

**BOARD ORDER: MGB 068/06**

**IN THE MATTER OF THE** *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

**AND IN THE MATTER OF COMPLAINTS** respecting linear property assessments for the 2004 and 2005 tax years filed by Northern Sunrise County

**BETWEEN:**

Northern Sunrise County as represented by Emery Jamieson LLP - Complainant

-and-

Designated Linear Assessor for the Province of Alberta as represented by Bishop & McKenzie LLP – Respondent

**BEFORE:**

Members:

C. Bethune, Presiding Officer  
L. Atkey, Member  
B. Ardiel, Member

Secretariat:

D. Woolsey  
A. Sjouwerman

Upon notice being given to the affected parties, a hearing was held in the City of Edmonton, in the Province of Alberta on October 11 and 12, 2005.

The matters before the MGB are the 2004 tax year linear assessment complaints detailed in Appendix “C” and the 2005 tax year linear complaints as detailed in Appendix “D” of this Board Order. Appendix “E” lists the 2004 tax year linear complaints that were withdrawn at the beginning of the hearing held on October 5, 2004. Appendix “F” lists the 2005 tax year linear complaints that were withdrawn at the beginning of this hearing and not considered by the MGB. Appendices “A” and “B” list the witnesses and legal counsel appearing before the MGB in this matter and the documents received and considered by the MGB.

**OVERVIEW**

This decision requires the MGB to determine whether or not a municipal complainant has a remedy to have the status of wells corrected on complaint when there is uncontested evidence that

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the records of the Alberta Energy and Utilities Board (AEUB) used to prepare the assessment are in fact wrong and after having given the Designated Linear Assessor (DLA) an opportunity to correct the assessment. This requires the MGB to determine if the directives in the 2004 Alberta Linear Property Assessment Minister's Guidelines (Guidelines) to prepare linear assessments are inconsistent with the requirements in the *Municipal Government Act* (Act).

The Complainant argues that having a very limited or no ability to change the AEUB records, and after giving the DLA undisputed evidence that the records are wrong, the municipality must have a remedy to correct the linear assessments in order to ensure fairness and equity among all linear property as required by the Act. The Complainant argues that the requirement for the DLA to produce a fair and equitable assessment by the Act cannot be limited by the wording of the Guidelines. The provisions of the Act prevail and the Linear Assessor cannot be limited by subordinate legislation. The Respondent Designated Linear Assessor (DLA) argues that the Guidelines are not inconsistent with the Act and the DLA has no ability to correct the AEUB records.

Also in dispute in this case is the appropriate application of depreciation to a group of seven linear properties because the Guidelines require that the status of only the first zone be used for assessment purposes, even though other zones may have different characteristics.

### **BACKGROUND**

#### **Parties**

The Complainant is a municipality in northern Alberta with oil and gas wells within its boundaries. The Respondent is the DLA and is responsible for assessing linear property in the Province of Alberta.

The complaints concern oil and gas wells located in Northern Sunrise County which are assessed using data contained in the records of the AEUB.

#### **Decision to Rehear**

Board Order MGB 125/04 was issued on December 22, 2004 with respect to the 2004 tax year complaints. The Designated Linear Assessor subsequently applied for a review/rehearing of Board Order MGB 125/04. Board Order MGB 090/05 sets out the decision of the MGB with respect to this request. The decision on the rehearing found that a procedural error occurred since the parties were not given a fair opportunity to address the relationship of the Guidelines and the provisions of the Act. As a result, Board Order MGB 090/05 granted the request for review and rescinded Board Order MGB 125/04. The original panel of the MGB who heard the complaints was directed to reopen the hearing and provide opportunity for the parties to:

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- (a) present argument and evidence as to whether or not the relevant portions of the Guidelines conflict with the Act and any related effect on the merits of the complaint; and
- (b) present argument and evidence as to whether the AEUB records for the subject wells are, in fact, incorrect or if only the conclusions as to well status drawn from the records are incorrect as well as any effect this distinction may have on the merits of the complaint.

No additional evidence with respect to the actual physical status of the properties for the 2004 tax year complaints was submitted.

### **2004 and 2005 (tax year) Complaints**

The parties firstly provided argument and evidence with respect to the 2005 (tax year) properties under complaint. The evidence that forms part of the record for these complaints, as set out in Board Order MGB 125/04, was relied on. This included a submission by the Complainant that unlike owners and operators of linear property, a municipality cannot require a change to the AEUB records. In the past, the Complainant notified the DLA of errors and corrections were made by the DLA but this is no longer the accepted practice of the DLA. The municipality cannot get the AEUB to make the corrections, as the AEUB says it is the company who has to make the change but the company is not obliged to make that specific change.

After submitting the evidence for the 2005 complaints, the parties presented legal arguments with respect to the directions given by Board Order MGB 090/05. The legal issues considered are common for both the 2004 and the 2005 tax year complaints for Group 1 and Group 2 properties.

After withdrawing the two Group 4 ‘missing pipeline’ properties, the remaining 2005 tax year complaints for this Complainant were categorized into three groups.

For purposes of dealing with these various properties, this Order is divided as follows:

- Part A - Group 1 and 2 Properties
- Part B - Group 3 Properties

The groups are defined as follows:

Group 1 – 21 Properties. This group consists of 21 wells in total with six of the wells in both the 2004 and 2005 tax year, eight additional wells for the 2004 tax year and seven wells specific to the 2005 tax year. These wells were assessed by the DLA as “crude oil flowing”. The actual status of these wells as at October 31, as claimed by the Complainant, was “crude oil pumping”.

Group 2 – 12 Properties. This group consists of 12 wells for the 2005 tax year only. These wells were assessed by the DLA as “crude oil flowing”. The actual status of these wells as at October 31, as claimed by the Complainant, was “crude bitumen pumping”.

Group 3 – 7 Properties. This group consists of 7 wells for the 2005 tax year only. These properties are injection wells with multiple zones, with the first zone being characterized in the AEUB records as suspended. For these Group 3 properties, the DLA assigned a Guidelines Schedule D factor of 0.10 (90% depreciation) because the first zone did not have any injection hours during the year. The Complainant argues that because injection hours occurred from other zones of the same well, the application of the Guidelines does not result in a fair and equitable assessment.

### **DLA’s Use of AEUB Records to Prepare Assessments**

The DLA assesses linear property according to rules set out in the Guidelines which derive authority from the Act. The Guidelines require well assessments to reflect the records of the AEUB which include production statistics as well as status classification codes. These codes relate to four different well characteristics: “type” (e.g. observation or farm), “mode” (e.g. producing or abandoned), “fluid” (e.g. oil or gas), and “structure” (e.g. number of zones). Each characteristic is assigned a 2-digit code. By combining the four 2-digit codes, an eight-digit classification code for each well is contained in the AEUB records.

The Guidelines use the AEUB’s eight-digit code and production records to designate a well status description for assessment purposes, such as “crude oil flowing” or “crude oil pumping”. Wells are then assessed based on their status descriptions according to different tables and formulas set out in the Guidelines.

Linear property operators provide the AEUB with data during the well licensing process and report production information and changes as they occur. The AEUB can conduct audits and impose penalties where licensees have not reported properly. This system encourages compliance and generally keeps AEUB records accurate. However, the system does not guarantee that companies will provide update information in a timely manner or that the information will be entered correctly into the AEUB systems. The AEUB is more focused on the reporting of production activity than on the reporting of changes in pumping/flowing status.

