in this report) is completed.

Inventory

4.3 The financial information as at October 5, 2016 reflected an inventory balance of US\$786,845 at TCC. This inventory is of a similar nature to TCI's inventory. However, based on an appraisers review (discussed further below), this inventory balance may not be correct.

Intangibles / Intellectual Property

4.4 The Company's internal financial statements do not reflect any intangible assets or intellectual property. The Receiver performed a search at the patent registries and confirmed that TCC does not hold patents in Canada or the United States.

Capital Assets

4.5 The October 5, 2016 internal financial statements reflected a net book value of the capital assets of approximately US\$466,795. These assets are comprised primarily of various leased vehicles and specific oilfield tools and equipment, namely downhole drill motors.

- Based on a discussion and review of these assets by an appraiser which attended on site, the value of the capital assets reflected in the records of TCC may not be correct.
- 4.6 The Receiver did not release its interest in the leased assets located in the United States as it did not take possession of these assets and was aware that these assets were of particular interest to potential purchasers, as addressed later in this report.

5. SECURED CREDITORS

The Receiver performed a search at the Personal Property Registry (the "PPR") and the following secured creditors were identified as having registered a security interest against TCC. Copies of the search results are included as an appendix to the Receiver's First Report.

Tartan Controls Corp.	
Creditor	Description
Toronto Dominion Bank	All Present and After Aquired Personal Property

- 5.2 The Receiver has retained legal counsel based in the United States, Lewis Roca Rothgerber Christie LLP ("LRRC"), and requested they provide an opinion on the validity of this security.
- 5.3 No creditor has contacted the Receiver indicating they are a secured creditor of TCC other than TD.

6. PRIORITY CLAIMS

As discussed in the Receiver's First Report, the Receiver is currently reviewing the available records of TCC and discussing with its United States legal counsel the potential for any priority claims in the United States that could rank ahead of the security of TD. At this time the Receiver is not aware of any such priority claims.

7. REALIZATION PROCESS

- 7.1 The Receiver assessed the Company's various locations in order to determine the optimal course of action with respect to realizing on the assets at each location. Specifically, the Receiver visited, or caused to be viewed, the locations of the Company to assess the cost versus the benefit to the estate of taking possession and dealing with the assets at each location.
- 7.2 A summary of the activities at each of the TCI locations can be found in the Receiver's First Report. A summary of the activities for each of the TCC locations is discussed in further detail below.

- 7.3 Casper, Wyoming As indicated previously, the majority of TCC assets were located in Casper where the majority of TCC's operations took place. The Receiver engaged a third party to review the assets at this location and based on this review and comparable forced liquidation values for assets of TCI, it was determined that there appeared to be no net benefit to taking possession of these assets (see Confidential Appendix "A" regarding TCC's estimated realization).
- However, as these assets are included in the prospective sale of TCC assets (as discussed below), the Receiver has initiated Chapter 15 recognition proceedings in the United States and anticipates seeking approval of this sale in the United States once a sale and vesting order is granted in Canada.
- 7.5 <u>Denver, Colorado</u> The Received was advised that this location served only as a sales office for TCC with assets limited to furniture and office equipment of minimal recoverable value. Accordingly, the Receiver did not incur costs to assess the assets at this location.

8. UNSOLICITED OFFER RECEIVED

- 8.1 As discussed in the Receiver's First Report, on December 6th, a letter of intent (the "LOI") was received from Eastar Premium Pipe Inc. ("Eastar" or the "Purchaser") for all of the assets of TCI and the TCC assets located in the United States.
- 8.2 The Receiver reviewed the offer with TD and it was concluded that accepting the offer from Eastar was the best course of action and would maximize the realizations in the receivership in light of the Receiver's analysis on the estimated realizations discussed earlier, attached as Confidential Appendix "A".
- 8.3 Following the signing of the LOI, an asset purchase agreement for the assets of both TCI and TCC was negotiated at length. Subsequently, the Receiver and Eastar agreed to separate the transaction in order to deal with the terms of the TCI assets (the "Eastar TCI APA") and the TCC assets (the "Eastar TCC APA") separately.
- 8.4 The Eastar TCI APA is discussed further in the Receiver's First Report. The Eastar TCC APA is attached as Confidential Appendix "C", and will form part of the Temporary Restricted Access Order requested by the Receiver.

9. PROPOSED SALE TRANSACTION – TCC ASSETS

9.1 Set out below is a summary of the principal terms and conditions of the Eastar TCC APA.

All capitalized terms used in this section and not otherwise defined are as defined in the Eastar TCC APA.

Purchased Assets

- Eastar will acquire all the assets, properties and undertaking of TCC used in the United States and located at the premises of TCC at 2327 Colman Circle, Casper, Wyoming and Suite 2800S, 600-17 Street, Denver, Colorado as of the Closing Date in connection with the Business of TCC (the "Purchased Assets"), including but not limited to:
 - 9.2.1 the capital assets of TCC as specified in Appendix I of Schedule B of the Eastar TCC APA, which, for certainty, shall exclude the Excluded Assets and any other assets to which the Receiver did not gain a right to possession since being appointed as Receiver pursuant to the Receivership Order;
 - 9.2.2 the intellectual property owned by TCC including the related designs, drawings, data sheets and any electronic versions of such materials; and
 - 9.2.3 all other assets of TCC as specified in the Eastar TCC APA.

Excluded Assets

- 9.3 Certain Company assets are excluded (the "Excluded Assets") under the Eastar TCC APA, including:
 - 9.3.1 any accounts receivable or cash on hand of TCC as at January 11, 2017; and
 - 9.3.2 any equipment subject to leases, which will be obtained by the Purchaser subsequent to the release of the Receiver's interests therein as described in the Eastar TCC APA.

Consideration

9.4 The Purchase Price shall be paid to the Receiver in full on the Closing Date including any applicable taxes therein as described in the Eastar APA.

Conditions Precedent

- 9.5 The Eastar TCC APA is subject to the satisfaction or waiver of, each of the following conditions precedent:
 - 9.5.1 obtaining an order of the Bankruptcy Court in the United States recognizing the original receivership order;
 - 9.5.2 obtaining an order recognizing the Alberta order approving the sale and an Approval and Vesting Order from Bankruptcy Court in the United States approving the Eastar TCC APA; and

9.5.3 any other terms and conditions as may be directed by the Bankruptcy Court in the United States.

Closing

9.6 The date of closing the purchase and sale transaction shall be the Business Day next following the receipt of the latest of the PRC Approval, the granting of the Recognition Order and the compliance by the Purchaser and Receiver with any terms and conditions as may be contained in the Recognition Order.

10. SERVICE OF COURT APPLICATIONS

- 10.1 This section is intended to address what service of documents the Receiver considers appropriate for both the TCC and TCI sale applications.
- This receivership is in its fifth month. There are a number of reasons that the receivership is taking this length of time to reach applications for approvals of sale. The primary reason is protracted negotiations with respect to potential sales, but there were other logistical issues that needed to be dealt with as well.
- As a result of this extended time, the occupancy costs for the Edmonton premises alone will be approximately \$450,000 by the time the Receiver vacates that location. Due to the protracted negotiations and the cross border nature of the estate, professional fees of the Receiver, its Canadian counsel and its United States counsel will impact estate recoveries.
- 10.4 Consequently, the Receiver expects that the net amount that will be paid upon completion of the sales, after payment of statutory priorities (CRA deemed trust and WEPPA) and the Receiver's fees and disbursements, will not be enough to pay out TD and they will suffer a significant shortfall. In short, there will be no money for unsecured creditors in Canada or the United States.
- The Receiver has served the TCI sale application and First Report on CRA, WCB, all parties having a registration in Alberta's PPR and one unsecured creditor. That one unsecured creditor is Lee Oilfield Service Ltd. ("Lee"). Lee is owed approximately \$164,000. The unsecured creditor of TCI with the next highest claim is owed approximately \$35,000.
- The Receiver will serve the TCC sale application and Second Report on CRA, TD and two unsecured creditors. With respect to serving TCC's unsecured creditors, the Receiver notes the records of TCC indicate that of approximately \$1,200,000 owed to unsecured creditors by TCC, over \$1,000,000 is owed to the related company Tartan Completion Systems Inc. ("TCS"). The Receiver will serve TCS. The next largest creditor of TCC is Stone Properties LLC ("Stone") of Casper Wyoming.; it is owed \$62,500. The Receiver

will attempt to serve Stone, but will not be attempting to serve any other unsecured creditors.

In any event, both of these applications and the Receiver's First Report and Receiver's Second Report are on the Receiver's website, which is available to the public at large.

11. RECEIVER'S RECOMMENDATION

- Based on the foregoing, the Receiver fully supports the approval of the sale of the TCC assets to Eastar and the issuance of the necessary Court Orders to affect the transaction for the following reasons:
 - 11.1.1 The Receiver is of the view that it is unlikely that higher recoveries could be obtained through an auction process after consideration of commissions, expenses and holding costs;
 - 11.1.2 TD, the principal secured creditor of the Company, fully supports accepting the offer from Eastar; and,
 - 11.1.3 As it is expected there will be a shortfall to TD, TD is the only creditor that will be affected by the sale.
- As noted above, the Receiver is of the view that it is preferable that the Confidential Appendices remain confidential until the sale closes. The Receiver is of the view that if the sale does not close, disclosing the Confidential Appendices may impair the Receiver's efforts to remarket the assets if these documents are made public.
- 11.3 Accordingly, the Receiver requests an order of the Court temporarily restricting access to the Confidential Appendices, which will be independently filed with the Court as Confidential Appendices "A" and "C" to this Second Report, pending the closing of the sale.
- If the Eastar deal is not completed as contemplated, the Receiver may seek auction proposals for the sale of the assets to determine the commercial reasonability of the proposals. However, if an auction is required, it is likely that the realizations in the estate of TCC will be impacted and some additional costs in dealing with the assets may be incurred. As indicated previously, TD is aware of this situation.

