

COURT FILE NUMBER

QBG 1705 of 2020

**COURT OF QUEEN'S BENCH FOR SASKATCHEWAN IN BANKRUPTCY AND
INSOLVENCY**

JUDICIAL CENTRE

REGINA

APPLICANT

R.M. of Eye Hill No. 382

RESPONDENTS

Her Majesty the Queen, Saskatchewan
(as represented by the Minister of Energy and
Resources) BDO CANADA LIMITED in its
capacity as Receiver of BOW RIVER ENERGY
LTD.

IN THE MATTER OF THE RECEIVERSHIP OF BOW RIVER ENERGY INC.

AFFIDAVIT

I, Crystal Schaan of the RM of Frenchman Butte No. 501 (the "RM"), in the Province of Saskatchewan MAKE OATH AND SAY:

1. I am the finance officer of the RM. The RM Administrator is unavailable until March 21, 2022 and as such there has been delay in the response of the RM in providing this Affidavit. This Affidavit is based on the records of the RM which I do verily believe to be true and created in the ordinary course.

2. Bow River Energy Ltd. was in arrears for the payment of municipal taxes since 2018, particulars of which are as follows

Year	Levy Date	Levy	Arrears	Total outstanding
2018	July 16, 2018	\$171,912.82	\$94,845.90	\$266,758.72
2019	July 31, 2019	\$165,718.97	\$157,953.89	\$323,672.86
2020	July 31, 2020	\$148,094.47	\$197,834.58	\$346,929.05

Copies of the Tax Notices are attached as Exhibit A.

3. No payments were made by Bow River towards its taxes or arrears between June 1, 2020 and October 29, 2020.

SWORN BEFORE ME at Paradise Hill)
Saskatchewan, this 22 day of February)
2022)

Cindy Jovyn)
_____)

Commissioner for Oaths in and for the
Province of Saskatchewan

expiry date: March 31, 2025

CSa
CRYSTAL SCHAAN

The attached is Exhibit "A" to
the Affidavit of Crystal Schaan sworn before
me this 22 day of February, 2022

Cindy Joubert
A Commissioner for Oaths in and for
the Province of Saskatchewan
My Commission Expires:

March 31, 2025
expiry date

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Voice Mail: (306)344-2034

FOR THE YEAR 2018

Mailing Date: July 16, 2018

Bow River Energy Ltd. (# 1026) - Page 1

3072 200	11 15 28 51 22 W3		0					
COMM RESOURCE	6.3000	8,600	100 - MUN	800.00	(Base Tax - Impr)			
				232.97				
			200 - SCH	83.25				
Total:				1,116.22	0.00	667.44	1,783.66	
3432 100	41 13 24 53 25 W3		0					
COMM RESOURCE	6.3000	9,800	100 - MUN	800.00	(Base Tax - Impr)			
				265.48				
			200 - SCH	94.86				
Total:				1,160.34	0.00	693.66	1,854.00	
3432 320	41 10 20 53 25 W3		0					
COMM RESOURCE	6.3000	282,500	100 - MUN	800.00	(Base Tax - Impr)			
				7,652.92				
			200 - SCH	2,734.60				
Total:				11,187.52	0.00	6,652.44	17,839.96	
3432 400	31 10 21 53 25 W3		0					
COMM RESOURCE	6.3000	10,900	100 - MUN	800.00	(Base Tax - Impr)			
				295.28				
			200 - SCH	105.51				
Total:				1,200.79	0.00	717.73	1,918.52	
3432 408	02 10 24 53 25 W3		0					
COMM RESOURCE	6.3000	8,600	100 - MUN	800.00	(Base Tax - Impr)			
				232.97				
			200 - SCH	83.25				
Total:				1,116.22	0.00	667.42	1,783.64	
3432 409	11 13 24 53 25 W3		0					
COMM RESOURCE	6.3000	8,600	100 - MUN	800.00	(Base Tax - Impr)			
				232.97				
			200 - SCH	83.25				
Total:				1,116.22	0.00	667.45	1,783.67	
3432 420	41 11 26 53 25 W3		0					
COMM RESOURCE	6.3000	56,300	100 - MUN	800.00	(Base Tax - Impr)			
				1,525.17				
			200 - SCH	544.98				
Total:				2,870.15	0.00	1,722.85	4,593.00	

** Continued **

Bow River Energy Ltd.
 Suite 500, 321 6th Ave SW
 Calgary, AB
 T2P 3H3

SCHOOL SUPPORT	VOTING DIVISION
Public	1

Rural Municipality Of Frenchman Butte
 Box 180
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 S0M 2G0
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FOR THE YEAR 2018