### **The 2004 Tax Year Assessment**

The evidence originally considered by the MGB in deciding Board Order MGB 125/04 consisted of photographs of well-site pumping equipment, signed letters from the operators of the wells and oral testimony from the County Assessor. All supported the conclusion that the wells were truly pumping on October 31, 2003. The 2004 evidence was similar to the evidence presented to the MGB for the Group 1 and 2 properties in the 2005 complaints. The issues for the 2004 tax year are the same as the issues for the Group 1 and 2 properties in the 2005 complaints and the legal argument and MGB findings, conclusions and reasoning in this Board Order apply to both years’ complaints. The DLA does not dispute the evidence of the Complainant, however, argues that the Guidelines require use of the AEUB records even though they may not be correct.

### **The 2005 Tax Year Assessment**

In accordance with the procedure set out in the Guidelines, the DLA obtained records from the AEUB as of October 31, 2004 and applied the Guidelines to calculate assessments for the subject wells. As a result of using AEUB data, the wells in Group 1 and Group 2 were assessed as “crude oil flowing”.

The Complainant provided the MGB with evidence that the subject wells in Groups 1 and 2 were pumping as at October 31, 2004 and therefore they should have been assessed as such. The evidence included photographs of well-site pumping equipment, oral testimony from the county assessor that the pumps were operating, and signed documentation from the well operators confirming their pumping status on October 31, 2004. The conclusion of the Complainant was that the records of the AEUB were in error and that, as a result of these errors, the well status relied upon by the DLA was erroneous. The use of this incorrect well status resulted in an incorrect assessment.

The DLA did not dispute that the wells were truly pumping, but argued that the well assessments were prepared correctly as the Guidelines require the DLA to consider only the AEUB records as of October 31, 2004 and that the Complainant had provided no evidence to show that there was an error made in applying the Guidelines to the information contained in the AEUB records.

The Group 3 properties were all multi-zone properties with one of the zones having an injection well status with production during the assessment year. The Complainant did not argue or provide evidence that the records of the AEUB were incorrect for this group of wells. It was the strict application of the Guidelines that resulted in a 90% depreciation factor being used for assessment purposes for these multi-zone wells. In applying the Guidelines to single zone injection wells, a depreciation factor of 10% is prescribed by the Guidelines and the Complainant argued that the Guidelines were therefore unfair.

### **PART A - GROUP 1 AND 2 PROPERTIES**

#### **ISSUES**

After considering the written and oral argument from both parties, the MGB has identified the following issues related to both the 2004 and the 2005 Group 1 and 2 linear property complaints.

- 1) Are the AEUB records for the subject wells, in fact, incorrect or are only the conclusions as to well status, drawn from the records, incorrect?
- 2) Are the Guidelines consistent with the Act, or do they restrict the DLA from using his statutory powers in fulfilling his statutory duty to prepare a fair and equitable assessment?

**LEGISLATION**

In order to decide this matter, the MGB examined the following key legislative directions.

***Municipal Government Act***

Section 292 of the Act gives a broad outline of the standards, procedure and practice for the assessment of linear property and it is the starting point for this process.

*292(1) Assessments for linear property must be prepared by the assessor designated by the Minister.*

*(2) Each assessment must reflect*

*(a) the valuation standard set out in the Regulations for linear property, and*

*(b) the specifications and characteristics of the linear property on October 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the linear property, as contained in*

*(i) the records of the Alberta Energy and Utilities Board, or*

*(ii) the report requested by the assessor under subsection (3).*

*(3) If the assessor considers it necessary, the assessor may request the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.*

*(4) On receiving a request under subsection (3), the operator must provide the report not later than December 31.*

*(5) If the operator does not provide the report in accordance with subsection (4), the assessor must prepare the assessment using whatever information is available about the linear property.*

An assessor is defined as a qualified and designated individual.

*284(1) In this Part and Parts 10, 11 and 12,*

...

*(d) “assessor” means a person who has the qualifications set out in the Regulations and*

*(i) is designated by the Minister to carry out the duties and responsibilities of an assessor under this Act, or*

*(ii) is appointed by a municipality to the position of designated officer to carry out the duties and responsibilities of an assessor under this Act and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);*

...

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Section 293 directs the DLA to follow the direction given in the Regulations.

- 293(1) In preparing an assessment, the assessor must, in a fair and equitable manner,*
- (a) apply the valuation standards set out in the Regulations, and*
  - (b) follow the procedures set out in the Regulations.*
- (2) If there are no procedures set out in the Regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.*
- (3) An assessor appointed by a municipality must, in accordance with the Regulations, provide the Minister with information that the Minister requires about property in that municipality.*

Section 305(1) addresses the remedy available to an assessor where an assessment notice is issued for a linear property and where the notice contains a specified defect.

- 305(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the assessment roll,*
- (a) the assessor may correct the assessment roll for the current year only, and*
  - (b) on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.*
- (2) If it is discovered that no assessment has been prepared for a property and the property is not listed in section 298, an assessment for the current year only must be prepared and an assessment notice must be prepared and sent to the assessed person.*
- (3) If exempt property becomes taxable or taxable property becomes exempt under section 368, the assessment roll must be corrected and an amended assessment notice must be prepared and sent to the assessed person.*
- (4) The date of every entry made on the assessment roll under this section must be shown on the roll.*

Section 312 allows for correction of an assessment notice that is incorrect.

*312 If it is discovered that there is an error, omission or misdescription in any of the information shown on an assessment notice, an amended assessment notice may be prepared and sent to the assessed person.*

Section 488 speaks to the jurisdiction of the MGB and the requirement of the MGB to conduct a hearing on matters under dispute.

- 488(1) The Board has jurisdiction*
- (a) to hear complaints about assessments for linear property,*
- ...
- (2) The Board must hold a hearing under Division 2 of this Part in respect of the matters set out in subsection (1)(a), (b) and (c).*
- ...

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The Complainant has status to bring the complaints by virtue of section 492(1.1)(b).

- 492(1) A complaint about an assessment for linear property may be about any of the following matters, as shown on the assessment notice:*
- (a) the description of any linear property;*
  - (b) the name and mailing address of an assessed person;*
  - (c) an assessment;*
  - (d) the type of improvement;*
  - (e) school support;*
  - (f) whether the linear property is assessable;*
  - (g) whether the linear property is exempt from taxation under Part 10.*
- (1.1) Any of the following may make a complaint about an assessment for linear property:*
- (a) an assessed person;*
  - (b) a municipality, if the complaint relates to property that is within the boundaries of that municipality.*

The MGB has the authority to make a change with respect to an error related to the preparation of a linear assessment.

- 499(1) On concluding a hearing, the Board may make any of the following decisions:*
- ...
- (b) make a change with respect to any matter referred to in section 492(1), if the hearing relates to a complaint about an assessment for linear property;*
- ...
- (2) The Board must not alter*
- (a) any assessment that is fair and equitable, taking into consideration assessments of similar property in the same municipality, and*
- ...

***Matters Relating to Assessment and Taxation Regulation (AR 289/99)***

Section 6 of AR 289/99 specifies the valuation standard used for linear property assessment is to be that as set out in the Guidelines.

*6(1) The valuation standard for linear property is that calculated in accordance with the procedures referred to in subsection (2).*

*(2) In preparing assessments for linear property, the assessor must follow the procedures set out in the Alberta Property Assessment Minister's Guidelines established and maintained by the Department of Municipal Affairs, as amended from time to time.*



## **2003 Alberta Linear Property Minister's Guidelines**

The Guidelines establish the process for preparing linear property assessments.

