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ENOCH CREE NATION



# TOPGAS CLAIM TAKE OR PAY GAS

DATA & CLAIMS RESEARCH & ANALYSIS

JUNE 2024

GuildOne Inc.

Suite 100, 602 12th Ave SW Calgary, AB T2R 1J3

**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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### Claim Background

Between 1982 and 1994, the Government of Canada breached its fiduciary duty to ECN by allowing producers operating on its lands to deduct “take-or-pay” gas (TOPGAS) financing charges prior to calculating the royalties owed to the nation. These wrongful deductions lowered the royalties due to ECN and prevented ECN from obtaining the use and benefit of these funds

### Take or Pay Contracts Granted

Take-or-pay gas contract provisions require the purchaser of gas to pay for a minimum volume each year. If the purchaser is unable to market the gas due to low demand or other market conditions, the purchaser is still required to pay for the minimum volume of gas. In the context of First Nations claims, TOPGAS refers to financing and/or interest charges that were paid by producers as a result of debt agreements on the part of TransCanada and wrongfully included in calculations of owed gas royalties.

### First Nations Exempt Status

A 1998 ruling in the Alberta Court of Queen’s Bench set the precedent that TOPGAS charges are not allowable deductions when calculating gas royalties owed to First Nations. However, the pursuit of compensation against producers for underpaid royalties was challenged by time limitations in the conventional court system.

1984]

## PURCHASE CONTRACTS

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**DEVELOPMENTS IN NATURAL GAS PURCHASE CONTRACTS**

J. JAY PARK\*

*This paper examines some of the legal implications resulting from developments in the natural gas industry, with particular emphasis on take-or-pay provisions of gas purchase contracts and the proliferation of discount buyers of natural gas.*

**I. INTRODUCTION**

The past few years have seen some significant changes in natural gas markets. In particular, market demand is down in United States export markets where Canadian gas is priced higher than domestic supplies, and Canadian market demand is relatively flat. Natural gas supply increases have been greater than was expected by gas purchasers. Also, many industrial gas users in Alberta have commenced contracting for their own supply in response to the large volumes of gas available for purchase and the unregulated price for gas used in Alberta. Changes in the business world usually have legal implications, and these market changes are no exception. This paper will examine some of the changes in natural gas purchase contracts and other agreements which will be of concern to oil and gas lawyers.

**II. TAKE-OR-PAY**

Most gas purchase contracts between gas producers and gas purchasers contain "take-or-pay" provisions which require the gas purchaser to "take and pay for, or nevertheless pay for, if available but not taken" a certain minimum volume of gas during the course of a year. This obligation is usually referred to as the "minimum annual obligation". If the purchaser does not take the minimum annual obligation, it must make a payment equal to all or a portion of the value of gas not taken, and hope to recover that gas at some time in the future. With market demand falling, gas purchasers have been unable to meet their minimum annual obligations and have faced significant prepayment liabilities. Debt financing of these prepayments can be an onerous burden, and even though regulatory authorities have generally permitted interest costs to be included in the purchaser's cost of service, the purchaser's ability to raise equity money in financial markets can be seriously impaired.

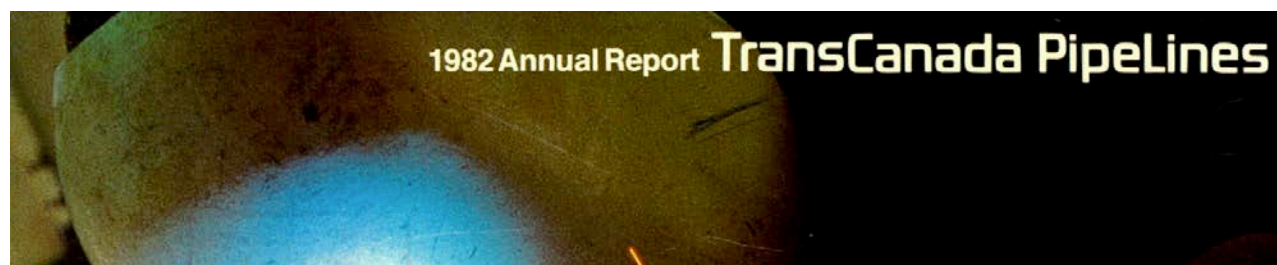
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## TransCanada Pipelines Funds & Structures