Mailing Date: July 16, 2018

Bow River Energy Ltd. (# 1026) - Page 2

3432 421	42 11 26 53 25 W3			0					
COMM RESOURCE	6.3000	71,700	100 - MUN		800.00	(Base Tax - Impr)			
					1,942.35				
			200 - SCH		694.06				
	Total:				<u>3,436.41</u>		0.00	693.67	4,130.08
3432 650	31 09 30 53 25 W3			0					
COMM RESOURCE	6.3000	10,900	100 - MUN		800.00	(Base Tax - Impr)			
					295.28				
			200 - SCH		105.51				
	Total:				<u>1,200.79</u>		0.00	717.70	1,918.49
3432 655	01 12 30 53 25 W3			0					
COMM RESOURCE	6.3000	9,800	100 - MUN		800.00	(Base Tax - Impr)			
					265.48				
			200 - SCH		94.86				
	Total:				<u>1,160.34</u>		0.00	2,443.93	3,604.27
3432 670	11 05 31 53 25 W3			0					
COMM RESOURCE	6.3000	100,000	100 - MUN		800.00	(Base Tax - Impr)			
					2,709.00				
			200 - SCH		968.00				
	Total:				<u>4,477.00</u>		0.00	2,664.58	7,141.58
3432 700	11 11 31 53 25 W3			0					
COMM RESOURCE	6.3000	57,500	100 - MUN		800.00	(Base Tax - Impr)			
					1,557.68				
			200 - SCH		556.60				
	Total:				<u>2,914.28</u>		0.00	1,735.93	4,650.21
3433 000	LSD 11 31 53 25 W3			0					
	Fort Pitt Compressor Station								
COMM RESOURCE	6.3000	1,565,800	100 - MUN		800.00	(Base Tax - Impr)			
					42,417.52				
			200 - SCH		15,156.94				
	Total:				<u>58,374.46</u>		0.00	23,431.50	81,805.96
3433 480	31 08 32 53 25 W3			0					
COMM RESOURCE	6.3000	9,800	100 - MUN		800.00	(Base Tax - Impr)			
					265.48				
			200 - SCH		94.86				
	Total:				<u>1,160.34</u>		0.00	693.63	1,853.97
3433 500	21 10 32 53 25 W3			0					
COMM RESOURCE	6.3000	62,300	100 - MUN		800.00	(Base Tax - Impr)			
					1,687.71				
			200 - SCH		603.06				
	Total:				<u>3,090.77</u>		0.00	1,840.82	4,931.59

** Continued **

Rural Municipality Of Frenchman Butte
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 S0M 2G0
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FOR THE YEAR 2018

Mailing Date: July 16, 2018

Bow River Energy Ltd. (# 1026) - Page 3

3434 000	11 11 33 53 25 W3		0						
COMM RESOURCE	6.3000	225,800	100 - MUN	800.00	(Base Tax - Impr)				
				6,116.92					
			200 - SCH	2,185.74					
	Tctal:			<u>9,102.66</u>		0.00	4,893.47		13,996.13
3434 500	12 11 33 53 25 W3		0						
COMM RESOURCE	6.3000	41,700	100 - MUN	800.00	(Base Tax - Impr)				
				1,129.65					
			200 - SCH	403.66					
	Total:			<u>2,333.31</u>		0.00	1,696.63		4,029.94
3434 600	41 14 36 53 25 W3		0						
COMM RESOURCE	6.3000	72,000	100 - MUN	800.00	(Base Tax - Impr)				
				1,950.48					
			200 - SCH	696.96					
	Total:			<u>3,447.44</u>		0.00	2,052.76		5,500.20
3436 700	21 11 36 53 25 W3		0						
COMM RESOURCE	6.3000	9,800	100 - MUN	800.00	(Base Tax - Impr)				
				265.48					
			200 - SCH	94.86					
	Total:			<u>1,160.34</u>		0.00	693.69		1,854.03
3437 000	41 11 36 53 25 W3		0						
COMM RESOURCE	6.3000	9,800	100 - MUN	800.00	(Base Tax - Impr)				
				265.48					
			200 - SCH	94.86					
	Total:			<u>1,160.34</u>		0.00	4,174.54		5,334.88
3439 700	11 15 36 53 26 W3		0						
						-1.00	0.00		-1.00
3441 748	41 03 01 54 25 W3		0						
COMM RESOURCE	6.3000	9,800	100 - MUN	800.00	(Base Tax - Impr)				
				265.48					
			200 - SCH	94.86					
	Total:			<u>1,160.34</u>		0.00	693.65		1,853.99
3441 800	11 11 01 54 25 W3		0						
COMM RESOURCE	6.3000	122,200	100 - MUN	800.00	(Base Tax - Impr)				
				3,310.40					
			200 - SCH	1,182.90					
	Total:			<u>5,293.30</u>		0.00	3,149.68		8,442.98
3441 820	01 02 02 54 25 W3		0						
COMM RESOURCE	6.3000	9,800	100 - MUN	800.00	(Base Tax - Impr)				
				265.48					
			200 - SCH	94.86					
	Total:			<u>1,160.34</u>		0.00	1,493.41		2,653.75