### **1.002 Process for Calculating Linear Property Assessments**

- c. Pursuant to section 6 (1) of the regulation, the process for calculating pipeline linear property assessments is found in section 4.000 of the 2003 Alberta Linear property Assessment Minister's Guidelines.

The reference in the 2004 Guidelines is the same as the 2003 Guidelines with the exception of a different section number in the regulation.

The 2003 Guidelines set out the valuation standard and procedures for assessing linear property. Section 4.002 requires assessments to reflect the AEUB records as of October 31. With respect to the disputed matter before the MGB, it is relationship between section 4.002 (c) and section 292, 293, 305 and the other related sections of the Act that form the basis for the dispute between the parties. The key to resolving this dispute is to determine whether or not section 4.002 (c) is capable of limiting the authority of the DLA from what the Complainant views as a broader authority and responsibility identified in the Act.

### **4.002 CHARACTERISTICS AND SPECIFICATIONS**

- (c) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E1.1) the assessment must reflect the characteristics and specifications contained in the records of the AEUB as of October 31 of the assessment year.

Section 4.002(c) of the Guidelines for 2004 is the same as for 2003.

## **SUMMARY OF THE COMPLAINANT'S POSITION**

### **Group 1 and Group 2 Complaints - Physical Evidence**

The Complainant provided evidence showing information extracted from the records of the AEUB and showed how the well assessment was derived from this record by the DLA. All of the thirteen properties in Group 1 and the twelve properties in Group 2 are wells that have been assigned an Assessment Classification Code (ACC) of WL10 described as "Crude Oil Flow - single bottom-hole" by the DLA. The Complainant provided the MGB with photographs of the wells, digitally dated August 22 and 23, 2005. These were personally taken by Mr. M. Gagnon, witness for the Complainant, who testified from personal observation that all of the wells were pumping when the sites were visited.

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The evidence of the Complainant also included letters from the operators of all but one of the wells, confirming that the wells were pumping as of October 31, 2004. There is no dispute that the well status descriptions, assigned by the DLA, match the records of the AEUB, however the Complainant says that the well status codes contained in the records of the AEUB are not correct based on the evidence about the actual physical status of the wells as of October 31<sup>st</sup>.

### **Group 1 and Group 2 Complaints - Legal Argument**

The Complainant says that where the well status as derived from the records of the AEUB does not match the actual physical status of the wells, the resulting assessment is incorrect. Reference was made to Board Orders MGB 001/04 and MGB 091/05 that recognize that correctness is fundamentally important in arriving at fair and equitable assessments. The MGB has interpreted the ability to achieve fairness and equity in the distribution of the tax burden for linear property to lie fundamentally in obtaining correct data. This principle is implanted directly in the Act. Accuracy and correctness form the fundamental foundation of linear property assessment. The DLA must apply the valuation standards in a fair and equitable manner as set out in section 293 of the Act. To the extent that the strict application of the valuation standards as set out in the Guidelines result in incorrect assessments, the Guidelines give an assessment result that is inconsistent with the section 293(1) of the Act.

To say that the Guidelines must be applied without consideration of any other information, such as the information that has been provided by the Complainant here, is to say that the DLA has no power to enquire or to correct assessments. The DLA is not correct in saying that all that is required is for him to use whatever information contained in the records of the AEUB. This premise is inconsistent with several powers to correct assessments or to request information that are given to the DLA in the Act, particularly those in section 292.

The Guidelines cannot be inconsistent with the Act, even if the plain meaning of the Guidelines seems to require that. The requirement to use the information in the AEUB records is subject to the overriding requirement to ensure that the resulting assessment is fair and equitable. The DLA is entitled to rely on the information contained in the AEUB records unless the municipality provides the DLA with strong evidence that the information is not correct. If that evidence is compelling, the DLA may, and in the Complainant's submission, must, correct the Assessment Notice. If it is not conclusive, the DLA should exercise his investigative powers to require a report from the operator, and then again, if that report demonstrates that the assessment ought to be corrected, then it ought to be corrected.

At the original hearing on October 5, 2004 and carried forward to this hearing, the Complainant indicated that the municipality can no longer get the DLA to make corrections to the assessments and is unable to get the AEUB to make changes to its records. The Complainant indicated that the AEUB said that the company must initiate a change to a record. Since the company is not obliged to make this kind of change, then a correction is not made and the resulting assessment is unfair and inequitable.

## **SUMMARY OF THE RESPONDENT'S POSITION**

### **Group 1 and Group 2 Complaints - Physical Evidence**

The Respondent did not dispute the physical evidence about the actual physical status of the wells under complaint, as provided by the Complainant. The records of the AEUB contain an eight-digit code with two digits assigned for each of the following:

- Well status type (e.g. observation or farm);
- Well status mode (e.g. producing or abandoned);
- Well status fluid (e.g. oil or gas); and
- Well status structure (e.g. number of zones).

Monthly well production statistics are also contained in the AEUB records. As of October 31 these records are received electronically by the DLA and this information is used to calculate the linear assessment. There had been no dispute by the Complainant that the AEUB records were used as stated.

### **Group 1 and Group 2 Complaints - Legal Argument**

The Respondent stated that there was no evidence that the assessment codes were incorrect, merely because they don't accord with the physical characteristics of the property in place. It was the application of the Guidelines that created a different status description than that which could be presumed from the Complainant's evidence. It is just not clear that simply because there is a discrepancy, that the AEUB records must be wrong. In the AEUB records there is no information about whether the actual property in place is pumping or flowing. The well assessments are determined by applying the Guidelines to a combination of the type, mode, fluid and structure codes as well as the production statistics that are contained in the AEUB records. The Guidelines are clear that it is the characteristics and specifications as contained in the records, not as contained in the field, which must be used by the assessor. It is a regulated standard that is mandated by the Guidelines.

The Respondent referred to Board Order MGB 009/05, Pengrowth Corporation vs. Designated Linear Assessor for the Province of Alberta (Pengrowth decision). This decision confirms that gas-lift wells are to be classified as crude oil flowing because the Guidelines were changed to specifically classify them as such. Previous versions of the Guidelines did not explicitly categorize gas-lift wells and the DLA's previous practice was to classify them as crude oil flowing under the equity principle espoused by section 293 of the Act. The MGB found in this case that the duty to apply legislated standards fairly and equitably does not empower the DLA or the MGB to determine whether the standards are themselves fair and equitable. These standards are set by the legislator or its delegates and are based on policy considerations. In Board Order MGB 009/05, it is not a case where the AEUB records were incorrect. In this hearing, the Complainant

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did not prove that the AEUB records were incorrect and therefore there is no distinction between this case and the rationale given by the MGB in the Pengrowth decision. For the Group 1 and 2 subject properties in this case, it is the application of the Guidelines that results in the well status classification codes that are given to the properties.

The Respondent stated that even if it could be shown that the AEUB records were incorrect, this alone should not be a reason for the assessment to be changed. It is the intention of the Act to consistently apply the legislation. The legislation in section 292 of the Act clearly mandates two sources of information that the DLA is required to use in preparing assessments – the AEUB records or a report requested by the DLA. Section 4.002 of the Guidelines specifies when the DLA must use the AEUB records and when it is that the DLA must use the report. With respect to the subject properties, the mandate is that the property must reflect the characteristics and specifications contained in the AEUB records. With respect to wells, it is not a requirement to obtain and use a report. At times it is understood that the AEUB records may not be correct, but the alternative is self-reporting and the policy maker should be clearly assumed to have intended the results that may flow from an incorrect record.