2 During the subject period between 1982 and 1994, TransCanada Pipelines Limited  
3 (TCPL) was the largest gas purchaser in Canada and the main counterparty for  
4 take-or-pay gas contracts with producers operating on First Nations reserves.  
5 Challenging market conditions in the 1970's and 1980's, including production  
6 oversupply, regulated gas pricing under federal-provincial agreements, and reduced  
7 consumer demand, resulted in significant prepayment liabilities to TCPL and  
8 obstacles to obtaining further debt financing to fulfil its contractual obligations<sup>1</sup>.



9

10

## TransCanada Pipeline and the Banks

11 In 1982, TCPL undertook arrangements with a consortium Canadian of banks,  
12 including the Canadian Imperial Bank of Commerce, Royal Bank of Canada, Morgan  
13 Bank of Canada, and Citibank Canada, to restructure its debt financing and revise  
14 its agreements with gas producers. The consortium created a corporation under the  
15 TOPGAS I agreement, TOPGAS Holdings Ltd<sup>2</sup>, as a financing vehicle that would  
16 take on some of TCPL's liabilities and undertake agreements with and pay  
17 producers. This was amended in 1983 under the TOPGAS II agreement.

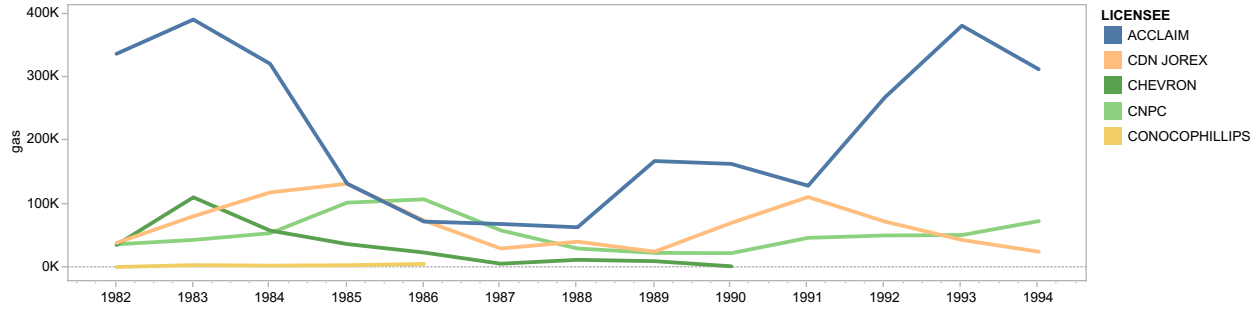
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<sup>1</sup> <https://albertalawreview.com/index.php/ALR/article/view/745/738>

<sup>2</sup> <https://digital.library.mcgill.ca/images/hrcorpreports/pdfs/6/636039.pdf>

**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**



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**Federal Settlements with First Nations**

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Since the establishment of the Specific Claims Tribunal in 2008, numerous

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settlements have been made between Nations and the Federal Government for

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TOPGAS charges on the grounds that the government was in breach of its fiduciary

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duties by allowing these deductions.

**JUDICIAL CONSIDERATION OF  
THE INDIAN OIL AND GAS ACT AND REGULATIONS**

**W. TIBOR OSVATH AND L. DOUGLAS RAE\*  
RAE AND COMPANY**

Some 1.29 million hectares of land are under the control and management of the Government of Canada for the "use and benefit" of First Nations<sup>1</sup> (for ease of reference, "Indian reserves"). In the provinces of British Columbia, Alberta, Saskatchewan and Manitoba over 60 First Nations have oil and gas exploration and/or production on their lands.<sup>2</sup> This represents approximately 670 mineral agreements covering 612 thousand hectares of land.<sup>3</sup> To better gauge the scope of oil and gas production on First Nation lands, approximately 452 thousand cubic meters of oil and 2,175 million cubic meters of natural gas were produced in 2002-2003.<sup>4</sup> Given these statistics, it is not surprising that from time to time disputes arise in regard to royalties payable on oil and gas production from Indian reserves. What is surprising is the general lack of Canadian case law, to assist the parties in resolving these disputes.