** Continued **

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FOR THE YEAR 2018

Mailing Date: July 16, 2018

Bow River Energy Ltd. (# 1026) - Page 6

			200 - SCH						
						<u>94.86</u>			
	Total:					1,160.34	0.00	693.67	1,854.01
3448 436	11 05 25 55 23 W3			0					
COMM RESOURCE	6.3000	9,800	100 - MUN			800.00	(Base Tax - Impr)		
						265.48			
			200 - SCH			<u>94.86</u>			
	Total:					1,160.34	0.00	693.64	1,853.98
3453 000	01 06 01 55 26 W3			0					
COMM RESOURCE	6.3000	9,800	100 - MUN			800.00	(Base Tax - Impr)		
						265.48			
			200 - SCH			<u>94.86</u>			
	Total:					1,160.34	0.00	693.69	1,854.03
3453 500	LSD 6 01 55 26 W3			0					
							-1.00	0.00	-1.00
3454 240	11 11 11 55 26 W3			0					
COMM RESOURCE	6.3000	10,900	100 - MUN			800.00	(Base Tax - Impr)		
						295.28			
			200 - SCH			<u>105.51</u>			
	Total:					1,200.79	0.00	717.70	1,918.49
3454 260	41 07 12 55 26 W3			0					
COMM RESOURCE	6.3000	9,800	100 - MUN			800.00	(Base Tax - Impr)		
						265.48			
			200 - SCH			<u>94.86</u>			
	Total:					1,160.34	0.00	693.68	1,854.02
10002 000	41 10 07 55 25 W3			0					
COMM RESOURCE	6.3000	10,700	100 - MUN			800.00	(Base Tax - Impr)		
						289.86			
			200 - SCH			<u>103.58</u>			
	Total:					1,193.44	0.00	0.00	1,193.44

** Continued **

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FOR THE YEAR 2018

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Bow River Energy Ltd. (# 1026) - Page 7

TOTAL TAXES DUE 266,758.72

IMPORTANT	DISCOUNTS AND PENALTIES
Office hours are 8:30 a.m. to 5:00 p.m. Monday to Friday. If paid via mail, payment will be processed according to post mark stamp. A penalty will accumulate each month on taxes that are in arrears. Taxes are considered in arrears if not paid in full by December 31st of the current tax year.	3% If Paid By Jul 31st 262,674.81
	3% If Paid By Aug 31st 263,561.19
	3% If Paid By Sep 30th 264,447.57
	2% If Paid By Oct 31st 266,695.20
	1% If Paid By Nov 30th 268,943.01
	No discount if Paid by Dec 31 271,190.62

TAX RATES						
TAXING AUTHORITY	PROPERTY CLASS	TAXABLE ASSESSMENT	TAX RATE	CURRENT LEVY	CREDITS/ ARREARS	TOTAL TAXES OWING
100 - MUN	COMM RESOURCE			36,000.00		
		3,696,300	4.3000	100,132.71	75,223.74	211,356.45
200 - SCH	COMM RESOURCE	3,696,300	9.6800	35,780.11	19,624.16	55,404.27
700 - TE					-2.00	-2.00
	* Mill rate factor applies		Total:	171,912.82	94,845.90	266,758.72

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FOR THE YEAR 2019

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Bow River Energy Ltd. (# 1026) - Page 1

3072 200	11 15 28 51 22 W3	0						
		8,600	100 - MUN	800.00	(Base Tax - Impr)			
				235.68				
		8,600	200 - SCH	83.25				
			Total:	1,118.93		0.00	1,046.80	2,165.73
3432 100	41 13 24 53 25 W3	0						
		9,800	100 - MUN	800.00	(Base Tax - Impr)			
				268.57				
		9,800	200 - SCH	94.86				
			Total:	1,163.43		0.00	1,088.19	2,251.62
3432 320	41 10 20 53 25 W3	0						
		278,200	100 - MUN	800.00	(Base Tax - Impr)			
				7,624.07				
		278,200	200 - SCH	2,692.98				
			Total:	11,117.05		0.00	10,491.71	21,608.76
3432 400	31 10 21 53 25 W3	0						
		10,900	100 - MUN	800.00	(Base Tax - Impr)			
				298.71				
		10,900	200 - SCH	105.51				
			Total:	1,204.22		0.00	1,126.07	2,330.29
3432 408	02 10 24 53 25 W3	0						
		8,600	100 - MUN	800.00	(Base Tax - Impr)			
				235.68				
		8,600	200 - SCH	83.25				
			Total:	1,118.93		0.00	1,046.79	2,165.72
3432 409	11 13 24 53 25 W3	0						
		8,600	100 - MUN	800.00	(Base Tax - Impr)			
				235.68				
		8,600	200 - SCH	83.25				
			Total:	1,118.93		0.00	1,046.78	2,165.71
3432 420	41 11 26 53 25 W3	0						
		56,300	100 - MUN	800.00	(Base Tax - Impr)			
				1,542.90				
		56,300	200 - SCH	544.98				
			Total:	2,887.88		0.00	2,691.63	5,579.51