12. UNITED STATES PROCEEDINGS

- As noted in the Receiver's First Report, following the commencement of the Receivership proceedings in Canada, the Receiver engaged LRRC, legal counsel located in Denver, Colorado, concerning the Receiver's intention to seek provisional relief from the United States Bankruptcy Court for the District of Wyoming (the "U.S. Court") pursuant to Chapter 15 of the United States Bankruptcy Code ("Chapter 15") to deal with the assets of TCC as needed.
- 12.2 In anticipation of the Eastar TCC APA being finalized, materials were filed on January 23, 2017, and an Order to Show Cause and Temporary Restraining Order was granted.
- On February 6, 2017, a Preliminary Injection Order was granted by the U.S. Court. A copy of the order is attached as Appendix "**D**".
- A hearing is scheduled to be held on March 8, 2017 for recognition of the Canadian receivership proceedings as the Foreign Main Proceeding, pursuant to Chapter 15. This will then be followed by a recognition order approving the proposed sale and vesting order pursuant to this application.

13. FUTURE COURSE OF ACTION

- 13.1 The Receiver will proceed as follows in respect of the administration of the estate:
 - 13.1.1 Conclude the sale contemplated above based on the assumption that this Honourable Court approves this proposed transaction;
 - 13.1.2 Continue to pursue the collection of outstanding accounts receivable;
 - 13.1.3 Seek orders in the United States Court for recognition of the Canadian receivership proceedings as the Foreign Main Proceeding and approval of the proposed sale and a vesting order for the TCC assets;
 - 13.1.4 Resolve and conclude all priority claims; and
 - 13.1.5 Conclude all statutory requirements pursuant to the BIA.

14. CONCLUSION

- 14.1 The Receiver respectfully requests that the Court grant the Receiver's motion to:
 - 14.1.1 Approve the sale of the TCC assets to Eastar; and
 - 14.1.2 Grant a Temporary Restricted Access Order with respect to the Confidential Appendices.

This report is respectfully submitted this 10th day of February, 2017

PricewaterhouseCoopers Inc.

In its Capacity as Court Appointed Receiver of Tartan Controls Inc. and Tartan Controls Corp.

Andrew Burnett, CIRP, LIT

Vice President

APPENDIX B

Accounts Receivable Listings as at September 28, 2016

Customer - TCC	\$
Devon Energy	33,561
EOG Resources, Inc.	35,540
Range Resources	510
SM Energy Company, Inc.	5,600
Synergy Resources Corporation	8,400
Tartan Completion Systems Inc.	138,771
Tartan Controls Inc.	16,487
Whiting Petroleum	86,024
	324,893

APPENDIX D

Preliminary Injunction Order

Case 17-20037 Doc 26-5 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 4 Page 16 of 19

Case 17-20037 Doc 22 Filed 02/06/17 Entered 02/06/17 16:18:42 Desc Main Document Page 1 of 4

UNITED STATES BANKRUPTCY COURT DISTRICT OF WYOMING

In re:)	
)	Chapter 15
TARTAN CONTROLS CORP.,)	-
•)	Case No. 17-20037
Debtor in Foreign Proceeding.	j)	

PRELIMINARY INJUNCTION ORDER

The application (the "Application") of PricewaterhouseCoopers Inc. ("PWC"), as the court-appointed receiver (the "Receiver") and authorized foreign representative of Tartan Controls Corp. ("Tartan Corp.") in the proceeding pending in the Court of Queen's Bench of Alberta, Canada (the "Canadian Proceeding"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "Bankruptcy Code") for entry of an order to show cause with temporary restraining order and a preliminary injunction (the "Preliminary Injunction") is before this court. The court considered and reviewed: (i) the Application, (ii) the petition (the "Petition") pursuant to Section 1515 of the Bankruptcy Code for entry of an order recognizing the Canadian Proceeding as a foreign main proceeding; (iii) the Declaration of Andrew Burnett (the "Declaration") offered in support of the Application and the Petition; (iv) the Receivership Order entered in the Canadian Proceeding on September 28, 2016 (the "Receivership Order"); and all other documents filed in support thereof (together with the Application, Petition, Declaration and Receivership Order, the "Supporting Papers"). The court's review of the docket reflects no objections were filed. Therefore, this court finds and concludes as follows:

A. There is a substantial likelihood that the Receiver will be able to demonstrate that the Canadian Proceeding is a "foreign proceeding" within the meaning of Section 101(23) of the Bankruptcy Code and that

¹ Capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

Case 17-20037 Doc 22 Filed 02/06/17 Entered 02/06/17 16:18:42 Desc Main Document Page 2 of 4

the Receiver is a "foreign representative" of the debtor, as defined in Section 101(24) of the Bankruptcy Code;

- B. The commencement or continuation of any action or proceeding in the United States against Tartan Corp., the Receiver, in its role as foreign representative of Tartan Corp., or any of Tartan Corp.'s assets or proceeds thereof should be enjoined pursuant to Sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of Tartan Corp.'s estate in the Canadian Proceeding, and the relief requested either: (i) will not cause undue hardship to; or (ii) any hardship to parties in interest is outweighed by the benefits of the relief requested;
- C. Unless a preliminary injunction order issues, there is a material risk that Tartan Corp.'s assets could be subject to efforts by creditors in the United States to control or possess such assets. Such acts could: (i) interfere with the jurisdictional mandate of this court under Chapter 15 of the Bankruptcy Code; (ii) interfere with and cause harm to the Canadian Proceeding; and (iii) undermine the Receiver's efforts to achieve an equitable result for the benefit of all of Tartan Corp.'s creditors. Accordingly, there is a material risk that Tartan Corp. may suffer immediate and irreparable injury for which it will have no adequate remedy at law and therefore it is necessary that the court enter this Order;
- D. The interests of the public will be served by this court's entry of this Order;
- E. The Receiver, in its role as foreign representative of Tartan Corp., and Tartan Corp., are entitled to the full protections and rights available pursuant to Section 1519(a) of the Bankruptcy Code; and
- F. The security provision provided in Rule 65(c) of the Federal Rules of Civil Procedure, made applicable through Rule 7065 of the Bankruptcy Rules, is unnecessary in this case and is therefore waived.

THEREFORE, IT IS HEREBY ORDERED that, upon entry of this Order and continuing until further Order of this court, all persons and entities are:

1. enjoined from: (i) commencing or continuing any legal proceeding (including, without limitation, arbitration, or any judicial, quasi-judicial, administrative or regulatory action, proceeding or process whatsoever), including any discovery, or taking any other action (each, an "Action") against the Receiver, in its role as foreign representative of Tartan Corp., Tartan Corp., or Tartan Corp.'s United States assets or the proceeds thereof, rights, obligations, or liabilities; (ii) the enforcement of any judicial, quasi-judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Receiver, in its role as foreign

2010677209_1 - 2 -

Case 17-20037 Doc 22 Filed 02/06/17 Entered 02/06/17 16:18:42 Desc Main Document Page 3 of 4

representative of Tartan Corp., Tartan Corp., or Tartan Corp.'s United States assets or the proceeds thereof; and (iii) the commencement or continuation of any Action to create, perfect or enforce any lien, setoff or other claim against Tartan or against any of their assets or the proceeds thereof; provided, however, that no Action described in Sections 555, 556, 557, 559, 560, 561, 562 and 1519(d) and (f) of the Bankruptcy Code shall be enjoined by such preliminary injunction (the "Excepted Actions");

- 2. required, if plaintiff in an action in which Tartan Corp. is or was named as a party, or as a result of which liability against Tartan Corp. may be established, to place the Receiver's U.S. Counsel (as defined below) on the master service list of any such action or proceeding and to take such other steps as may be necessary to ensure that such counsel receive: (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding, and (ii) copies of any and all correspondence or other documents circulated to parties listed on the master service list; and
- 3. prohibiting all persons and entities other than the Receiver from possessing or exercising control over Tartan Corp.'s assets located in the United States, except as authorized in writing by the Receiver, by Order of this court, or in the Canadian Proceeding.

It is further ordered that nothing in this Order shall be deemed to prohibit or enjoin any civil action pending in the United States against third parties and non-Tartan Corp. entities or enjoin discovery as otherwise authorized against third parties and non-Tartan entities.