**I. RESERVE LANDS AND THE INDIAN OIL AND GAS REGIME**

At law First Nations do not have the right to develop and exploit the oil gas resources underlying their reserve lands if this requires alienation or disposition of any portion of these lands to third parties.<sup>5</sup> As a result, First Nations must rely upon the Crown's trust and fiduciary obligations to

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**Cost Components of TOPGAS Charges**

3 TCPL's financing and interest charges were included in fees charged to producers  
4 under the Alberta Cost of Service (ACOS), a fee determined at that time by the  
5 Alberta Petroleum and Marketing Commission under the terms of the that includes  
6 various marketing, metering, and transportation of natural gas. Producers on First



**ENOCH CREE NATION**

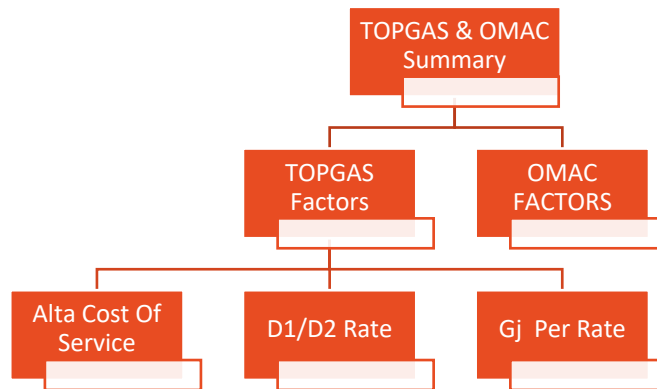
**CLAIM DATA RESEARCH & ANALYSIS**

1 Nations reserves deducted these charges related to TOPGAS financing from the  
2 sales price of gas, resulting in the Regulated Field Price under regulated gas  
3 pricing or the post-deregulation Contract Price<sup>3</sup>.

4

5 **TOPGAS & OMAC COST COMPONENTS CATEGORIES IOGC**

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<sup>3</sup> <https://faolex.fao.org/docs/pdf/al154372.pdf>



Province of Alberta

## NATURAL GAS MARKETING ACT

# NATURAL GAS MARKETING REGULATION

### Alberta Regulation 358/1986

With amendments up to and including Alberta Regulation 172/2020

Current as of September 30, 2020

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### Take or Pay Cost Sharing Act

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TOPGAS charges were included in ACOS for all gas produced in Alberta.

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Additionally, the Alberta Energy Regulator permitted the deduction of TOPGAS

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charges when calculating Crown royalty obligations. This allowance of TOPGAS

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charges was formalized in 1986 through actions by the National Energy Board under

7


the *Take-or-Pay Cost Sharing Act*<sup>4</sup>.

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<sup>4</sup> <https://www.canlii.org/en/ab/laws/stat/sa-1986-c-t-0.1/latest/sa-1986-c-t-0.1.html>

CanLII Home > Alberta > Consolidated Statutes > SA 1986, c T-0.1


Find in document  


Take-Or-Pay Costs Sharing Act, SA 1986, c T-0.1 

Document Versions (1) Regulations (0) Amendments (1) Cited by (13)

**This statute is repealed, spent or not in force since 2003-08-19.**

Past version: in force between Jan 1, 2002 and Aug 19, 2003

Link to the latest version : <https://canlii.ca/t/81vs>

Stable link to this version : <https://canlii.ca/t/j8cp>

Citation to this version: Take-Or-Pay Costs Sharing Act, SA 1986, c T-0.1, <<https://canlii.ca/t/j8cp>> retrieved on 2024-04-26

Currency: Last updated from the [Alberta King's printer](#) on 2024-04-23

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## First Nations Claims

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Under Section 2, Schedule 1 of the 1977 *Indian Oil and Gas Act*, “fair and

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reasonable” processing costs were the only allowable deduction on basic and

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supplementary gas royalties payable to First Nations for on-reserve production. In

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addition to processing costs, Indian Oil and Gas Canada permitted the deduction of

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transportation costs to calculate the wellhead value of gas for royalty purposes<sup>5</sup>.