** Continued **

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FOR THE YEAR 2019

Mailing Date: July 30, 2019

Bow River Energy Ltd. (# 1026) - Page 2

3432 421	42 11 26 53 25 W3	0						
	71,700 100 - MUN		800.00	(Base Tax - Impr)				
			1,964.94					
	71,700 200 - SCH		694.06					
	Total:		3,459.00		0.00	3,222.70	6,681.70	
3432 650	31 09 30 53 25 W3	0						
	10,900 100 - MUN		800.00	(Base Tax - Impr)				
			298.71					
	10,900 200 - SCH		105.51					
	Total:		1,204.22		0.00	1,126.08	2,330.30	
3432 655	01 12 30 53 25 W3	0						
	9,800 100 - MUN		800.00	(Base Tax - Impr)				
			268.57					
	9,800 200 - SCH		94.86					
	Total:		1,163.43		0.00	1,088.12	2,251.55	
3432 670	11 05 31 53 25 W3	0						
	100,000 100 - MUN		800.00	(Base Tax - Impr)				
			2,740.50					
	100,000 200 - SCH		968.00					
	Total:		4,508.50		0.00	4,198.54	8,707.04	
3432 700	11 11 31 53 25 W3	0						
	57,500 100 - MUN		800.00	(Base Tax - Impr)				
			1,575.79					
	57,500 200 - SCH		556.60					
	Total:		2,932.39		0.00	2,732.98	5,665.37	
3433 000	LSD 11 31 53 25 W3 Fort Pitt Compressor Station	0						
	1,565,800 100 - MUN		800.00	(Base Tax - Impr)				
			42,910.75					
	1,565,800 200 - SCH		15,156.94					
	Total:		58,867.69		0.00	54,743.56	113,611.25	
3433 480	31 08 32 53 25 W3	0						
	9,800 100 - MUN		800.00	(Base Tax - Impr)				
			268.57					
	9,800 200 - SCH		94.86					
	Total:		1,163.43		0.00	1,088.22	2,251.65	
3433 500	21 10 32 53 25 W3	0						
	57,600 100 - MUN		800.00	(Base Tax - Impr)				
			1,578.53					
	57,600 200 - SCH		557.57					
	Total:		2,936.10		0.00	2,898.53	5,834.63	

** Continued **

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FOR THE YEAR 2019

Mailing Date: July 30, 2019

Bow River Energy Ltd. (# 1026) - Page 3

3434 000	11 11 33 53 25 W3	0						
	225,800	100 - MUN	800.00	(Base Tax - Impr)				
			6,188.05					
	225,800	200 - SCH	2,185.74					
	Total:		9,173.79		0.00	8,536.51		17,710.30
3434 500	12 11 33 53 25 W3	0						
	55,700	100 - MUN	800.00	(Base Tax - Impr)				
			1,526.46					
	55,700	200 - SCH	539.18					
	Total:		2,865.64		0.00	2,188.23		5,053.87
3434 600	41 14 36 53 25 W3	0						
	72,000	100 - MUN	800.00	(Base Tax - Impr)				
			1,973.16					
	72,000	200 - SCH	696.96					
	Total:		3,470.12		0.00	3,233.06		6,703.18
3436 700	21 11 36 53 25 W3	0						
	58,100	100 - MUN	800.00	(Base Tax - Impr)				
			1,592.23					
	58,100	200 - SCH	562.41					
	Total:		2,954.64		0.00	1,088.21		4,042.85
3437 000	41 11 36 53 25 W3	0						
	9,800	100 - MUN	800.00	(Base Tax - Impr)				
			268.57					
	9,800	200 - SCH	94.86					
	Total:		1,163.43		0.00	1,088.20		2,251.63
3439 700	11 15 36 53 26 W3	0						
		100 - MUN	0.00					
		200 - SCH	0.00					
	Total:		0.00		-1.00	0.00		-1.00
3441 748	41 03 01 54 25 W3	0						
	9,800	100 - MUN	800.00	(Base Tax - Impr)				
			268.57					
	9,800	200 - SCH	94.86					
	Total:		1,163.43		0.00	1,088.20		2,251.63
3441 800	11 11 01 54 25 W3	0						
	116,100	100 - MUN	800.00	(Base Tax - Impr)				
			3,181.72					
	116,100	200 - SCH	1,123.85					
	Total:		5,105.57		0.00	4,964.09		10,069.66
3441 820	01 02 02 54 25 W3	0						
	9,800	100 - MUN	800.00	(Base Tax - Impr)				
			268.57					