The question comes down to whether or not the assessment is correct. A correct assessment is one that correctly applies the Act, the Regulations and the Guidelines. Board Order MGB 099/03, County of Two Hills et al vs. Designated Linear Assessor for the Province of Alberta, found that “correctness requires that the policy or direction governing the assessment in each case is adhered to and applied consistently with the legislation in order to achieve the type of result that the policy intended.”

### **ISSUE 1**

Are the AEUB records for the subject wells, in fact, incorrect or are only the conclusions as to well status, drawn from the records, incorrect?

### **ISSUE 1 FINDING**

The MGB finds that the AEUB records in this case are incorrect and, therefore, the conclusions as to well status for assessment purposes, drawn from these records, are also incorrect.

### **ISSUE 1 REASONS**

The well records of the AEUB contain an eight-digit code that designates the well status type, mode, fluid and structure. If the second pair of digits is 10 the well status description is ‘crude oil flowing’. If the second pair is 11, the well status description is ‘crude oil pumping’. For the Group 1 properties, a difference in this one digit of the eight-digit code can result in a different well status description and a significant difference in the assessed value of the well. Similarly, for the Group 2 properties, an incorrect digit in the AEUB records can result in an incorrect well status description.

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In both the 2004 and the 2005 complaints, the Complainant provided sufficient and compelling evidence to the MGB that the AEUB records contained an error in the well status code for the subject properties. The Complainant provided uncontested visual evidence that the wells were pumping and uncontested written evidence from most of the operators and owners that as of October 31 the subject wells were pumping. It was also illustrated that, at least with respect to the 2004 complaints, this information was provided to the DLA by the Complainant municipality prior to the merit hearing with a request for the DLA to process a correction to the assessment pursuant to section 305 of the Act. Having uncontested evidence in this case that the AEUB records are wrong, the central issue in these complaints is what authority or lack of authority does the Act, Regulations and Guidelines provide to the DLA. The MGB turns to the argument on this key matter.

### **ISSUE 2**

Are the Guidelines consistent with the Act or do they restrict the DLA from using his statutory powers in fulfilling his statutory duty to prepare a fair and equitable assessment?

### **ISSUE 2 FINDING**

The MGB finds that the Guidelines are inconsistent with the Act. The Guidelines limit the DLA's authority beyond the limitations prescribed in the Act.

### **ISSUE 2 REASONS**

The MGB recognizes its previous decisions in which it concluded that section 292 of Act requires the linear assessment to be based on the records of the AEUB. The MGB recognizes that these cases largely involved linear property owners and operators who have the ability to make applications for change to AEUB records. Despite the evidence that the status of the linear property was in fact incorrect, the MGB in those cases concluded that it was fair and equitable to apply the AEUB records as the linear property owner or operator had a clear ability and mechanism to make changes to the AEUB record. When a party has the ability to correct a wrong and they chose not to do so, it is fair and equitable for the DLA to utilize the AEUB record as directed to in the Act and Regulations. This case is different.

The Complainant has undisputed evidence that the subject linear assessments are in error and that the DLA refused to make a change pursuant to section 305. The Complainant is a municipality with very limited or no ability to have the AEUB record changed within the time frame of the preparation of the linear assessment. The MGB accepts the evidence and the argument of the Complainant that their ability to change the AEUB record in the subject years was very limited or, in fact, non-existent. The MGB heard no convincing evidence or argument to the contrary. Thus, the MGB examined the relationship of section 4.002 (c) of the Guidelines to section 292, 293, 305 and the other related sections of the Act in the context of this fact scenario.

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Section 4.002 (c) of the Guidelines contains wording that requires the DLA to use the AEUB records for purposes of assessing wells. On the face of it, the choice of the words “must reflect the characteristics and specifications contained in the records of the AEUB...” in the Guidelines require the DLA to use only the information contained in these records, even if it is shown that the records contain an error. The MGB acknowledges the argument of the DLA and the plain reading of section 4.002 (c) to be a very severe restriction on the DLA’s authority. However, the Complainant raises the significant question that section 4.002 (c) in the Guidelines is not consistent with the scheme of the Act embodied in sections 292, 293 and 305.

Firstly, section 293 requires the DLA to apply the Regulations in a fair and equitable manner. Section 293(1) of the Act reads as follows:

*293(1) In preparing an assessment, the assessor must, in a fair and equitable manner,*  
*(a) apply the valuation standards set out in the Regulations, and*  
*(b) follow the procedures set out in the Regulations.*

...

The heading for the section is “Duties of Assessors”. It is the opinion of the MGB that this section applies to the DLA as well as assessors appointed by municipalities. The MGB comes to this conclusion because the definition of assessor in section 284 (1)(d) means a person who has the qualifications set out in the Regulations and who is designated by the Minister to carry out the duties and responsibilities of an assessor under the Act. The DLA is the designated assessor referred to in section 292 (1) to prepare linear assessments.

The MGB comes to the conclusion that the Respondent’s reliance on the limited wording in section 4.002 in the Guidelines results in a restrictive application not contemplated in the Act. The MGB agrees that the Guidelines’ reference to the use of the AEUB records implements the direction to the use of the AEUB records in section 292 of the Act. However, it precludes the meaning that must be given to the discretion provided to the DLA in section 292 and the requirement to apply the Regulations in a fair and equitable manner outlined in section 293 of the Act. The Guidelines are subordinate legislation to the Act and cannot modify the requirements of the Act. It is this notion that the Guidelines can eliminate the discretion and mandate of the DLA prescribed in the Act, that the MGB finds the Guidelines to be inconsistent with the Act. As a result the argument of the Complainant must prevail in the context of the fact scenario that the Complainant has little or no ability to modify the AEUB records and has provided undisputed evidence that an error exists.

Although the MGB understands the significant task of preparing linear property assessments and the logical need to use the AEUB records for such an enormous task, the Act still requires that the Regulations be applied in a fair and equitable manner. Fair and equitable application of the Regulations and the referenced Guidelines requires consideration of the circumstances of the parties’ ability to change the AEUB records. Where a party (e.g. a linear property owner or

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operator) has the ability to have the records changed and do not avail themselves of that duty and then attempt to come forward in a complaint to have the record corrected, the MGB is of the view that the decision of the DLA to not exercise the discretion given to the DLA in the Act is a fair and equitable application of the Regulations amongst other parties who have complied with their duty to report. However, in a case where a party does file a request for change to the AEUB records and the AEUB has not yet processed or will not process the change for a reason peculiar to their mandate, the MGB in previous decisions has stated that the DLA's decision not to exercise its discretion is unfair and an inequitable application of the Regulations. In the subject case, where the municipality cannot change the AEUB record and has undisputed evidence of an error, the DLA's decision not to exercise the discretion given in the Act is not a fair and equitable application of the Regulations. It is through this refined application that there is a fair and equitable distribution of the tax burden provided for in the Act.

In summary, the Guidelines cannot restrict or take away the powers and duties given to assessors in the Act and any interpretation or application of the Guidelines must be consistent with the provisions of the Act.

### **DECISION OF PART A - GROUP 1 AND 2 PROPERTIES**

For the 2004 tax year complaints and for the Group 1 and Group 2 properties under complaint for the 2005 tax year, the complaints are allowed and the Respondent is directed to provide to the MGB, within 30 days of the date of this Board Order, the corrected assessment amounts of the subject wells reflecting "crude oil pumping" status or "crude bitumen pumping" as requested by the Complainant. The MGB will then issue a Board Order with these corrected assessments.