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TCPL’s loan repayment was finalized on October 31, 1994, ending the TOPGAS

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period. The *Act* was revised in 1995 to clarify allowable deductions and the point at

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which royalties were calculable.

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<sup>5</sup> 2000CanLIIDocs159.pdf

RECENT CASES ON THE CALCULATION OF ROYALTIES ON FIRST NATIONS' LANDS

NIGEL BANKES\* AND L. DOUGLAS RAE\*\*

This article examines the statutory and regulatory framework for the calculation of royalties for oil and gas produced from First Nations' lands. Against this backdrop, the article goes on to explore in detail three recent cases involving different aspects of royalty calculation for on-reserve resources and attempts to synthesize these divergent decisions.

Les auteurs examinent d'abord les lois et le cadre de réglementation régissant le calcul des redevances pétrolières et gazières appartenant aux autochtones; ils procèdent ensuite à un examen approfondi de trois arrêts récents portant sur les ressources dans les réserves et tentent de mettre en rapport ces décisions divergentes.

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1 IOGC Attempts to Address

2 IOGC responded to First Nations opposition to the application of TOPGAS charges

3 with a series of meetings and negotiations with producers and 12-15 affected

4 Nations in the late 1980's and early 1990's<sup>6</sup>. In 1991, the Crown issued a notice to

5 producers that TOPGAS charges were not permitted and demanded the

6 recalculation of royalties and payment of the owed amounts to First Nations<sup>7</sup>.

## TOPGAS SETTLEMENT FREQUENTLY ASKED QUESTIONS



### *What is the TOPGAS Settlement About?*

The TOPGAS Settlement is a negotiated settlement between the Government of Canada and the Blood Tribe stemming from wrongful deductions from royalties payable to the Tribe that were made by oil companies and allowed to take place by Canada, the fiduciary. These deductions were made on gas production from the Blood Tribe Reserve #148 (Timber Limits) from 1977 to 1994.

### *What is TOPGAS?*

**TOPGAS** is short for **Take-or-Pay Gas**. In the 1970's Trans Canada Pipelines (TCPL), believed that a gas shortage might occur because of high demand. So, they agreed to make a commitment to pay the producing companies for a certain quantity of gas each year, whether they took delivery or not. This allowed the Producers to plan on exploration and drilling estimates in advance. This arrangement went along okay until the late 70's, when due to higher gas prices, increasing reserves, and a downturn in the economy, resulted in TCPL not being able to meet its financial commitment to the producers, which was over 1 billion dollars.

As a result of this pressure on TCPL, a consortium of 30 domestic and foreign banks agreed to establish two holdings' companies (TOPGAS I and TOPGAS II), which were empowered to take on TCPL's liabilities, and paid TCPL \$2.3 billion and \$360 million. This was to reduce TCPL's ongoing obligations.

7

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<sup>6</sup> <https://bloodtribe.org/wp-content/uploads/2021/07/TOPGAS-FAQ2.pdf>

<sup>7</sup> [https://specific-claims.bryan-schwartz.com/wp-content/uploads/docs/Canada\\_v\\_Ear\\_FCA\\_2007.pdf](https://specific-claims.bryan-schwartz.com/wp-content/uploads/docs/Canada_v_Ear_FCA_2007.pdf)