** Continued **

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FOR THE YEAR 2019

Mailing Date: July 30, 2019

Bow River Energy Ltd. (# 1026) - Page 4

		9,800	200 - SCH		94.86				
				Total:	1,163.43	0.00	1,088.17		2,251.60
3444 800	31 06 01 54 26 W3				0				
		153,700	100 - MUN		800.00	(Base Tax - Impr)			
					4,212.15				
		153,700	200 - SCH		1,487.82				
				Total:	6,499.97	0.00	6,050.28		12,550.25
3444 950	41 08 02 54 26 W3				0				
		9,800	100 - MUN		800.00	(Base Tax - Impr)			
					268.57				
		9,800	200 - SCH		94.86				
				Total:	1,163.43	0.00	1,088.21		2,251.64
3445 100	21 08 11 54 26 W3				0				
		9,800	100 - MUN		800.00	(Base Tax - Impr)			
					268.57				
		9,800	200 - SCH		94.86				
				Total:	1,163.43	0.00	1,088.19		2,251.62
3445 110	31 03 12 54 26 W3				0				
		9,800	100 - MUN		800.00	(Base Tax - Impr)			
					268.57				
		9,800	200 - SCH		94.86				
				Total:	1,163.43	0.00	1,088.22		2,251.65
3446 000	11 07 15 54 26 W3				0				
		9,800	100 - MUN		800.00	(Base Tax - Impr)			
					268.57				
		9,800	200 - SCH		94.86				
				Total:	1,163.43	0.00	6,243.33		7,406.76
3446 020	11 08 15 54 26 W3				0				
		70,900	100 - MUN		800.00	(Base Tax - Impr)			
					1,943.01				
		70,900	200 - SCH		686.31				
				Total:	3,429.32	0.00	3,195.00		6,624.32
3447 000	11 11 25 54 26 W3				0				
		103,400	100 - MUN		800.00	(Base Tax - Impr)			
					2,833.68				
		103,400	200 - SCH		1,000.91				
				Total:	4,634.59	0.00	4,315.78		8,950.37
3447 030	91 12 26 54 26 W3				0				
		133,600	100 - MUN		800.00	(Base Tax - Impr)			
					3,661.31				
		133,600	200 - SCH		1,293.25				
				Total:	5,754.56	0.00	5,357.20		11,111.76

** Continued **

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FOR THE YEAR 2019

Mailing Date: July 30, 2019

Bow River Energy Ltd. (# 1026) - Page 5

3447 050	41 05 28 54 26 W3	0						
		9,800	100 - MUN	800.00	(Base Tax - Impr)			
				268.57				
		9,800	200 - SCH	94.86				
			Total:	1,163.43		0.00	1,088.18	2,251.61
3447 300	11 06 33 54 26 W3	0						
		9,800	100 - MUN	800.00	(Base Tax - Impr)			
				268.57				
		9,800	200 - SCH	94.86				
			Total:	1,163.43		0.00	1,088.20	2,251.63
3448 115	LSD 5 35 54 26 W3	0						
		81,100	100 - MUN	800.00	(Base Tax - Impr)			
				2,222.55				
		81,100	200 - SCH	785.05				
			Total:	3,807.60		0.00	3,546.82	7,354.42
3448 120	41 05 35 54 26 W3	0						
		70,200	100 - MUN	800.00	(Base Tax - Impr)			
				1,923.83				
		70,200	200 - SCH	679.54				
			Total:	3,403.37		0.00	3,170.99	6,574.36
3448 130	11 11 36 54 26 W3	0						
		10,900	100 - MUN	800.00	(Base Tax - Impr)			
				298.71				
		10,900	200 - SCH	105.51				
			Total:	1,204.22		0.00	1,126.03	2,330.25
3448 180	31 06 25 54 26 W3	0						
		9,800	100 - MUN	800.00	(Base Tax - Impr)			
				268.57				
		9,800	200 - SCH	94.86				
			Total:	1,163.43		0.00	1,088.20	2,251.63
3448 190	21 11 36 54 26 W3	0						
		9,800	100 - MUN	800.00	(Base Tax - Impr)			
				268.57				
		9,800	200 - SCH	94.86				
			Total:	1,163.43		0.00	1,088.18	2,251.61
3453 000	01 06 01 55 26 W3	0						
		9,800	100 - MUN	800.00	(Base Tax - Impr)			
				268.57				
		9,800	200 - SCH	94.86				
			Total:	1,163.43		0.00	1,088.21	2,251.64
3453 500	LSD 6 01 55 26 W3	0						