It is further ordered that, until further Order of this court, the Receiver, in its role as foreign representative of Tartan Corp., is entitled to the full protection and rights available pursuant to Section 1519(a) of the Bankruptcy Code, including:

- a. In accordance with and subject to the terms of the Receivership Order, the right and power of the Receiver to administer and/or to realize all or part of Tartan Corp.'s assets located in the United States in order to protect and preserve the value of such assets;
- b. The right and power to transfer, encumber, or otherwise dispose of any assets of Tartan Corp. is prohibited, except by the Receiver as provided in this Preliminary Injunction, the Receivership Order, or to facilitate the operation of Tartan Corp.'s business in the ordinary course; and

- 3 -

Case 17-20037 Doc 26-5 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 4 Page 19 of 19

Case 17-20037 Doc 22 Filed 02/06/17 Entered 02/06/17 16:18:42 Desc Main Document Page 4 of 4

c. The right and power to seek additional relief that is available to a trustee except for relief available under Sections 522, 544, 545, 547, 548, 550, and 724(a) of the Bankruptcy Code.

It is further ordered that (i) any party in interest may make a motion seeking relief from, or modification to, this Preliminary Injunction, by filing a motion on not less than ten (10) business days' notice to the U.S. Counsel (as defined below), seeking an order for such relief, and any such request shall be the subject of a hearing scheduled by the court, and (ii) any party in interest may file objections and be heard by the court in accordance with the terms of any order of the court providing for a hearing on any subsequent relief sought by the Receiver in this proceeding.

It is further ordered that motions, if any, submitted for the purpose of opposing or seeking relief from this Preliminary Injunction must be made in writing and shall be filed with this court and served upon Brent R. Cohen, Esq. and Chad S. Caby, Esq., Lewis Roca Rothgerber Christie LLP, 1200 17th Street, Suite 3000, Denver, CO 80202 (the "U.S. Counsel").

It is further order that, pursuant to Section 1519(b), this Preliminary Injunction shall terminate upon entry of an order granting the Receiver's Petition.

It is further ordered that, pursuant to Rule 7065 of the Federal Rules of Bankruptcy Procedure, the security provisions of Rule 65(c) of the Federal Rules of Civil Procedure are waived.

BY THE COURT:

2/6/2017

Honorable Cathleen D. Parker United States Bankruptcy Judge

Pathleen D. Parker

Clerk's Stamp

COURT FILE NUMBER

1603 16074

COURT OF QUEEN'S BENCH OF

ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

THE TORONTO DOMINION BANK

DEFENDANTS

TARTAN CONTROLS INC., TARTAN COMPLETION SYSTEMS INC., TARTAN CONTROLS CORP. and MILES MCGILLIVRAY CALSO KNOWN AS

Kiles McGillyray

DOCUMENT

APPLICATION FOR ORDER APPROVING SALE AND VESTING ORDER (PERSONAL PROPERTY)

AND TEMPORARY SEALING ORDER (TCC)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Brian W. Summers Dentons Canada LLP 2900 Manulife Place 10180 – 101 Street

Edmonton, Alberta T5J 3V5

Phone: 780.423.7312 Fax: 780.423.7276

File No.: 174886-46/BWS

NOTICE TO RESPONDENT(S)

This application is made against you. You are a respondent.

You have the right to state your side of this matter before the master/judge.

To do so, you must be in Court when the application is heard as shown below:

Date

Tuesday, February 14, 2017

Time

2:00 pm

Where

Edmonton, Law Courts Building The Honourable Mr. Justice R. P.

Before Whom

Belzil

Go to the end of this document to see what you can do and when you must do it.

Remedy claimed or sought:

(a) An Order abridging the time for service of notice of this Application to the time actually given and an Order deeming service upon the parties served as good and sufficient service;

Exhibit 5

25728691_3|NATDOCS

- (b) an Order Approving Sale and Vesting Order, and approving the Receiver's dealing with the TCC Property, as set out in the Receiver's Second Report dated February 10, 2017 ("the Second Report"). The terms of the Order sought in this respect are set out in the form of Order which is attached as Schedule "A" hereto. Alternatively, the Receiver seeks such other terms that the Court may direct;
- (c) an Order declaring that Division 4 Part 6 of the *Rules of Court* does not apply to this Application, and that the Confidential Appendices to the Report be temporarily sealed until the proposed sale as outlined in the Second Report is closed in accordance with its terms, or until further Order of this Court. The terms of the Order sought in this respect are also set out in the form of Order attached as Schedule "A" hereto;
- (d) Alternatively, a direction that the Confidential Appendices do not have to be filed with the Clerk of Court unless or until the proposed sale is closed or until further orders of this Court;
- (e) Alternatively, a temporary Restricted Court Access Orders pursuant to Rule 6.28 of Alberta Rules of Court sealing the contents of the Confidential Appendices until the proposed sales are closed or until further order of this Court;
- (f) Such further or other relief as may be requested of the Court by the Receiver.

Grounds for making this application:

Sale and Vesting Order

- On September 28, 2016, the Court of Queen's Bench of Alberta (the "Court") granted an order (the "Order") appointing PricewaterhouseCoopers Inc. ("PWC" or the "Receiver") as receiver and manager of Tartan Controls Inc. ("TCI") and Tartan Controls Corp. ("TCC") (collectively, the "Companies") of all of the Companies' current and future assets, undertakings and properties of every nature and kind whatsoever and where ever situate pursuant to an application made by the Plaintiff, The Toronto Dominion Bank ("TD").
- 3 The Order authorized the Receiver to:
 - (a) Market any or all of the real and personal property of the Companies (and to solicit offers in respect of such property or any part or parts thereof), in accordance with Paragraph 3(k) thereof;
 - (b) Negotiate the terms and conditions of a sale of the property of the Companies in accordance with Paragraph 3(k) thereof;
 - (c) Sell, convey, transfer, lease or assign the property of the Companies or any part or parts thereof out of the ordinary course of business with the approval of this Honourable Court in accordance with Paragraph 3(I)(ii) thereof; and
 - (d) Apply for any Vesting Orders necessary to convey the property of the Companies or any part or parts thereof to a purchaser free and clear or any liens and encumbrances in accordance with Paragraph 3(m) thereof.

- Pursuant to the Order, the Receiver undertook a formal marketing and sale process (with respect to the TCI Property) which included making contact with approximately 96 parties from across North America including four Auctioneers to request auction proposals, attending to site visits by interested parties and posting an information package on the Receiver's website for this insolvency proceeding.
- Interested parties were provided with an information package and a form of offer and terms and conditions of sale. The Receiver allowed three weeks for marketing and due diligence, with the submission of offers to be received by December 7, 2016 (the "Bid Deadline").
- By the Bid Deadline, two en bloc offers and two offers on individual lots were received and three auction proposals.
- The offer from Eastar Premium Pipe Inc. ("Eastar") was the highest offer received. This offer included all assets of the Companies, including the assets of TCI in Canada ("TCI Property") and the assets of TCC in the United States ("TCC Property").
- 8 Eastar submitted a letter of intent ("LOI") on December 6, 2016 which was finalized on January 11, 2017.
- Following the signing of the LOI, an Asset Purchase Agreement was entered into between the Receiver and Eastar with respect to the TCI Property effective January 31, 2017 ("TCI APA"). The Receiver and Eastar also negotiated a form of agreement for the purchase of the TCC Property ("TCC APA") and this was signed on February 10, 2017.
- 10 The Receiver has received a non-refundable deposit from Eastar.
- The closing of the transaction under the TCC APA is contingent upon an Order being granted by this Court approving the sale and authorizing the Receiver to complete the transaction; and is also contingent upon an order or orders being granted by the United States Bankruptcy Court recognizing the original receivership order and the Order Approving Sale and Vesting Order which is the subject of this application.

Sealing Order

12. The Confidential Appendices contain confidential information of a commercial nature which, if disclosed to third parties prior to the closing of the sale set out herein, could materially jeopardize the sale, or if the sale does not close, could materially jeopardize the value that the Receiver is subsequently able to obtain from the sale of the TCC Property, and as such, it is appropriate that the Court dispense with filing the Confidential Appendices with the Clerk of the Court until the transaction under the TCC APA has closed, or to grant an interim sealing order in relation thereto.

Material or evidence to be relied on:

- 13. (a) The First Report and Second Report, filed;
 - (b) Confidential Appendices, unfiled;
 - (c) Such further and other material as legal counsel for the Receiver may advise and this Honourable Court may permit.

Applicable rules:

- 14. (a) Rule 6.3;
 - (b) Rule 6.28;
 - (c) Rule 13.5(2); and
 - (d) Such further and other authority as counsel may advise and this Honourable Court may permit

Applicable acts and regulations:

15. N/A

Any irregularity complained of or objection relied on:

16. N/A

How the application is proposed to be heard or considered:

17. in person in open Chambers.

WARNING

If you do not come to Court either in person or by your lawyer, the Court may give the applicant(s) what they want in your absence. You will be bound by any order that the Court makes. If you want to take part in this application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of the form. If you intend to reply on an affidavit or other evidence when the application is heard or considered, you must reply by giving reasonable notice of the material to the applicant.