**Date: 20070212**

**Docket: A-150-06**

**Citation: 2007 FCA 39**

**CORAM: NOËL J.A.  
SHARLOW J.A.  
RYER J.A.**

2007 FCA 39 (CanLII)

**BETWEEN:**

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA**

**and**

**THE HONOURABLE PAULINE BROWES, Minister of Indian Affairs  
and Northern Development, Parliament Buildings, Ottawa, Ontario**

**and**

**THE HONOURABLE GILLES LOISELLE, Minister of Finance,  
Parliament Buildings, Ottawa, Ontario**

**Appellant**

**and**

**CHIEF JOHN EAR acting on his own behalf and on behalf of  
the other members of the Bearspaw Band of the Stoney Band and Tribe  
and on behalf of the Stoney Tribe and all its members**

**and**

**CHIEF KEN SOLDIER acting on his own behalf and on behalf of  
the other members of the Chiniki Band of the Stoney Band and Tribe  
and on behalf of the Stoney Tribe and all its members**

**and**

**CHIEF ERNEST WESLEY acting on his own behalf and on behalf of  
the other members of the Wesley Band of the Stoney Band and Tribe  
and on behalf of the Stoney Tribe and all its members**

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**ENOCH CREE NATION****CLAIM DATA RESEARCH & ANALYSIS****1 Industry Refusal to Recalculate**

2 Various discussions between the Crown, IOGC, and producers after 1991 did not  
3 result in changes to royalty calculations. Producers maintained that the TOPGAS  
4 charges were allowable and refused to recalculate past royalties for repayment of  
5 overcharges or remove these charges from current royalty calculations.

**6 Stoney Tribal Council v. PanCanadian Petroleum**

7 In 1993, the Stoney Tribal Council initiated a lawsuit against PanCanadian  
8 Petroleum for royalty deductions of both TOPGAS fees and Operating, Marketing,  
9 and Administrative Charges (OMAC). In 1998, the Alberta Court of Queen's Bench  
10 ruled that both TOPGAS and OMAC charges were disallowed deductions from First  
11 Nations royalties and ordered the recalculation and payment of the underpaid  
12 royalty amounts from 1983-19938.

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<sup>8</sup> [https://www.sac-isc.gc.ca/DAM/dam-inter-iogc/staging/texte-text/dd\\_1100110010227\\_eng.pdf](https://www.sac-isc.gc.ca/DAM/dam-inter-iogc/staging/texte-text/dd_1100110010227_eng.pdf)

## ENOCH CREE NATION

## CLAIM DATA RESEARCH &amp; ANALYSIS



Indian and Northern Affairs Canada    Affaires indiennes et du Nord Canada

Indian Oil and Gas Canada    Pétrole et gaz des Indiens du Canada

Suite 100, 9911 Chula Boulevard, Tsuu T'ina, AB T2W 6H6  
Tel.: (403) 292-5625 Fax: (403) 292-5618

*Your file - Votre référence*

February 2001

*Our file - Notre référence*  
E-5855-4-0

## Information Letter

### Disallowance of Deductions for TOPGAS Charges and OMAC

#### Background

For a general discussion of the history of the take or pay gas (TOPGAS) issue see the article by Jay Park, "Developments in Natural Gas Purchase Contracts" published in 1984 in the Alberta Law Review (Vol. XXII ,NO.1). On May 3, 1993, the Stoney Tribal Council commenced legal action against PanCanadian Petroleum Limited on the issue of whether TOPGAS and OMAC charges should be deducted from the price of gas prior to the calculation of Indian royalties.

#### TOPGAS

TOPGAS, which means take or pay gas, refers to certain financing (or interest) charges associated with gas that TransCanada PipeLines (TransCanada) had contracted for but was not able to market. A consortium of banks loaned TransCanada money, which was subsequently paid to producers to satisfy TransCanada's contractual obligations. TOPGAS financing charges are the interest charges that were payable by TransCanada's producers to finance the loan. TransCanada included TOPGAS financing charges in the Alberta Cost of Service which was deducted from the sales price of gas to arrive at the Regulated Field Price, or the Contract Price (under deregulation), upon which the Indian royalty calculations were based.