** Continued **

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2019

Mailing Date: July 30, 2019

Bow River Energy Ltd. (# 1026) - Page 6

		100 - MUN	0.00				
		200 - SCH	0.00				
		Total:	0.00		-1.00	0.00	-1.00
3454 240	11 11 11 55 26 W3	0					
		9,800 100 - MUN	800.00	(Base Tax - Impr)			
			268.57				
		9,800 200 - SCH	94.86				
		Total:	1,163.43		0.00	1,126.08	2,289.51
3454 260	41 07 12 55 26 W3	0					
		9,800 100 - MUN	800.00	(Base Tax - Impr)			
			268.57				
		9,800 200 - SCH	94.86				
		Total:	1,163.43		0.00	1,088.21	2,251.64
10002 000	41 10 07 55 25 W3	0					
		9,800 100 - MUN	800.00	(Base Tax - Impr)			
			268.57				
		9,800 200 - SCH	94.86				
		Total:	1,163.43		0.00	1,119.21	2,282.64
						TOTAL TAXES DUE	<u>323,672.86</u>

IMPORTANT	DISCOUNTS AND PENALTIES
Office hours are 8:30 a.m. to 5:00 p.m. Monday to Friday. If paid via mail, payment will be processed according to post mark stamp. A penalty will accumulate each month on taxes that are in arrears. Taxes are considered in arrears if not paid in full by December 31st of the current tax year.	3% If Paid By Jul 31st 319,735.83
	3% If Paid By Aug 31st 321,212.03
	3% If Paid By Sep 30th 322,688.23
	2% If Paid By Oct 31st 325,476.85
	1% If Paid By Nov 30th 328,265.23
	No discount if Paid by Dec 31 331,053.86

TAX RATES						
TAXING AUTHORITY	PROPERTY CLASS	TAXABLE ASSESSMENT	TAX RATE	CURRENT LEVY	CREDITS/ ARREARS	TOTAL TAXES OWING
100 - MUN	COMM RESOURCE			33,600.00		
		3,562,600	4.3500	97,633.06	124,668.01	255,901.07
200 - SCH	COMM RESOURCE	3,562,600	9.6800	34,485.91	33,287.88	67,773.79
700 - TE					-2.00	-2.00
	* Mill rate factor applies		Total:	165,718.97	157,953.89	323,672.86

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2020

Mailing Date: July 31, 2020

Bow River Energy Ltd. (# 1026) - Page 1

3072 200	11 15 28 51 22 W3		0						
COMM RESOURCE	6.3000	9,700	100 - MUN	800.00	(Base Tax - Impr)				
				238.33					
			200 - SCH	93.90					
Total:				<u>1,132.23</u>	0.00	1,333.22		2,465.45	
3432 320	41 10 20 53 25 W3		0						
COMM RESOURCE	6.3000	278,200	100 - MUN	800.00	(Base Tax - Impr)				
				6,835.37					
			200 - SCH	2,692.98					
Total:				<u>10,328.35</u>	0.00	13,258.03		23,586.38	
3432 400	31 10 21 53 25 W3		0						
COMM RESOURCE	6.3000	11,100	100 - MUN	800.00	(Base Tax - Impr)				
				272.73					
			200 - SCH	107.45					
Total:				<u>1,180.18</u>	0.00	1,434.80		2,614.98	
3432 408	02 10 24 53 25 W3		0						
COMM RESOURCE	6.3000	9,700	100 - MUN	800.00	(Base Tax - Impr)				
				238.33					
			200 - SCH	93.90					
Total:				<u>1,132.23</u>	0.00	1,333.22		2,465.45	
3432 409	11 13 24 53 25 W3		0						
COMM RESOURCE	6.3000	10,400	100 - MUN	800.00	(Base Tax - Impr)				
				255.53					
			200 - SCH	100.67					
Total:				<u>1,156.20</u>	0.00	1,333.21		2,489.41	
3432 100	41 13 24 53 25 W3		0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)				
				245.70					
			200 - SCH	96.80					
Total:				<u>1,142.50</u>	0.00	1,386.26		2,528.76	
3432 420	41 11 26 53 25 W3		0						
COMM RESOURCE	6.3000	56,300	100 - MUN	800.00	(Base Tax - Impr)				
				1,383.29					
			200 - SCH	544.98					
Total:				<u>2,728.27</u>	0.00	3,439.68		6,167.95	