Clerk's Stamp:

COURT FILE NUMBER

1603 16074

COURT OF QUEEN'S BENCH OF

ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

THE TORONTO DOMINION BANK

DEFENDANTS

TARTAN CONTROLS INC., TARTAN
COMPLETION SYSTEMS INC., TARTAN
CONTROLS CORP. and MILES MCGILLIVRAY

DOCUMENT

SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) AND TEMPORARY

SEALING ORDER (TCC)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Brian W. Summers Dentons Canada LLP 2900 Manulife Place 10180 – 101 Street

Edmonton, Alberta T5J 3V5

Phone: 780.423.7312 Fax: 780.423.7276

File No.: 174886-46/BWS

DATE ON WHICH ORDER WAS PRONOUNCED:

Tuesday, February 14, 2017

NAME OF JUSTICE WHO MADE THIS ORDER:

The Honourable Mr. Justice R. P. Belzil

LOCATION:

EDMONTON

UPON the application of PricewaterhouseCoopers Inc., in its capacity as court-appointed receiver (the "Receiver") of Tartan Controls Corp. ("TCC") and all of TCC's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "TCC Property") under the Receivership Order granted by the Honourable Justice S.D. Hillier dated September 28, 2016 (the "Receivership Order"), for an Order (i) approving the sale transaction (the "TCC Transaction") contemplated by the Asset Purchase Agreement effective February 9, 2017 (the "TCC Sale Agreement") between the Receiver as receiver of TCC, and not in its personal or corporate capacity, and Eastar Premium Pipe Inc. (the "Purchaser"); (ii) vesting in the Purchaser all of the right, title and interest of TCC in and to the assets described therein ("Purchased Assets") free and clear of all Claims (as defined below) and (iii) granting related relief; AND UPON reviewing the First Report of the Receiver dated February 6, 2017 (the "First Report") and the Second Report of the Receiver and counsel for other "Second Report"), AND UPON hearing from counsel for the Receiver and counsel for other

interested persons; AND UPON it appearing that the sale of the Purchased Assets under the TCC Sale Agreement is in the best interests of the creditors of TCC; AND UPON noting that an order restricting access to the unfiled Confidential Appendices being the TCC Sale Agreement and the Receiver's Estimated Realization Analysis with respect to TCC Property (which are collectively called "Confidential Appendices") is appropriate in these circumstances; AND UPON noting that the benefits of an order restricting access to these aforementioned documents before closing of the sale outweigh the deleterious effects on the right to free expression;

IT IS HEREBY ORDERED, ADJUDGED AND DECLARED THAT:

SERVICE

1. Service of the notice of this application and supporting materials is hereby declared to be good and sufficient upon all interested persons and no other person is required to have been served with notice of this application, and time for service is abridged to that actually given.

APPROVAL OF THE ACTIVITIES OF THE RECEIVER

- 2. The manner in which the Receiver has dealt with the TCC Property as set out in the Second Report is hereby approved.
- 3. The actions, conduct and activities of the Receiver in respect of the TCC Property as outlined in the Second Report.

DEFINED TERMS

4. All capitalized terms not defined herein shall have the respective meanings ascribed to them in the TCC Sale Agreement.

APPROVAL OF TRANSACTION

- 5. The TCC Transaction is hereby approved, and the execution of the TCC Sale Agreement by the Receiver is hereby authorized, approved and ratified, and it is hereby declared that the TCC Sale Agreement and any other agreements delivered in connection with the TCC Sale Agreement are validly executed and commercially reasonable.
- 6. The Receiver is hereby authorized and directed to conclude the TCC Transaction on the terms as set out in the TCC Sale Agreement and to take all such steps and execute all such documents as may reasonably be necessary to complete the transactions contemplated therein substantially in accordance with its terms, subject to such amendments as the parties thereto may approve which do not materially and adversely alter the TCC Transaction.

VESTING OF PURCHAED ASSETS

7. Upon delivery of a Receiver's certificate to the Purchaser (or its nominee) substantially in the form set out in **Schedule "A"** hereto (the "**Receiver's Certificate**"), all of the right, title and interest of TCC in and to the Purchased Assets described in the Sale Agreement and listed on **Schedule "B"** hereto shall, without further instrument of transfer or assignment, vest in the Purchaser, absolutely and forever, free and clear of and from any and all claims, estate,

right, title, interest, and liens by, through or under any of TCC, including but not limited to, claims, hypothecs, interests, mortgages, charges, liens (whether contractual, statutory or otherwise), security interests, assignments, actions, levies, taxes, judgments, writs of execution, trusts or deemed trusts (whether contractual, statutory, registered or otherwise), options, agreements, disputes, debts, debentures, easements, covenants, caveats, encumbrances or other rights, limitations or restrictions of any nature whatsoever including, without limitation, any rights or interests of any creditors of TCC whether or not they have attached or been perfected, registered or filed, whether secured, unsecured, registered or otherwise, whether by payment, set or otherwise, whether liquidated, unliquidated or contingent (all of the foregoing being collectively referred to hereinafter as the "Claims"), and whether such Claims came into existence prior to, subsequent to, or as a result of any previous order of this Court, by or of all persons or entities of any kind whatsoever, including, without limitation, all individuals, firms, corporations, partnerships, joint ventures, trusts, unincorporated organizations, governmental and administrative bodies, agencies, authorities or tribunals and all other natural persons or corporations, whether acting in their capacity as principals or as agents, trustees, executives, administrators or other legal representatives (collectively, the "Claimants"), including for greater certainty and without limiting the generality of the foregoing: (i) the Claims held by or in favour of the individuals and entities served (either directly or through their solicitors) with notice of this Application; and (ii) the beneficiary of any Claims created or provided for pursuant to any previous Order of this Court in these proceeding, including, without limiting the generality of the foregoing:

- (a) Any encumbrances or charges created by the Receivership Order including, without limitation, the Receiver's Charge (as defined in the Receivership Order) and Receiver's Borrowings Charge (as defined in the receivership Order); and
- (b) All charges, security interests or Claims evidenced by registration, filing or publication pursuant to the Personal Property Security Act, RSA 2000, c P-7 (the "PPSA") or any other personal registry system,

for greater certainty, this Court orders that all of the encumbrances affecting or relating to the Purchased Assets and all charges, security interests and claims evidenced by registrations pursuant to the PPSA are expunged, vacated, and otherwise unconditionally ordered removed, discharged and terminated as against the Purchased Assets, in each case effective as of the applicable date and time of the Receiver's Certificate.

- 8. For greater certainly, the Purchased Assets described in the TCC Sale Agreement and listed on Schedule "B" hereto shall exclude the Excluded Assets as defined in the TCC Sale Agreement.
- 9. The Receiver is to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof to the Purchaser.
- No further authorization or approval or any other action by any authority or regulatory body in Canada exercising jurisdiction over the Purchased Assets shall be required for the closing and post-closing implementation of the TCC Transaction contemplated in the Sale Agreement.

RECOGNITION ORDER FROM THE UNITED STATES OF AMERICA

- 11. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All such courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order. More specifically, and not to limit the generality of the foregoing, this Court respectfully requests an order allowing and authorizing the Receiver to take all steps necessary to complete the TCC Transaction and thereupon to vest all right, title and interest of TCC in the Purchased Assets in the Purchaser, free and clear of any interest whatsoever.
- 12. The Purchaser shall be entitled to enter into and upon, hold and enjoy the Purchased Assets for its own use and benefit without any interference of or by any person claiming by or through or against TCC or the Receiver.
- 13. TCC and all persons or entities who claim by, through or under TCC in respect of the Purchased Assets shall stand absolutely and forever barred, estopped, and foreclosed from and permanently enjoined from pursuing, asserting, or claiming any and all estate, right, title, interest, royalty, rental, equity of redemption, or Claim in respect of or to the Purchased Assets and, to the extent that any such persons or entities remain in possession or control of any of the Purchased Assets, or any artifacts or any certificates, instruments or other indicia of title representing or evidencing any right, title, estate or interest in and to the Purchased Assets, they shall forthwith deliver possession thereof to the Purchaser.

CANCELLATION OF SECURITY REGISTRATION

- 14. Upon delivery of the Receiver's Certificate, and upon filing of a certified copy of this Order, together with any applicable registration fees, the appropriate Governmental Authorities (as defined below) are hereby directed to register such transfers, assignments, interest authorizations, discharges, discharge statements of conveyances, as may be required to convey clear title to the Purchased Assets to the Purchaser.
- 15. In order to affect the discharges and transfers described above this Court requests that the Governmental Authorities each take such steps as are necessary to give effect to the terms of this Order and the TCC Sale Agreement authorized herein. Presentment of this Order and a copy of the Receiver's Certificate shall be the sole and sufficient authority of the Governmental Authorities to make and register the said transfers and cancel and discharge the registrations of Claims and any encumbrances on the Purchased Assets.

NET PROCEEDS

16. From and after the delivery of the Receiver's Certificate, any and all Claims of any Claimants in any or all of the Purchased Assets shall vest in the place and in the stead thereof in and to the net sale proceeds of the sale of the Purchased Assets, in the same priorities as existed prior to the granting of this Order, after payment in full of all reasonable costs, charges and expenses, including without limitation, all professional fees and disbursements incurred by the Receiver on a solicitor and his own client full indemnity basis, in connection with the

Receivership Order or the TCC Transaction, and subject to the priority of the Court ordered charges provided in the Receivership Order.

- 17. From and after the delivery of the Receiver's Certificate, the Purchaser shall have no liability of any kind whatsoever to any Claimants in respect of any Claims they may have against the TCC or the Purchased Assets.
- 18. The TCC Transaction shall not be void or voidable at the instance of Claimants and shall not constitute nor shall be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance or other challengeable or reviewable transaction under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") or any other applicable federal or provincial legislation, and the TCC Transaction, or any actions taken in connection therewith, shall not constitute conduct meriting an oppression remedy.
- 19. Nothing in this Order shall prejudice any person's in personam claim against TCC.
- 20. The Receiver is hereby authorized and directed to:
 - (a) perform the covenants in the TCC Sale Agreement substantially in accordance with their terms and conditions, subject to such amendments as the Receiver and the Purchaser may approve which do not materially and adversely alter the Transaction, including without limitation, reasonable extensions of the closing date; and
 - (b) execute all deeds and documents, and to take all such steps as may be necessary or advisable in the sole discretion of the Receiver to consummate the TCC Transaction.