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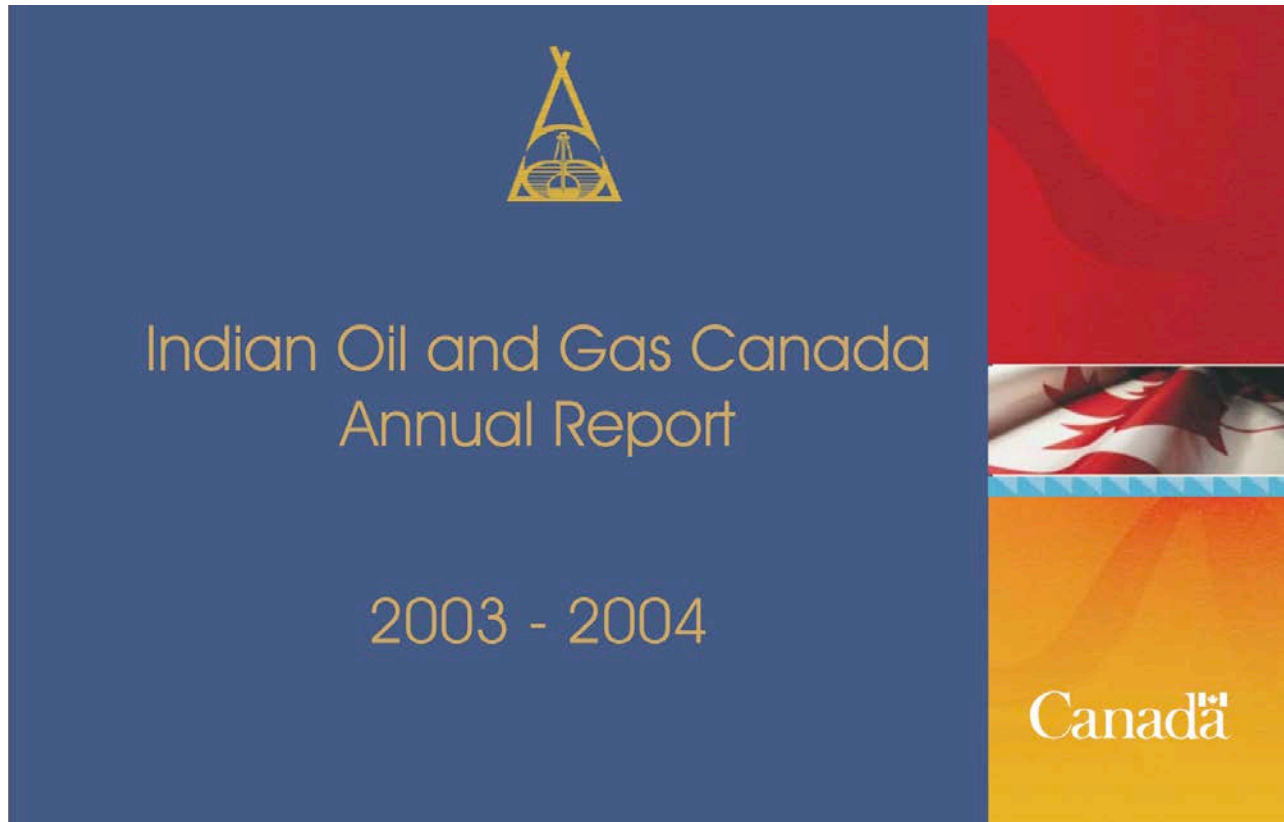
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#### Recovering Owed Royalties

3 In 2000, the Alberta Court of Appeal ruled that a six year, as opposed to a ten year,  
4 period of limitations applied to royalty recalculations, but maintained that the  
5 TOPGAS and OMAC charges were disallowed. After this ruling, IOGC began



- 1 conducting regular audits of charges applied to royalty calculations and recovering
- 2 owed royalties<sup>9</sup>.