** Continued **

Bow River Energy Ltd.
 Suite 500, 321 6th Ave SW
 Calgary, AB
 T2P 3H3

SCHOOL SUPPORT	VOTING DIVISION
Public	1

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2020

Mailing Date: July 31, 2020

Bow River Energy Ltd. (# 1026) - Page 2

3432 421	42 11 26 53 25 W3			0					
COMM RESOURCE	6.3000	71,900	100 - MUN		800.00	(Base Tax - Impr)			
					1,766.58				
			200 - SCH		<u>695.99</u>				
	Total:				3,262.57	0.00	4,119.76		7,382.33
3432 650	31 09 30 53 25 W3			0					
COMM RESOURCE	6.3000	11,100	100 - MUN		800.00	(Base Tax - Impr)			
					272.73				
			200 - SCH		<u>107.45</u>				
	Total:				1,180.18	0.00	1,434.78		2,614.96
3432 655	01 12 30 53 25 W3			0					
COMM RESOURCE	6.3000	10,000	100 - MUN		800.00	(Base Tax - Impr)			
					245.70				
			200 - SCH		<u>96.80</u>				
	Total:				1,142.50	0.00	1,386.25		2,528.75
3432 670	11 05 31 53 25 W3			0					
COMM RESOURCE	6.3000	100,000	100 - MUN		800.00	(Base Tax - Impr)			
					2,457.00				
			200 - SCH		<u>968.00</u>				
	Total:				4,225.00	0.00	5,369.43		9,594.43
3432 700	11 11 31 53 25 W3			0					
COMM RESOURCE	6.3000	57,500	100 - MUN		800.00	(Base Tax - Impr)			
					1,412.78				
			200 - SCH		<u>556.60</u>				
	Total:				2,769.38	0.00	3,492.64		6,262.02
3433 000	LSD 11 31 53 25 W3			0					
	Fort Pitt Compressor Station								
COMM RESOURCE	6.3000	1,565,800	100 - MUN		800.00	(Base Tax - Impr)			
					38,471.71				
			200 - SCH		<u>15,156.94</u>				
	Total:				54,428.65	0.00	70,099.02		124,527.67
3433 480	31 08 32 53 25 W3			0					
COMM RESOURCE	6.3000	10,000	100 - MUN		800.00	(Base Tax - Impr)			
					245.70				
			200 - SCH		<u>96.80</u>				
	Total:				1,142.50	0.00	1,386.25		2,528.75
3433 500	21 10 32 53 25 W3			0					
COMM RESOURCE	6.3000	57,600	100 - MUN		800.00	(Base Tax - Impr)			
					1,415.23				
			200 - SCH		<u>557.57</u>				
	Total:				2,772.80	0.00	3,518.12		6,290.92

** Continued **

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2020

Mailing Date: July 31, 2020

Bow River Energy Ltd. (# 1026) - Page 3

3434 000	11 11 33 53 25 W3	0						
COMM RESOURCE	6.3000	225,800	100 - MUN	800.00	(Base Tax - Impr)			
				5,547.91				
			200 - SCH	2,185.74				
Total:				<u>8,533.65</u>		0.00	10,924.74	19,458.39
3434 500	12 11 33 53 25 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>		0.00	3,350.44	4,492.94
3437 000	41 11 36 53 25 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>		0.00	1,386.22	2,528.72
3436 700	21 11 36 53 25 W3	0						
COMM RESOURCE	6.3000	58,100	100 - MUN	800.00	(Base Tax - Impr)			
				1,427.52				
			200 - SCH	562.41				
Total:				<u>2,789.93</u>		0.00	3,302.79	6,092.72
3434 600	41 14 36 53 25 W3	0						
COMM RESOURCE	6.3000	72,000	100 - MUN	800.00	(Base Tax - Impr)			
				1,769.04				
			200 - SCH	696.96				
Total:				<u>3,266.00</u>		0.00	4,132.99	7,398.99
3439 700	11 15 36 53 26 W3	0						
						-1.00	0.00	-1.00
3441 748	41 03 01 54 25 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>		0.00	1,386.25	2,528.75
3441 800	11 11 01 54 25 W3	0						
COMM RESOURCE	6.3000	116,100	100 - MUN	800.00	(Base Tax - Impr)			
				2,852.58				
			200 - SCH	1,123.85				
Total:				<u>4,776.43</u>		0.00	6,107.71	10,884.14
3441 820	01 02 02 54 25 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>		0.00	1,386.24	2,528.74