SEALING ORDER

- 21. The Confidential Appendices in the Report (being Appendices A and C) shall immediately be sealed by the Clerk of the Court, kept confidential and not form part of the public record, and not be available for public inspection unless and until filing of the Receiver's Certificate evidencing the closing the Transaction pursuant to this Order, or otherwise ordered by this Court, upon seven days' notice to all interested parties.
- 22. The Clerk of the Court is hereby directed to place the sealed Confidential Appendices separate and apart from all other contents of the Court file in a sealed envelope attached to a notice that sets out the title to these proceedings, the aforementioned description of the documents contained therein and a statement that the contents of the envelope are sealed pursuant to this Order.

MISCELLANOUS MATTERS

- 23. Service of this Order may be effected upon those persons (directly or through legal counsel) who were served with a copy of the Application for this Order by facsimile or electronic mail, and such service shall constitute good and sufficient service. Service is deemed to be effected the next business day following the transmission or delivery of such documents.
- 24. Service on any other person is hereby dispensed with.

Case 17-20037 Doc 26-6 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 5 Page 10 of 13

•

25. The Receiver is at liberty to reapply for further advise, assistance and direction as may be necessary to give full force and effect to the terms of this Order.

J.C.C.Q.B.A.

Schedule "A"

TO THE SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) GRANTED BY THE HONOURABLE JUSTICE R. P. BELZIL DATED FEBRUARY 14, 2017

RECEIVER'S CERTIFICATE

COURT FILE NUMBER

1603 16074

COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

APPLICANT

PRICEWATERHOUSECOOPERS INC. in its capacity as Receiver of TARTAN CONTROLS

INC. and TARTAN CONTROLS CORP.

DOCUMENT

RECEIVER'S CERTIFICATE (TCC)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Brian W. Summers Dentons Canada LLP 2900 Manulife Place 10180 – 101 Street

Edmonton, Alberta T5J 3V5

Phone: 780.423.7312 Fax: 780.423,7276

File No.: 174886-46/BWS

RECITALS

- A. Pursuant to an Order of the Honourable Justice S.D. Hillier of the Court of Queen's Bench of Alberta, Judicial District of Edmonton (the "Court") dated September 28, 2016, PricewaterhouseCoopers Inc. was appointed as the receiver (the "Receiver") of the undertaking, property and assets of Tartan Controls Inc. ("TCI") and Tartan Controls Corp. ("TCC"), (collectively the "Company").
- B. Pursuant to an Order of the Court dated February 14, 2017, the Court approved the Asset Purchase Agreement of purchase and sale made as of February 9, 2017 (the "TCC APA") between the Receiver and Eastar Premium Pipe Inc. ("Eastar") or its nominee purchaser (the "Purchaser"), and provided for the vesting in the Purchaser of TCC's right, title and interest in and to the assets of TCC described in the APA (the "Purchased Assets"), which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in section 9 of the APA have been satisfied or waived by the Receiver and the Purchaser; and (iii) the TCC Transaction has been completed to the satisfaction of the Receiver.
- C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the APA.

THE RECEIVER CERTIFIES the following:

Case 17-20037 Doc 26-6 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 5 Page 12 of 13

	Name:
	Per:
	PRICEWATERHOUSECOOPERS INC., in its capacity as Receiver of the undertaking, property and assets of Tartan Controls Inc. and Tartan Controls Corp. and not in its personal capacity.
4.	This Certificate was delivered by the Receiver at on, 2017.
3.	The Transaction has been completed to the satisfaction of the Receiver; and
	The conditions to Closing as set out in section 9 of the APA have been satisfied or waived by ceiver and the Purchaser (or its nominee);
1. for the	The Purchaser (or its nominee) has paid and the Receiver has received the Purchase Price Purchased Assets payable on the Closing Date pursuant to the TCC APA;

Title:

Case 17-20037 Doc 26-6 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 5 Page 13 of 13

-9-

Schedule "B"

TO THE SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) GRANTED BY THE HONOURABLE JUSTICE R.P. BELZIL DATED FEBRUARY 14, 2017

PURCHASED ASSETS

Clerk's Stamp:

COURT FILE NUMBER

1603 16074

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

THE TORONTO DOMINION BANK

DEFENDANTS

TARTAN CONTROLS INC., TARTAN
COMPLETION SYSTEMS INC., TARTAN
CONTROLS CORP. and MILES MCGILLIVRAY
also known as MILES MCGILLVRAY

DOCUMENT

SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) AND TEMPORARY SEALING ORDER (TCC)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

hereby certify this to be true copy of the original

Brian W. Summers Dentons Canada LLP 2900 Manulife Place 10180 – 101 Street

Edmonton, Alberta T5J 3V5

File No.: 174886-46/BWS

or Clerk of the Court

DATE ON WHICH ORDER WAS PRONOUNCED:

Tuesday, February 14, 2017

Phone: 780.423.7312 Fax: 780.423.7276

NAME OF JUSTICE WHO MADE THIS ORDER:

The Honourable Mr. Justice R. P. Belzil

LOCATION:

EDMONTON

UPON the application of PricewaterhouseCoopers Inc., in its capacity as court-appointed receiver (the "Receiver") of Tartan Controls Corp. ("TCC") and all of TCC's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "TCC Property") under the Receivership Order granted by the Honourable Justice S.D. Hillier dated September 28, 2016 (the "Receivership Order"), for an Order (i) approving the sale transaction (the "TCC Transaction") contemplated by the Asset Purchase Agreement effective February 9, 2017 (the "TCC Sale Agreement") between the Receiver as receiver of TCC, and not in its personal or corporate capacity, and Eastar Premium Pipe Inc. (the "Purchaser"); (ii) vesting in the Purchaser all of the right, title and interest of TCC in and to the assets described therein ("Purchased Assets") free and clear of all Claims (as defined below) and (iii) granting related relief; AND UPON reviewing the First Report of the Receiver dated February 6, 2017 (the "First Report") and the Second Report of the Receiver dated February 10, 2017 (the

25653419 8INATDOCS

Exhibit 6

"Second Report"), AND UPON hearing from counsel for the Receiver and counsel for other interested persons; AND UPON it appearing that the sale of the Purchased Assets under the TCC Sale Agreement is in the best interests of the creditors of TCC; AND UPON noting that an order restricting access to the unfiled Confidential Appendices being the TCC Sale Agreement and the Receiver's Estimated Realization Analysis with respect to TCC Property (which are collectively called "Confidential Appendices") is appropriate in these circumstances; AND UPON noting that the benefits of an order restricting access to these aforementioned documents before closing of the sale outweigh the deleterious effects on the right to free expression;

IT IS HEREBY ORDERED, ADJUDGED AND DECLARED THAT:

SERVICE

1. Service of the notice of this application and supporting materials is hereby declared to be good and sufficient upon all interested persons and no other person is required to have been served with notice of this application, and time for service is abridged to that actually given.

APPROVAL OF THE ACTIVITIES OF THE RECEIVER

- 2. The manner in which the Receiver has dealt with the TCC Property as set out in the Second Report is hereby approved.
- 3. The actions, conduct and activities of the Receiver in respect of the TCC Property as outlined in the Second Report.

DEFINED TERMS

4. All capitalized terms not defined herein shall have the respective meanings ascribed to them in the TCC Sale Agreement.

APPROVAL OF TRANSACTION

- 5. The TCC Transaction is hereby approved, and the execution of the TCC Sale Agreement by the Receiver is hereby authorized, approved and ratified, and it is hereby declared that the TCC Sale Agreement and any other agreements delivered in connection with the TCC Sale Agreement are validly executed and commercially reasonable.
- 6. The Receiver is hereby authorized and directed to conclude the TCC Transaction on the terms as set out in the TCC Sale Agreement and to take all such steps and execute all such documents as may reasonably be necessary to complete the transactions contemplated therein substantially in accordance with its terms, subject to such amendments as the parties thereto may approve which do not materially and adversely alter the TCC Transaction.