Please note that for Linear Property Assessment Unit Identifier (LPAU-ID) 1925988 - The Wiser Oil Company of Canada, the original assessment has already been affected by an MGB decision (Notice of Decision dated June 17, 2004) changing the assessment from \$67,950 to \$66,520 due to a well depth adjustment. The corrected assessment provided as a result of this Order should reflect both the previous adjustment due to well depth and the adjustment ordered in the previous paragraph.

### **PART B - GROUP 3 PROPERTIES**

#### **OVERVIEW**

These seven properties are injection wells with multiple zones. There is information in the AEUB records about each zone but only the information from the first zone, characterized in the AEUB records as suspended, is used to generate the assessment. For these Group 3 properties, the DLA assigned a Guidelines Schedule D factor of 0.10 (90% depreciation) because the first zone did not have any injection hours during the year. The Complainant argues that because injection hours occurred in other zones of the same well, the application of the Guidelines and the assignment of 90% depreciation, does not result in a fair and equitable assessment. Unlike the Group 1 and

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Group 2 properties, no evidence of an error in the AEUB records was brought to the attention of the MGB.

The particulars are as follows:

<b>LPAUID</b>	<b>Well Licence No.</b>	<b>Zones</b>	<b>Injection hours</b>
1902112	94591	00 (Suspended – crude oil) 02 (Suspended – crude oil) 03 (Injection/Disposal/Storage)	8,784 hrs.
1842822	36872	00 (Suspended – crude oil) 02 (Injection/Disposal/Storage)	8,017 hrs.
1932366	126451	00 (suspended – crude oil) 02 (Water – disposal) 03 (Standing)	8,784 hrs.
1835980	30175	00 (Suspended – crude oil) 02 (Water - injection)	8,555 hrs.
1834669	28928	00 (suspended – crude oil) 02 (Water – injection)	8,525 hrs.
1954975	150544	00 (suspended – crude oil) 02 (Water – disposal)	8,784 hrs.
1993630	192540	00 (suspended – crude oil) 02 (Water – disposal)	8,147 hrs.

### ISSUES

The Group 3 property types were not included in the list of complaints submitted in 2004. Therefore, the following issues relate to the 2005 complaints only:

- 3) Should the assessments for multi-zone properties be amended to reflect all of the information in the AEUB records, resulting in a different ACC and a different Schedule D factor?
- 4) By applying the depreciation allowance to the subject properties, as prescribed under the Guidelines, is the DLA in compliance with his statutory duty under section 293 of the Act to apply the valuation standard in a fair and equitable manner?

### LEGISLATION

In addition to the legislation already quoted under Group 1 and 2 properties, the MGB examined the specific directives in the Guidelines which outline the manner in which depreciation is to be granted. In particular, the MGB noted section 4.008 that describes how the ACC is to be determined when linear property has more than one well status description.



**PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002 (C) OR 4.002(D)**

- (a) Determine how many well statuses the linear property has.
- (b) If the linear property has:
  - (i) exactly one well status, locate the well status description determined in 4.005 on Table 4.7 to determine the ACC.
  - (ii) more than one well status description, use Table 4.8 From the well status descriptions of the linear property determined in 4.005, identify the well status description that occurs first in Table 4.8.

Also, note Tables 4.5, 4.7, 4.8, 4.9, 4.10, 4.12 and Schedule D, which between them assign well status descriptions and formulas for assessment based on the eight-digit AEUB well code. For the sake of brevity, these tables are not reproduced in this Board Order.

**SUMMARY OF COMPLAINANT'S POSITION**

All of the seven properties in this group are wells that have been assigned an ACC code of WL80 described as "Crude Oil Flow – Multi Bottom-hole" by the DLA. This is correct for the first zone because there are no production or injection hours from the first zone of the wells. A Schedule D depreciation factor of 0.10 is appropriate if all of the zones were similar to this first zone. One of the other zones however, has an ACC code of WL110 described as Injection/Disposal/Storage. All seven wells had total injection hours greater than 8,000 from this zone. The Guidelines prescribe that no Schedule D depreciation be given for WL110 codes with injection hours greater than 720 hours. The Complainant argues that the DLA should use all of the information in the AEUB records and not just the information from the first zone of these multi-zone wells.

The Complainant presented photographs of three of the well sites and letters from the operators of four of the wells stating that the wells were injection wells and that one of the zones from each well was operational as of October 31, 2004. This evidence is consistent with the AEUB records.

The Complainant also presented evidence in the form of a spreadsheet containing assessment and well information obtained from the Department of Alberta Municipal Affairs. For the properties under complaint, the evidence shows that all of the wells had between 8,017 and 8,784 hours of operation during the year but because they were assigned an ACC code of WL80 based on the first zone only, they all received a depreciation rate of 90% for assessment purposes.

Based on the physical evidence, the Complainant stated that the appropriate well classification code should have been WL110 or WL40 and that no Schedule D depreciation be given when calculating the assessment. This is not a situation where the AEUB information used for assessment purposes is erroneous or incomplete. However, the DLA is required to look at all of the information in the AEUB records. The result of applying the Guidelines is that one property receives no additional depreciation while a similar property has 90% depreciation applied. The

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Guidelines arbitrarily direct the DLA to use some of the information in the AEUB records and to ignore the rest. This arbitrary direction is inconsistent with the overriding requirement for a fair and equitable assessment and is therefore inconsistent with the Act.

### **SUMMARY OF RESPONDENT'S POSITION**

The DLA argued that section 4.008 of the Guidelines sets out a clear and unambiguous process for determining the ACC of the subject Group 3 linear property. In order to assign an ACC for properties with more than one well status, such as the properties under complaint, the DLA must refer to Table 4.8 and determine which well status of the property occurs first in the table. The well status that occurs first and its corresponding ACC, is what is used to assign Schedule "D" depreciation. (Emphasis added.) The result of this procedure in the Guidelines is that the properties under complaint are assigned a Schedule "D" depreciation factor of 0.10 (90% depreciation). The Complainant is challenging the validity of the procedure set out in the Guidelines and the MGB has clearly decided on several occasions that the MGB has no jurisdiction to judge the procedures set out in the Guidelines.

### **ISSUE 3**

Should the assessments for multi-zone properties be amended to reflect all of the information in the AEUB records, resulting in a different ACC and a different Schedule "D" factor? By applying the depreciation allowance to the subject properties, as prescribed under the Guidelines, is the DLA in compliance with his statutory duty under section 293 of the Act to apply the valuation standard in a fair and equitable manner?

### **ISSUE 3 FINDINGS**

The Guidelines are specific, unambiguous and clear with respect to the determination of the ACC for multi-zone linear properties. The MGB finds that the DLA properly applied the Act and the Guidelines in a fair and equitable manner by assessing the subject multiple zone wells as Crude Oil Flow –Multi bottom-hole and applying the correct depreciation factor as set out in the Guidelines.

### **ISSUE 3 REASONS**

Section 293(1) requires assessors to apply the valuation standards and procedures set out in the Regulations in a fair and equitable manner. This duty applies to the DLA when preparing linear assessments pursuant to section 292 of the Act.

While the above duty is simply worded, it can be difficult to apply in certain circumstances involving ambiguous or conflicting legislative provisions. Such is the case for the Group 1 and Group 2 properties where the MGB finds that there is an error in the records of the AEUB and the Complainant municipality is unable to correct the AEUB record. For the Group 3 properties, the AEUB records are correct.