** Continued **

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2020

Mailing Date: July 31, 2020

Bow River Energy Ltd. (# 1026) - Page 4

3444 800	31 06 01 54 26 W3	0						
COMM RESOURCE	6.3000	153,700	100 - MUN	800.00	(Base Tax - Impr)			
				3,776.41				
			200 - SCH	<u>1,487.82</u>				
Total:				6,064.23		0.00	7,740.81	13,805.04
3445 100	21 08 11 54 26 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	<u>96.80</u>				
Total:				1,142.50		0.00	1,386.25	2,528.75
3445 110	31 03 12 54 26 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	<u>96.80</u>				
Total:				1,142.50		0.00	1,386.24	2,528.74
3446 000	11 07 15 54 26 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	<u>96.80</u>				
Total:				1,142.50		0.00	2,055.75	3,198.25
3446 020	11 08 15 54 26 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	<u>96.80</u>				
Total:				1,142.50		0.00	4,084.36	5,226.86
3447 000	11 11 25 54 26 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	<u>96.80</u>				
Total:				1,142.50		0.00	5,519.63	6,662.13
3447 300	11 06 33 54 26 W3	0						
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	<u>96.80</u>				
Total:				1,142.50		0.00	1,386.32	2,528.82
3448 120	41 05 35 54 26 W3	0						
COMM RESOURCE	6.3000	70,200	100 - MUN	800.00	(Base Tax - Impr)			
				1,724.81				
			200 - SCH	<u>679.54</u>				
Total:				3,204.35		0.00	4,053.46	7,257.81
3448 130	11 11 36 54 26 W3	0						

** Continued **

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2020

Mailing Date: July 31, 2020

Bow River Energy Ltd. (# 1026) - Page 5

COMM RESOURCE	6.3000	11,100	100 - MUN	800.00	(Base Tax - Impr)			
				272.73				
			200 - SCH	107.45				
Total:				<u>1,180.18</u>	0.00	1,434.76		2,614.94
3444 950	41 08 02 54 26 W3			0				
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>	0.00	1,386.27		2,528.77
3448 180	31 06 25 54 26 W3			0				
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>	0.00	1,386.27		2,528.77
3447 030	91 12 26 54 26 W3			0				
COMM RESOURCE	6.3000	133,600	100 - MUN	800.00	(Base Tax - Impr)			
				3,282.55				
			200 - SCH	1,293.25				
Total:				<u>5,375.80</u>	0.00	6,853.18		12,228.98
3447 050	41 05 28 54 26 W3			0				
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>	0.00	1,386.27		2,528.77
3448 115	LSD 5 35 54 26 W3			0				
COMM RESOURCE	6.3000	81,100	100 - MUN	800.00	(Base Tax - Impr)			
				1,992.63				
			200 - SCH	785.05				
Total:				<u>3,577.68</u>	0.00	4,534.78		8,112.46
3448 190	21 11 36 54 26 W3			0				
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>	0.00	1,386.26		2,528.76
10002 000	41 10 07 55 25 W3			0				
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				
			200 - SCH	96.80				
Total:				<u>1,142.50</u>	0.00	1,390.25		2,532.75
3453 000	01 06 01 55 26 W3			0				
COMM RESOURCE	6.3000	10,000	100 - MUN	800.00	(Base Tax - Impr)			
				245.70				

** Continued **

Rural Municipality Of Frenchman Butte
 Box 180
 Paradise Hill, SK
 S0M 2G0
 Business: (306)344-2034

FOR THE YEAR 2020

Mailing Date: July 31, 2020

Bow River Energy Ltd. (# 1026) - Page 6

			200 - SCH		96.80			
	Total:				1,142.50	0.00	1,386.25	2,528.75
3453 500	LSD 6 01 55 26 W3		0			-1.00	0.00	-1.00
3454 240	11 11 11 55 26 W3		0					
COMM RESOURCE	6.3000	11,100	100 - MUN		800.00	(Base Tax - Impr)		
					272.73			
			200 - SCH		107.45			
	Total:				1,180.18	0.00	1,391.15	2,571.33
3454 260	41 07 12 55 26 W3		0					
COMM RESOURCE	6.3000	10,000	100 - MUN		800.00	(Base Tax - Impr)		
					245.70			
			200 - SCH		96.80			
	Total:				1,142.50	0.00	1,386.27	2,528.77
TOTAL TAXES DUE								346,929.05

IMPORTANT	DISCOUNTS AND PENALTIES
Office hours are 8:30 a.m. to 5:00 p.m. Monday to Friday. If paid via mail, payment will be processed according to post mark stamp. A penalty will accumulate each month on taxes that are in arrears. Taxes are considered in arrears if not paid in full by December 31st of the current tax year.	3% If Paid By Jul 31st 343,435.49
	3% If Paid By Aug 31st 345,264.49
	3% If Paid By Sep 30th 347,133.49
	2% If Paid By Oct 31st 350,147.09
	1% If Paid By Nov 30th 353,160.44
	No discount if Paid by Dec 31 356,174.05

TAX RATES						
TAXING AUTHORITY	PROPERTY CLASS	TAXABLE ASSESSMENT	TAX RATE	CURRENT LEVY	CREDITS/ ARREARS	TOTAL TAXES OWING
100 - MUN	COMM RESOURCE			33,600.00		
		3,372,100	3.9000	82,852.52	156,612.38	273,064.90
200 - SCH	COMM RESOURCE	3,372,100	9.6800	32,641.95	41,224.20	73,866.15
700 - TE					-2.00	-2.00
	* Mill rate factor applies		Total:	149,094.47	197,834.58	346,929.05