VESTING OF PURCHAED ASSETS

7. Upon delivery of a Receiver's certificate to the Purchaser (or its nominee) substantially in the form set out in **Schedule "A"** hereto (the "**Receiver's Certificate**"), all of the right, title and interest of TCC in and to the Purchased Assets described in the Sale Agreement and listed on **Schedule "B"** hereto shall, without further instrument of transfer or assignment, vest in

the Purchaser, absolutely and forever, free and clear of and from any and all claims, estate, right, title, interest, and liens by through or under any of TCC, including but not limited to. claims, hypothecs, interests, mortgages, charges, liens (whether contractual, statutory or otherwise), security interests, assignments, actions, levies, taxes, judgments, writs of execution, trusts or deemed trusts (whether contractual, statutory, registered or otherwise), options, agreements, disputes, debts, debentures, easements, covenants, caveats, encumbrances or other rights, limitations or restrictions of any nature whatsoever including, without limitation, any rights or interests of any creditors of TCC whether or not they have attached or been perfected, registered or filed, whether secured, unsecured, registered or otherwise, whether by payment, set or otherwise, whether liquidated, unliquidated or contingent (all of the foregoing being collectively referred to hereinafter as the "Claims"), and whether such Claims came into existence prior to, subsequent to, or as a result of any previous order of this Court, by or of all persons or entities of any kind whatsoever, including, without limitation, all individuals, firms, corporations, partnerships, joint ventures, trusts, unincorporated organizations, governmental and administrative bodies, agencies, authorities or tribunals and all other natural persons or corporations, whether acting in their capacity as principals or as agents, trustees, executives, administrators or other legal representatives (collectively, the "Claimants"), including for greater certainty and without limiting the generality of the foregoing: (i) the Claims held by or in favour of the individuals and entities served (either directly or through their solicitors) with notice of this Application; and (ii) the beneficiary of any Claims created or provided for pursuant to any previous Order of this Court in these proceeding, including, without limiting the generality of the foregoing:

- (a) Any encumbrances or charges created by the Receivership Order including, without limitation, the Receiver's Charge (as defined in the Receivership Order) and Receiver's Borrowings Charge (as defined in the receivership Order); and
- (b) All charges, security interests or Claims evidenced by registration, filing or publication pursuant to the Personal Property Security Act, RSA 2000, c P-7 (the "PPSA") or any other personal registry system,

for greater certainty, this Court orders that all of the encumbrances affecting or relating to the Purchased Assets and all charges, security interests and claims evidenced by registrations pursuant to the PPSA are expunged, vacated, and otherwise unconditionally ordered removed, discharged and terminated as against the Purchased Assets, in each case effective as of the applicable date and time of the Receiver's Certificate.

- 8. For greater certainly, the Purchased Assets described in the TCC Sale Agreement and listed on Schedule "B" hereto shall exclude the Excluded Assets as defined in the TCC Sale Agreement.
- 9. The Receiver is to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof to the Purchaser.
- 10. No further authorization or approval or any other action by any authority or regulatory body in Canada exercising jurisdiction over the Purchased Assets shall be required for the closing and post-closing implementation of the TCC Transaction contemplated in the Sale Agreement.

RECOGNITION ORDER FROM THE UNITED STATES OF AMERICA

- 11. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All such courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order. More specifically, and not to limit the generality of the foregoing, this Court respectfully requests an order allowing and authorizing the Receiver to take all steps necessary to complete the TCC Transaction and thereupon to vest all right, title and interest of TCC in the Purchased Assets in the Purchaser, free and clear of any interest whatsoever.
- 12. The Purchaser shall be entitled to enter into and upon, hold and enjoy the Purchased Assets for its own use and benefit without any interference of or by any person claiming by or through or against TCC or the Receiver.
- 13. TCC and all persons or entities who claim by, through or under TCC in respect of the Purchased Assets shall stand absolutely and forever barred, estopped, and foreclosed from and permanently enjoined from pursuing, asserting, or claiming any and all estate, right, title, interest, royalty, rental, equity of redemption, or Claim in respect of or to the Purchased Assets and, to the extent that any such persons or entities remain in possession or control of any of the Purchased Assets, or any artifacts or any certificates, instruments or other indicia of title representing or evidencing any right, title, estate or interest in and to the Purchased Assets, they shall forthwith deliver possession thereof to the Purchaser.

CANCELLATION OF SECURITY REGISTRATION

- 14. Upon delivery of the Receiver's Certificate, and upon filing of a certified copy of this Order, together with any applicable registration fees, the appropriate governmental authorities (which shall include the Registrar of Alberta's Personal Property Registry) are hereby directed to register such transfers, assignments, interest authorizations, discharges, discharge statements of conveyances, as may be required to convey clear title to the Purchased Assets to the Purchaser.
- 15. In order to affect the discharges and transfers described above this Court requests that the governmental authorities each take such steps as are necessary to give effect to the terms of this Order and the TCC Sale Agreement authorized herein. Presentment of this Order and a copy of the Receiver's Certificate shall be the sole and sufficient authority of the governmental authorities to make and register the said transfers and cancel and discharge the registrations of Claims and any encumbrances on the Purchased Assets.
- 16. Nothing herein shall require deletion or amendment to the registration in Alberta's Personal Property Registry in favour of the Toronto Dominion Bank as Registration number 15060932264.

NET PROCEEDS

- 17. From and after the delivery of the Receiver's Certificate, any and all Claims of any Claimants in any or all of the Purchased Assets shall vest in the place and in the stead thereof in and to the net sale proceeds of the sale of the Purchased Assets, in the same priorities as existed prior to the granting of this Order, after payment in full of all reasonable costs, charges and expenses, including without limitation, all professional fees and disbursements incurred by the Receiver on a solicitor and his own client full indemnity basis, in connection with the Receivership Order or the TCC Transaction, and subject to the priority of the Court ordered charges provided in the Receivership Order.
- 18. From and after the delivery of the Receiver's Certificate, the Purchaser shall have no liability of any kind whatsoever to any Claimants in respect of any Claims they may have against the TCC or the Purchased Assets.
- 19. The TCC Transaction shall not be void or voidable at the instance of Claimants and shall not constitute nor shall be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance or other challengeable or reviewable transaction under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") or any other applicable federal or provincial legislation, and the TCC Transaction, or any actions taken in connection therewith, shall not constitute conduct meriting an oppression remedy.
- 20. Nothing in this Order shall prejudice any person's in personam claim against TCC.
- 21. The Receiver is hereby authorized and directed to:
 - (a) perform the covenants in the TCC Sale Agreement substantially in accordance with their terms and conditions, subject to such amendments as the Receiver and the Purchaser may approve which do not materially and adversely alter the Transaction, including without limitation, reasonable extensions of the closing date; and
 - (b) execute all deeds and documents, and to take all such steps as may be necessary or advisable in the sole discretion of the Receiver to consummate the TCC Transaction.

SEALING ORDER

- 22. The Confidential Appendices in the Report (being Appendices A and C) shall immediately be sealed by the Clerk of the Court, kept confidential and not form part of the public record, and not be available for public inspection unless and until filing of the Receiver's Certificate evidencing the closing the Transaction pursuant to this Order, or otherwise ordered by this Court, upon seven days' notice to all interested parties.
- 23. The Clerk of the Court is hereby directed to place the sealed Confidential Appendices separate and apart from all other contents of the Court file in a sealed envelope attached to a notice that sets out the title to these proceedings, the aforementioned description of the documents contained therein and a statement that the contents of the envelope are sealed pursuant to this Order.

MISCELLANOUS MATTERS

- 24. Service of this Order may be effected upon those persons (directly or through legal counsel) who were served with a copy of the Application for this Order by facsimile or electronic mail, and such service shall constitute good and sufficient service. Service is deemed to be effected the next business day following the transmission or delivery of such documents.
- 25. Service on any other person is hereby dispensed with.
- 26. The Receiver is at liberty to reapply for further advise, assistance and direction as may be necessary to give full force and effect to the terms of this Order.

1) R.P. Belzil"

J.C.C.Q.B.A.

-7-

Schedule "A"

TO THE SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) GRANTED BY THE HONOURABLE JUSTICE R. P. BELZIL DATED FEBRUARY 14, 2017

RECEIVER'S CERTIFICATE

COURT FILE NUMBER

1603 16074

COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

APPLICANT

PRICEWATERHOUSECOOPERS INC. in its capacity as Receiver of TARTAN CONTROLS

INC. and TARTAN CONTROLS CORP.

DOCUMENT

RECEIVER'S CERTIFICATE (TCC)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY Brian W. Summers Dentons Canada LLP 2900 Manulife Place 10180 - 101 Street

FILING THIS DOCUMENT

Edmonton, Alberta T5J 3V5

Phone: 780.423.7312 Fax: 780.423.7276

File No.: 174886-46/BWS

RECITALS

- Pursuant to an Order of the Honourable Justice S.D. Hillier of the Court of Queen's Bench of "Court") dated September 28, 2016, Alberta, Judicial District of Edmonton (the PricewaterhouseCoopers Inc. was appointed as the receiver (the "Receiver") of the undertaking, property and assets of Tartan Controls Inc. ("TCI") and Tartan Controls Corp. ("TCC"), (collectively the "Company").
- Pursuant to an Order of the Court dated February 14, 2017, the Court approved the Asset Purchase Agreement of purchase and sale made as of February 9, 2017 (the "TCC APA") between the Receiver and Eastar Premium Pipe Inc. ("Eastar") or its nominee purchaser (the "Purchaser"), and provided for the vesting in the Purchaser of TCC's right, title and interest in and to the assets of TCC described in the APA (the "Purchased Assets"), which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in section 9 of the APA have been satisfied or waived by the Receiver and the Purchaser; and (iii) the TCC Transaction has been completed to the satisfaction of the Receiver.
- C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the APA.