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It is the Guidelines themselves that clearly define how the assessed value of multi-zone properties is to be calculated. The Complainant has shown that the resulting assessment is lower compared to single zone wells or multi-zone wells where the first zone has production or injection hours for the assessment year. The Complainant argues that this is unfair. However, the Guidelines set out the manner in which an assessment for multi-zone wells is to be determined and the Guidelines have been applied correctly and consistently by the DLA.

The MGB does not accept that the Guidelines conflict with the Act in the fact situation present for the Group 3 properties. The duty to apply legislated standards fairly and equitably does not empower the DLA or the MGB to determine whether the standards themselves are fair and equitable. These standards are set by the legislature or its delegates and are based on policy considerations over which neither the DLA nor the MGB has authority. For these properties, the legislative scheme, for a regulated system of assessment, is clear and its plain meaning and interpretation should be accepted as the enacting body's intent. Following the regulated scheme set out in the Guidelines leads to the assessed value as determined for these properties. The result has not been skewed or influenced by relying on incorrect data, as was the case in Part A of this Board Order. It is accepted that, to some extent, a regulated assessment system inevitably sacrifices accuracy in order to achieve efficiency. Thus, the standardized scheme contemplated under the Act implies that the resulting assessed values will not always match the property value if other factors and criteria had been set out in the legislative formulas such as considering the production or injection hours from zones other than the first zone. Where this occurs, this circumstance does not constitute the kind of unfairness that can be the basis for support of a complaint.

### **DECISION OF PART B - GROUP 3 PROPERTY**

For the Group 3 properties contained in the 2005 tax year complaints, the complaints are denied and the assessments confirmed.

Please note that for LPAU-ID 1993630 (Virtus Energy Ltd.) the original assessment has already been affected by an MGB decision (Notice of Decision dated August 31, 2006), changing the assessment from \$18,280 to \$15,130 due to a well depth adjustment. The assessment for this property is hereby confirmed in the amount of \$15,130.

Dated at the City of Edmonton, in the Province of Alberta, this 20th day of June 2006.

MUNICIPAL GOVERNMENT BOARD

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(SGD) C. Bethune, Presiding Officer

APPENDIX "A"

APPEARANCES

<u>NAME</u>	<u>CAPACITY</u>
K. Hurlburt M. Gagnon	Emery Jamieson LLP, Legal Counsel for the Complainant Northern Sunrise County, Complainant
C. Plante J. Pawlyk C. Uttley	Bishop & McKenzie, Legal Counsel for the Respondent Bishop & McKenzie, for the Respondent Witness for the Respondent

APPENDIX "B"

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB:

<u>NO.</u>	<u>ITEM</u>
1C	Summary of Argument and supporting material from Northern Sunrise County – <b>originally marked as Exhibit 1C at the October 5, 2004 hearing</b>
2R	Written Submission of the Respondent, Designated Linear Assessor and supporting material – <b>originally marked as Exhibit 2R at the October 5, 2004 hearing</b>
3R	Will Say Statement for Janet Fortin – <b>originally marked as Exhibit 3R at the October 5, 2004 hearing</b>
4C	Faxed letter from Carmen Plante dated October 4, 2004 Re: 2004 (tax year) Linear Property Assessment Complaints (Northern Sunrise County – <b>originally marked as Exhibit 4C at the October 5, 2004 hearing</b>
5C	Summary of the Complainant's Case 2004 (tax year)
6C	Summary of the Complainant's Case 2005 (tax year)
7C	Book of Evidence of Northern Sunrise County
8C	Book of Authorities of Northern Sunrise County
9R	Written Submissions of the Respondent, Designated Linear Assessor
10R	Transcript of the October 5, 2004 hearing
11C	Table for LPAU-ID 1902112

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**APPENDIX “C”**

**2004** (tax year) Linear Property Assessment Complaints filed by Northern Sunrise County

GROUP 1 PROPERTIES – Assessed as Crude Oil Flowing, requested as Crude Oil Pumping

<b>Municipality MA-ID</b>	<b>Municipality Name</b>	<b>Assessee MA-ID</b>	<b>Assessee Name</b>	<b>LPAU-ID</b>
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1833729
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1925833
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2098721
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2098723
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2098725
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2099631
0496	Northern Sunrise County	21384	Devon Canada Corporation	2093834
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	2061793
0496	Northern Sunrise County	24347	The Wiser Oil Company of Canada	1925988
0496	Northern Sunrise County	20437	Atlas Energy Ltd.	2108476
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	2109215
0496	Northern Sunrise County	20601	Blackrock Ventures Inc.	2103562
0496	Northern Sunrise County	20601	Blackrock Ventures Inc.	2103563
0496	Northern Sunrise County	20601	Blackrock Ventures Inc.	2103564

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**APPENDIX “D”**

**2005 (tax year) Linear Property Assessment Complaints filed by Northern Sunrise County**

**GROUP 1 PROPERTIES – Assessed at Crude Oil Flowing, requested as Crude Oil Pumping**

<b>Municipality MA-ID</b>	<b>Municipality Name</b>	<b>Assessee MA-ID</b>	<b>Assessee Name</b>	<b>LPAU-ID</b>
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1833729
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1925833
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2098721
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2098723
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2098725
0496	Northern Sunrise County	20969	Celtic Exploration Ltd.	2099631
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1950071
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1890239
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	2748052
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1850510
0496	Northern Sunrise County	21584	Endev Energy	2107014
0496	Northern Sunrise County	21716	FET Resources	1922079
0496	Northern Sunrise County	22169	Husky Oil Operations	1912659

**GROUP 2 PROPERTIES – Assessed at Crude Oil Flowing, requested as Crude Bitumen Pumping**

<b>Municipality MA-ID</b>	<b>Municipality Name</b>	<b>Assessee MA-ID</b>	<b>Assessee Name</b>	<b>LPAU-ID</b>
0496	Northern Sunrise County	20601	Blackrock Ventures	2760706
0496	Northern Sunrise County	20601	Blackrock Ventures	2760707
0496	Northern Sunrise County	20601	Blackrock Ventures	2760808
0496	Northern Sunrise County	20601	Blackrock Ventures	2762554
0496	Northern Sunrise County	20601	Blackrock Ventures	2762588
0496	Northern Sunrise County	20601	Blackrock Ventures	2762589
0496	Northern Sunrise County	20601	Blackrock Ventures	2762590
0496	Northern Sunrise County	20601	Blackrock Ventures	2762232
0496	Northern Sunrise County	20601	Blackrock Ventures	2762233
0496	Northern Sunrise County	23305	Penn West Petroleum	2761219
0496	Northern Sunrise County	23305	Penn West Petroleum	2761225
0496	Northern Sunrise County	23305	Penn West Petroleum	2761249

**GROUP 3 PROPERTIES – Injection wells with multiple zones**

<b>Municipality MA-ID</b>	<b>Municipality Name</b>	<b>Assessee MA-ID</b>	<b>Assessee Name</b>	<b>LPAU-ID</b>
0496	Northern Sunrise County	21776	Forte Oil	1902112
0496	Northern Sunrise County	22169	Husky Oil Operations	1842822
0496	Northern Sunrise County	22169	Husky Oil Operations	1932366
0496	Northern Sunrise County	22930	Petrofund Corp.	1835980
0496	Northern Sunrise County	22930	Petrofund Corp.	1834669
0496	Northern Sunrise County	22930	Petrofund Corp.	1954975
0496	Northern Sunrise County	24666	Virtus Energy Ltd.	1993630