THE RECEIVER CERTIFIES the following:

	O	
-	\circ	-

	Per:
	PRICEWATERHOUSECOOPERS INC., in its capacity as Receiver of the undertaking, property and assets o Tartan Controls Inc. and Tartan Controls Corp. and not in its personal capacity
4.	This Certificate was delivered by the Receiver at on, 2017.
3.	The Transaction has been completed to the satisfaction of the Receiver; and
	The conditions to Closing as set out in section 9 of the APA have been satisfied or waived by ceiver and the Purchaser (or its nominee);
	The Purchaser (or its nominee) has paid and the Receiver has received the Purchase Price Purchased Assets payable on the Closing Date pursuant to the TCC APA;

Title:

- 9 -

Schedule "B"

TO THE SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) GRANTED BY THE HONOURABLE JUSTICE R.P. BELZIL DATED FEBRUARY 14, 2017

PURCHASED ASSETS

Case 17-20037 Doc 26-7 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 6 Page 10 of 20

SCHEDULE "B"

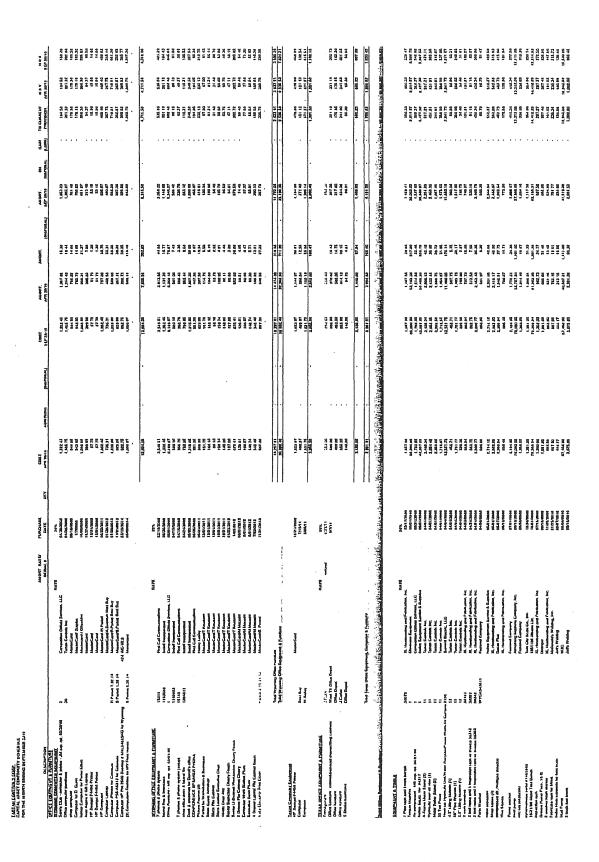
TO THE ASSETS PURCHASE AGREEMENT DATED FEBRUARY 10, 2017 BETWEEN PRICEWATERHOUSECOOPERS INC., IN ITS CAPACITY AS RECEIVER OF TARTAN CONTROLS CORP. AND NOT IN ITS PERSONAL OR CORPORATE CAPACITY (THE "VENDOR") AND EASTAR PREMIUM PIPE INC. (THE "PURCHASER")

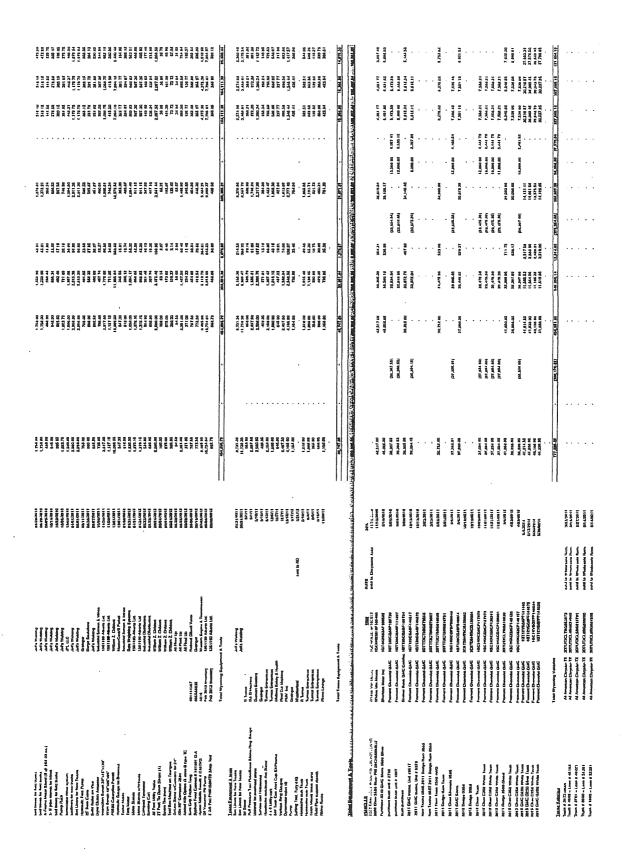
PURCHASED ASSETS

1. Assets of Tartan Controls Corp.

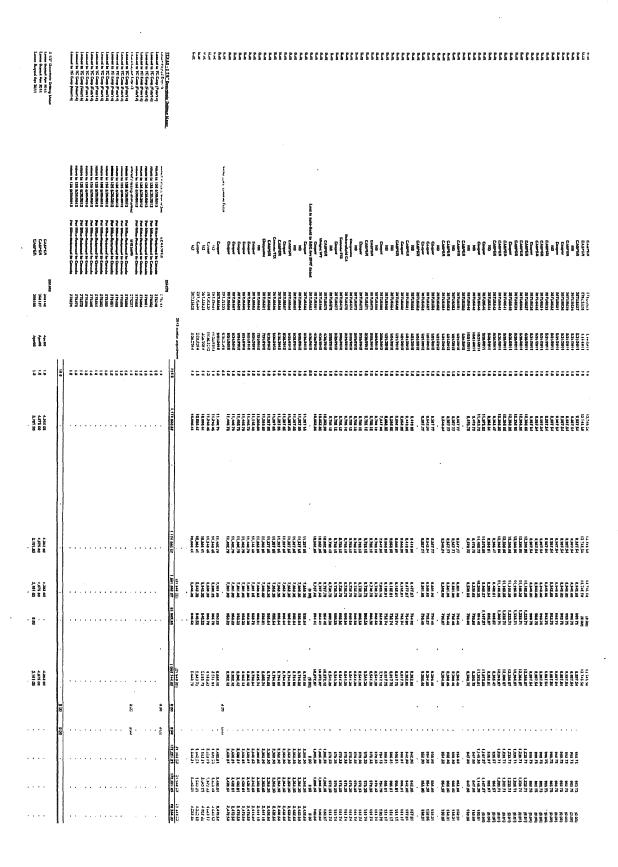
All the assets, properties and undertaking of TCC used in the United States and located at the premises of TCC at 2327 Colman Circle, Casper, Wyoming and Suite 2800S, 600-17 Street, Denver, Colorado as of the Closing Date in connection with the Business of TCC including but not limited to:

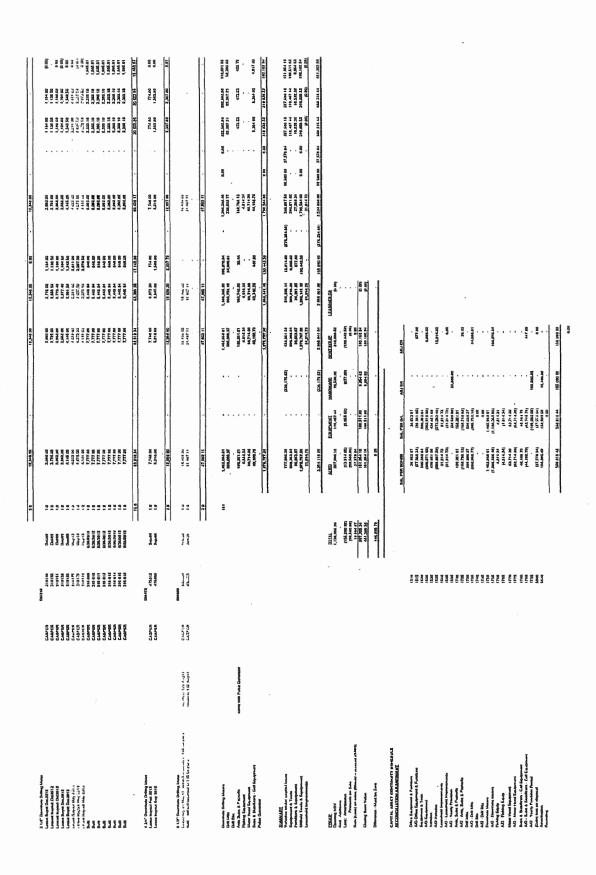
- (a) the capital assets of TCC for the period ending September 28, 2016 as listed in a form attached to this Schedule as Appendix "I" (Capital Assets of TCC); and
- (b) the intellectual property owned by TCC including the related designs, drawings, data sheets and any electronic versions of such materials; and
- (c) all other assets of TCC including:
 - (i) all prepaid expenses;
 - (ii) assumed contracts,
 - (iii) inventory, books and records,
 - (iv) all rights under non-disclosure and confidentiality, non-compete, or non-solicitation agreements with employees and agents of TCC or with third parties to the extent assignable and related to the business of TCC;
 - (v) all rights of TCC under or pursuant to all warranties, representations and guarantees made by suppliers, manufacturers and contractors to the extent relating to products sold, or services provided, to TCC or to the extent affecting any Purchased Assets; and
 - (vi) all goodwill and other intellectual property and intangible assets, undertakings and properties of TCC associated with the Business of TCC and the Purchased Assets.