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**APPENDIX “E”**

**WITDRAWN 2004 (tax year) Linear Property Assessment Complaints**

<b>Mun –ID</b>	<b>Municipality</b>	<b>MA-ID</b>	<b>Assessee/Owner/Operator</b>	<b>LPAU-ID</b>	<b>Licence No. or Lease</b>
00496	Northern Sunrise County	Unknown	Unknown	Unknown	MSL831287 (lease)
00496	Northern Sunrise County	Unknown	Unknown	Unknown	MSL982933 (lease)
00496	Northern Sunrise County	22169	Husky Oil Operations Limited	2125047	-
00496	Northern Sunrise County	22169	Husky Oil Operations Limited	2125048	-
00496	Northern Sunrise County	21362	Denison Energy Inc.	2146804	-
00496	Northern Sunrise County	24133	Storm Energy Ltd.	2139901	-
00496	Northern Sunrise County	24133	Storm Energy Ltd.	2139902	-
00496	Northern Sunrise County	24133	Storm Energy Ltd.	2139900	-
00496	Northern Sunrise County	24133	Storm Energy Ltd.	2139903	-
00496	Northern Sunrise County	24133	Storm Energy Ltd.	2148500	-
00496	Northern Sunrise County	22930	Petrofund Corp.	2143463	-
00496	Northern Sunrise County	22930	Petrofund Corp.	2143462	-
00496	Northern Sunrise County	20969	Celtic Exploration Ltd	2147386	-
00496	Northern Sunrise County	20969	Celtic Exploration Ltd	2147387	-
00496	Northern Sunrise County	24815	Whitehall Energy Ltd.	2158675	-
00496	Northern Sunrise County	Unknown	Unknown	Unknown	20116-18 (Licence)
00496	Northern Sunrise County	Unknown	Unknown	Unknown	20116-21 (Licence)
00496	Northern Sunrise County	Unknown	Unknown	Unknown	20116-21 (Licence)
00496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	2141674	-
00496	Northern Sunrise County	22930	Petrofund Corp.	2140021	-
00496	Northern Sunrise County	22169	Husky Oil Operations Limited	2141574	-
00496	Northern Sunrise County	22169	Husky Oil Operations Limited	2135918	-
00496	Northern Sunrise County	24666	Virtus Energy Ltd.	2146785	
00496	Northern Sunrise County	24666	Virtus Energy Ltd.	2147249	-
00496	Northern Sunrise County	Unknown	Unknown	Unknown	20850-6 (Licence)
00496	Northern Sunrise County	20325	Anadarko Canada Energy Co.	2144425	-
00496	Northern Sunrise County	20515	Baytex Energy Ltd.	2157799	-
00496	Northern Sunrise County	22661	Marathon Canada Limited	1919125	-
00496	Northern Sunrise County	22661	Marathon Canada Limited	1919125	-
00496	Northern Sunrise County	23465	Primewest Energy Inc.	2039492	-
00496	Northern Sunrise County	23465	Primewest Energy Inc.	2039492	-

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**APPENDIX “F”**

**WITHDRAWN 2005 (tax year) Linear Property Assessment Complaints**

Mun -ID	Municipality Name	AEUB Code/MA-ID Code	Assessee/Owner/Operator	LPAU-ID	UWID or Lease or Comments
<b>“Missing Wells”</b>					
0496	Northern Sunrise County	0Z0H	HARVEST OPERATIONS CORP.		0865091702000
0496	Northern Sunrise County	0Z0H	HARVEST OPERATIONS CORP.		0855102216002
0496	Northern Sunrise County	A10F	STORM EXPLORATION INC.		0855103601000
0496	Northern Sunrise County	0A5Y	WHITEHALL ENERGY LTD.		0875110811000
0496	Northern Sunrise County	0R46	HUSKY OIL OPERATIONS LIMITED		0925120606020
0496	Northern Sunrise County	0WB2	BLACKROCK VENTURES INC.		0835140312002
0496	Northern Sunrise County	0WB2	BLACKROCK VENTURES INC.		0835141005000
0496	Northern Sunrise County	0BP8	PENN WEST PETROLEUM LTD.		0815153209030
0496	Northern Sunrise County	0BP8	PENN WEST PETROLEUM LTD.		0815153216030
0496	Northern Sunrise County	0BP8	PENN WEST PETROLEUM LTD.		0815153216000
0496	Northern Sunrise County	0BP8	PENN WEST PETROLEUM LTD.		0815153216020
0496	Northern Sunrise County	0063	MURPHY OIL COMPANY LTD.		0825151613000
0496	Northern Sunrise County	0063	MURPHY OIL COMPANY LTD.		0835151115002
0496	Northern Sunrise County	0WB2	BLACKROCK VENTURES INC.		0835152202000
0496	Northern Sunrise County	0WB2	BLACKROCK VENTURES INC.		0835153415000
0496	Northern Sunrise County	0WB2	BLACKROCK VENTURES INC.		0835153614000
<b>“Missing Pipeline”</b>					
0496	Northern Sunrise County	A0C7	Galleon Energy Inc		MSL033725
0496	Northern Sunrise County	A0C7	Galleon Energy Inc		MSL033747
0496	Northern Sunrise County	A0C7	Galleon Energy Inc		MSL033747
0496	Northern Sunrise County	A0C7	Galleon Energy Inc		MSL041492
0496	Northern Sunrise County	BK8	Northstar Energy Corporation		MSL974095
0496	Northern Sunrise County	BK8	Northstar Energy Corporation		MSL983517
0496	Northern Sunrise County	BK8	Northstar Energy Corporation		MSL982978
0496	Northern Sunrise County	BK8	Northstar Energy Corporation		MSL982933
0496	Northern Sunrise County	BK8	Northstar Energy Corporation		MSL951670
0496	Northern Sunrise County	BP8	Penn West Petroleum Ltd.		PRIVATE-L
0496	Northern Sunrise County	BP8	Penn West Petroleum Ltd.		PRIVATE-L
0496	Northern Sunrise County	BP8	Penn West Petroleum Ltd.		MSL032662
0496	Northern Sunrise County	BP8	Penn West Petroleum Ltd.		PRIVATE-L
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL033495
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL033021
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL033020
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL032764
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL032773
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL032918
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL032889



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<b>Mun -ID</b>	<b>Municipality Name</b>	<b>AEUB Code/MA-ID Code</b>	<b>Assessee/Owner/Operator</b>	<b>LPAU-ID</b>	<b>UWID or Lease or Comments</b>
0496	Northern Sunrise County	K29	Devon Canada Corporation		MSL033407
0496	Northern Sunrise County	R46	Husky Oil Operations Ltd		
0496	Northern Sunrise County	R46	Husky Oil Operations Ltd		MSL033390
0496	Northern Sunrise County	RL9	Baytex Energy Ltd		MSL033452
0496	Northern Sunrise County	RL9	Baytex Energy Ltd		MSL030368
0496	Northern Sunrise County	RL9	Baytex Energy Ltd		MSL035070
0496	Northern Sunrise County	WB2	Blackrock Ventures Inc		MSL031307
0496	Northern Sunrise County	WX5	Virtus Energy Ltd.		
0496	Northern Sunrise County	YP7	Invasion Energy Inc		MSL033493
0496	Northern Sunrise County	Z0H	Harvest Energy Corp.		MSL032638
0496	Northern Sunrise County	Z0H	Harvest Energy Corp.		MSL032659
0496	Northern Sunrise County	Z2Z	Celtic Exploration Ltd.		MSL042109
0496	Northern Sunrise County	Z2Z	Celtic Exploration Ltd.		MSL034851
0496	Northern Sunrise County	Z5A	Storm Energy Ltd.		MSL024346
<b>"Pipeline Code"</b>					
0496	Northern Sunrise County	20324	Anadarko Canada Corporation	1244280	
0496	Northern Sunrise County	21785	Fox Creek Petroleum Corp.	2146612	
0496	Northern Sunrise County	23417	Pmc (Nova Scotia) Company	1071955	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1231075	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1217032	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1217040	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1216677	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1216782	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236904	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1217048	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1217039	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1216684	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1216676	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1202957	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1237147	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1237148	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1202975	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1202954	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1202966	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1231558	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236905	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236910	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1216687	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236906	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236908	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236915	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1216686	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1202971	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236900	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236903	

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<b>Mun -ID</b>	<b>Municipality Name</b>	<b>AEUB Code/MA-ID Code</b>	<b>Assessee/Owner/Operator</b>	<b>LPAU-ID</b>	<b>UWID or Lease or Comments</b>
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236902	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1236907	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1223292	
0496	Northern Sunrise County	23047	Northstar Energy Corporation	1223295	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1132983	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1163052	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241478	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241480	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1170464	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1170455	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1170468	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1170461	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1170443	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1170459	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1225477	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241404	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1219749	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241466	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	2143937	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241424	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241438	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241402	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241421	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241422	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241430	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241431	
0496	Northern Sunrise County	23305	Penn West Petroleum Ltd.	1241432	
0496	Northern Sunrise County	21776	Forte Oil Corporation	1184577	
0496	Northern Sunrise County	21776	Forte Oil Corporation	1210310	
0496	Northern Sunrise County	21776	Forte Oil Corporation	1210311	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1202802	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1209321	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216661	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208701	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216658	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208714	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216655	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216652	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216653	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216656	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216654	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208703	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208704	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208695	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1216657	

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0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208700	
0496	Northern Sunrise County	21159	Conocophillips Canada Resources Corp.	1208693	
0496	Northern Sunrise County	20378	Arc Resources Ltd.	1222503	
0496	Northern Sunrise County	20378	Arc Resources Ltd.	1222504	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122782	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1139273	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	2129823	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1085429	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122539	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122576	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122581	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	2118185	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122835	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1169906	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1169916	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122828	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1169918	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122809	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106685	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106686	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106687	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122460	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122462	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106651	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106675	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122466	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106666	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122915	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122918	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122942	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122938	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122940	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122889	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122894	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122508	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1106678	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1122900	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1173948	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1173950	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1132701	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1139482	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1173953	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1132703	
0496	Northern Sunrise County	20853	Canadian Natural Resources Limited	1230881	
0496	Northern Sunrise County	21384	Devon Canada Corporation	1237962	

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0496	Northern Sunrise County	21384	Devon Canada Corporation	2158052	
0496	Northern Sunrise County	21384	Devon Canada Corporation	2146158	
0496	Northern Sunrise County	21384	Devon Canada Corporation	2147251	
0496	Northern Sunrise County	21384	Devon Canada Corporation	2790439	
0496	Northern Sunrise County	21384	Devon Canada Corporation	2790429	
0496	Northern Sunrise County	21384	Devon Canada Corporation	1216774	
0496	Northern Sunrise County	21384	Devon Canada Corporation	1236588	
0496	Northern Sunrise County	21384	Devon Canada Corporation	2790455	
0496	Northern Sunrise County	20164	Acclaim Energy Inc. (20164)	1226758	
0496	Northern Sunrise County	21053	Circumpacific Energy Corporation	1213096	
0496	Northern Sunrise County	22930	Petrofund Corp.	1101618	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1222368	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1221281	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1231802	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1222729	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1231302	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1231295	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1231316	
0496	Northern Sunrise County	23465	Primewest Energy Inc.	1237334	
0496	Northern Sunrise County	21380	Devlan Exploration Inc.	2145992	
0496	Northern Sunrise County	21380	Devlan Exploration Inc.	2145993	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141365	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1184284	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1135796	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141352	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141376	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141378	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141358	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141374	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141370	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1120026	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1141380	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1174382	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1174378	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1244370	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1167374	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1167385	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1167386	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1167389	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1167390	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1217515	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201799	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1179311	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1208508	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1208511	

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0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1208512	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201809	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201796	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201815	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201817	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201814	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201813	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201820	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201825	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1226597	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201803	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201804	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201805	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1208163	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1213210	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1246501	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1166735	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201797	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1234159	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201798	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1166706	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1157010	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1157026	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1166745	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201793	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1166738	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201792	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201834	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1201830	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1244506	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199083	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199069	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199076	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199074	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199084	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1244505	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1244504	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199063	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199078	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199061	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199064	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199065	
0496	Northern Sunrise County	22169	Husky Oil Operations Limited	1199067	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179465	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179494	

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0496	Northern Sunrise County	23301	Pengrowth Corporation	1179466	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179489	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179484	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179446	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179483	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179469	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179487	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179461	
0496	Northern Sunrise County	23301	Pengrowth Corporation	1179441	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	2141033	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	1212260	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	1217187	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	1212278	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	1212298	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	1244592	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	2143404	
0496	Northern Sunrise County	20515	Baytex Energy Ltd.	1227814	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1217894	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1119917	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1123964	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1213386	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1213136	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1217335	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1234776	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1145756	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1134175	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1134164	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1111411	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1145763	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1145764	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1111405	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1111407	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1111432	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1197236	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1151739	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1197237	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1095063	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1095064	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1095054	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1166208	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1095055	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1124799	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1151707	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1184583	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1218393	

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0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1213385	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1134162	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1111410	
0496	Northern Sunrise County	24636	Vermilion Resources Ltd.	1151721	
0496	Northern Sunrise County	21382	Devon AOG Corporation	1173873	
0496	Northern Sunrise County	20837	Canadian Forest Oil Ltd.	1174390	
0496	Northern Sunrise County	20869	Canadian Superior Energy Inc.	1237038	
0496	Northern Sunrise County	20869	Canadian Superior Energy Inc.	1237035	
0496	Northern Sunrise County	21716	Fet Resources Ltd.	1099677	
0496	Northern Sunrise County	21716	Fet Resources Ltd.	1099674	
0496	Northern Sunrise County	21716	Fet Resources Ltd.	1099692	
0496	Northern Sunrise County	21716	Fet Resources Ltd.	1099672	
0496	Northern Sunrise County	23949	Shiningbank Energy Ltd.	1236718	
0496	Northern Sunrise County	23949	Shiningbank Energy Ltd.	1236720	
0496	Northern Sunrise County	20601	Blackrock Ventures Inc.	1239433	
0496	Northern Sunrise County	20601	Blackrock Ventures Inc.	1239434	
0496	Northern Sunrise County	20601	Blackrock Ventures Inc.	1239435	
0496	Northern Sunrise County	24666	Virtus Energy Ltd.	1132921	
0496	Northern Sunrise County	24666	Virtus Energy Ltd.	1132928	
0496	Northern Sunrise County	20113	764031 Alberta Ltd.	1128266	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1166887	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1166883	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1166885	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1184027	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	2139901	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	2139902	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	2139903	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	2139904	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	2139905	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1157353	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1157355	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1145040	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1145032	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1145016	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1145014	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1145045	
0496	Northern Sunrise County	22063	Harvest Operations Corp.	1154112	
0496	Northern Sunrise County	23412	Player Resources/ Seneca Energy Canada	1239313	
0496	Northern Sunrise County	3362	C1 Energy Ltd.	1198858	
<b>"CO-GEN"</b>					
0496	Northern Sunrise County	C2F	Efficient Energy Resources		CO-GEN on Husky's lease