				. (1)		
- 164.89E.26	 ₽	Des de la constant de	24 (27) 175 24 (27) 175 25 (27) 175 26 (27) 175 27 (2	00 00 1. 10 00 1. 10 00 1. 10 10 1. 10	15 tot 1.5 5 tot 1.5 6 tot 1.5 7 tot	
- 100	, <u>8</u>	tered tered tered	10 104 174 174 174 174 174 174 174 174 174 17	30 to 10 to	2 267 54 2 34 6 86 247 63 2 2 1 7 13 2 2 1 7 13	# # # # # # # # # # # # # # # # # # #
() 07 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200 7 200	. B	S I C I I I I I I I I I I I I I I I I I	11 100 100 100 100 100 100 100 100 100	14 154 14 154 154 154 154 154 154 154 15	2.016.26 2.016.26 2.017.03 2.017.03 11.026.03	
R DIRECTOR		Train French		,		
Care man he to		Subsection	N			
THE REAL PROPERTY.	25 2000 S 25 2000 S 25 2000 S		parter and the state of the sta	0 544.1 0 564.1 0 104.1 0 104.1 0 104.1 0 104.1 0 104.1	2011 2011 2011 2011 2011 2011 2011 2011	2115 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
W. contractor	de.		(1) HE LEE	<		
a makemitik	Bayward get an		21 12 12 12 12 12 12 12 12 12 12 12 12 1		24.26 24.56 24.56 24.51 1.64.71	
Acceptance	2000 S 27 See 21 27 See 21	4204.73 0.000.00 0.000.00	H MACONIA H M MACONIA H M M M M M M M M M M M M M M M M M M M	1, 1, 100, 100 1, 100, 100 1, 100, 100 1, 100, 100	24744 124144 124144 124144 125144	2.34.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4
A STATE OF THE PARTY OF THE PAR						
Table and the	20 Mg 1 Mg	10,724 and 20,000 and	1,001,000 H 20,000 H 20,	# 154 15	CERTS CALLES OF THE CALLES OF	
A Section of the second second section of the second		THE THE PROPERTY OF THE PROPER	(19 K) 182			
e and Statistics			No.			
rê sanisasi				-		
A COLUMN	80 D00_5 87 360_1 80 D00_5	COMETI CANCER CA	1,422.4 II 1,422.4 II 1,422.4 II 4,442.1 1,442.1 1,442.1 1,441	1,556 ED 1,5	4.25 m 4.27 m 1.11 0 4.72 75 4.73 75 4.73 75 4.73 75	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
State of the state		The second	41 41 41 41			
A STATE OF THE STA				17 per en	******	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1
and the state of	fig Benight Line 614 (Zine 0420.49 92,1300.18	otta Byr Bengel Line 11001 carbits 14 Carbits		Sanget Libes Apres Apre	Tienen Podenta	200 000 000 000 000 000 000 000 000 000
en skutskan	4	MATE and a control of the second seco		£		
Contraction of the Contraction o	ה נת			######################################	PALTIE 216-005 116-005 216-005 216-005 216-005	THE STATE OF THE S
ne in the second	971	AND A SECURE AS		12 5 5 5 5	1 155	0 P4 18 E 2 2005 1 1556556555555555555555555555555555
igen and	Companies Oddad S Success Shack As Mesberked Hage			CLUPTA CLU	Chapper of Chapter Chapter Chapter	
1	344	Total by aming Leasured Improvemental LES Elean State Historical Improvemental Total Total Leanured Improvemental LES ELEANURED		2		•
Total Towns Vestions	2010 2010 2010	Tond thy smaller, L. E. S. Bacon: Lawrent blackment of the Comment		() - 177 to 20 45m	reto and	9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total Lone Vestera	4 16 16	P P P P P P P P P P P P P P P P P P P			4	
2		exemple distributed in		•		!
	S regulator	PCYSLINKELTS FORTER	A formation in the second seco	SINCE 1991 A 1984-1997 Since Street 1991 A 1984-1997 Since Street 1991 Since Street 19		THE PART OF THE PA
i Konstados	MANUSCRIPTION OF THE STATE OF T	LA AZA ITSE E HETTEY SABOR ET deaziert was technism averball gaba orderens Tabab Legyoloth benemment	SINKER TOOLS A LORGERIES	LESA ESCRIPTA A BOR STREET OF THE STREET OF	E 167 Decembed Defing 1 Leave Bayes (1-4) (4) Leave Bayes (1-4) (4) Leave Bayes (1-4) (7) Leave Layrol (1-4) (7) L	
ř	1111	A HE	2 4 422433	8 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5 555533	# 111111111111111111111111111111111111





- 12 -

Appendix "III"

TO SCHEDULE "B" (PURCHASED ASSETS) TO THE SALE APPROVAL AND VESTING ORDER (PERSONAL PROPERTY) GRANTED BY THE HONOURABLE JUSTICE R. P. BELZIL DATED FEBRUARY 14, 2017

Purchased Intellectual Property

(a) Patents Owned by TCI

TCI File No.	Application/ Patent No.	Title	Country	Status
	App. No 2,874,639	Axially Amplified Pulsing Tool	CA	Filing Date: December 11, 2014 Application currently pending
1359-3CA	App. No. 2272798 Pat. No. 2272798	Method of Earth Drilling Using a Sealed Downhole Bearing Assembly, Method of Sealing a Downhole Bearing Assembly and a Downhole Bearing Assembly	CA	Filing Date: May 28, 1999 Issued May 17, 2008
1359-5US App. No. 11/297,956 Pat. No. 7,520,340		Method of Avoiding the Need for a Scraper Run in Drill out Operations and a Downhole Drilling Motor Assembly	US	Filing Date: December 19, 2005 Issued April 21, 2009
1359-5CA	App. No. 2,487,380 Pat. No. 2,487,380	Method of Avoiding the Need for a Scraper Run in Drill out Operations and a Downhole DRILLING Motor Assembly	CA	Filing Date: December 10, 2004 Issued: February 19, 2013
	Pat. No. 2279145	Downhole Universal Joint Assembly	CA	Filing Date: April 16, 1999 Issued: July 5, 2005
	Pat. No. 2237309	Method and Apparatus for Controlling Reactive Torque on a Drill String while Drilling	CA	Filing Date: May 8, 1998 Issued: June 22, 1999

- 13 -

(b) Trade-Mark Owned by TCI

Country	Trade-mark	Status	Goods and Services	Recorded Owner
CA	Tartan Completions Drilling Services	App 12-JAN-2015 App 1710797 Allowed (Pending)	(1) Oilfield drilling and completion services.	Tartan Controls Inc. 4003 - 53 Avenue Edmonton ALBERTA T6B 3R5

Case 17-20037 Doc 26-7 Filed 02/23/17 Entered 02/23/17 15:09:28 Desc Exhibit 6 Page 19 of 20

- 14 -

SCHEDULE "C"

SECURITY INTERESTS

1. All claims and encumbrances howsoever arising as against the Purchased Assets including, without limitation, all personal property registrations or Bank Act registrations encumbering any of the Purchased Assets (other than those registered against the Purchaser) including but not limited to the registrations of: HSBC Bank Canada, The Toronto-Dominion Bank, Derrick Dodge (1980) Ltd., 927948 Alberta Ltd. and 916943 Alberta Ltd. registered at the Bank of Canada (by reason of section 427 Bank Act Security) or at the Personal Property Registry for the Province of Alberta registered as instrument numbers 01120603285, 10092028918, 11011913342, 14042121721, 14042121742, 14051227941, 14052628457, 14052628494, 14052628664, 14062332663, 14111019912, 14111019967, 14120908413, 14120908553, 16081825803 and 16081826193 relating to TCI.

Notwithstanding anything to the contrary contain herein, the registration of The Toronto-Dominion Bank shall remain intact in order to preserve its claims and encumbrances as against the Excluded Assets and, instead of the discharge or termination thereof, instrument number 10092028918 ("TD Registration") shall be amended so that the serial number goods listed below will be added as "Collateral: Serial Number Goods" and the following additional information will be inserted as "Additional Information" at the Personal Property Registry for the Province of Alberta:

"COLLATERAL: SERIAL NUMBER GOODS

Block	Serial Number	Year	Make and Model	Category
1	6 9 019	2004	MAZAK MODEL VQC-30/50A	TR - Trailer
2	041115212	2004	MODERN MODEL BNC 2280XL	TR - Trailer
3	11415543194	2004	DMU 50 DECKEL MAHO	TR - Trailer
4	0171000042E	2005	DMG GILDEMEISTER NEF 400	TR - Trailer
5	8043943251C	2006	DMG GILDEMEISTER CTX 510	TR - Trailer
6	071110025	2007	MODERN BNC 30120 XXL CNC	TR - Trailer
7	228204	2011	MAZAK NC INTEGREX 400-IV	TR - Trailer

ADDITIONAL INFORMATION:

The "Collateral: General" description in the TD Registration is limited to: (a) all accounts; and (b) all present and after acquired personal property now or hereafter situated on the lands described below or which is now or at any time may be annexed to, comprised in, pertaining or relating to or used in connection with the lands and all accessions thereto and substitutions thereof:

- 1. Bay 103, 7002 98 Street, Clairmont, Alberta, T0H 0W0;
- 2. Bay 1 & 2, 405 19 Avenue SE, Weyburn, Saskatchewan, S4H 2K3; and
- 3. 11119 Tahltan Road, Fort St. John, British Columbia, V1J 6G8."