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#### Pursuing TOPGAS Claims via the Special Claims Tribunal

5 In 2008, the establishment of the Specific Claims Tribunal allowed First Nations the

6 ability to pursue claims directly against the Government of Canada for its inaction

7 in preventing and addressing disallowed TOPGAS charges in contravention of its

8 fiduciary responsibilities under the Indian Oil and Gas Act. Most claims have been

9 for both TOPGAS charges and OMAC. Numerous settlements have been paid to

10 Nations through this venue, including:

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<sup>9</sup> <https://publications.gc.ca/collections/Collection/R1-5-2004E.pdf>

**1 Blood Tribe, 2018<sup>10</sup>:**

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2 In 2018, the Blood Tribe submitted a claim regarding TOPGAS charges from the period  
3 between 1977 and 1994. Canada originally offered \$2,400,000, which Blood negotiated to  
4 \$17,600,000 in 2020/2021. This settlement was reportedly being finalized in 2022.

## Blood Tribe TOPGAS Settlement Update – (August 20, 2021)

[Leave a Comment](#) / [News](#), [Public Notice](#) / By [Joey Sugai](#)

### BLOOD TRIBE TOPGAS SETTLEMENT

#### Update August 20, 2021

The Blood Tribe is finalizing the negotiations of the TOPGAS \$17.6 million settlement agreement with the Government of Canada. In September of 2018 the Blood Tribe submitted a claim to Canada regarding the wrongful deduction of royalties arising from the sale of natural gas extraction that was from reserve lands.

From 1977 to 1994, as a part of TOPGAS, certain industry costs were wrongfully calculated as part of deductions to royalty payments owing to the Blood Tribe.

5

6

**7 Beaver Lake Cree Nation, 2020<sup>11</sup>:**

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8 In 2020, a settlement of \$2,974,794 was accepted from Canada by Beaver Lake  
9 Cree for the Nation's TOPGAS Specific Claim.

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<sup>10</sup> <https://bloodtribe.org/index.php/2021/08/20/blood-tribe-topgas-settlement-update-august-20-2021/>

<sup>11</sup> <https://beaverlakecreenation.ca/wp-content/uploads/2023/03/BLCN-Settlement-Communication.pdf>

# BEAVER LAKE CREE NATION TOPGAS & OMAC SETTLEMENT

Information to Members

## SETTLEMENT INFORMATION

**SETTLEMENT BACKGROUND**  
On Dec 21, 2019, Beaver Lake Cree Nation (BLCN) and the Governments of Canada signed a TOPGAS and OMAC Settlement Agreement. The settlement was approved through a Band Council Resolution with no community vote. In Jan 2020 BLCN received \$2,974,794 as compensation, from the settlement BLCN paid \$203,362.62 in legal fees for the negotiations of the claim.

**PLAN FOR SETTLEMENT FUNDS**  
From the \$2,771,431.38 remaining claim amount, BLCN intends to use the funds in two ways, a per capita distribution to registered members as a per capita distribution and on infrastructure spending.

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## ENOCH CREE NATION

## CLAIM DATA RESEARCH &amp; ANALYSIS

**1 Siksika Nation, 2021<sup>12</sup>:**

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2 In April of 2021, Siksika filed a TOPGAS and OMAC Specific Claim for Canada's  
3 breach of fiduciary and statutory duties in collecting the full value of Siksika's  
4 royalty entitlements. In 2022, an offer was received for \$3,000,000. Siksika  
5 negotiated further and received and accepted an offer of \$5,162,198.

**Siksika Nation filed the TOPGAS and OMAC Specific Claim**October 12, 2023 | [No Comments](#)

On April 19, 2021, Siksika Nation ("Siksika") filed the TOPGAS and OMAC Specific Claim (the "Claim"). The Claim relates to Canada's collection of royalties for gas produced on Siksika's Reserve. The Claim alleges that Canada breached its fiduciary and statutory duties in collecting royalties for gas produced on the Reserve. Siksika seeks equitable compensation for the financial losses arising from Canada's failure to collect all of the royalties owing to Siksika for gas produced on the Reserve and the loss of use of those royalties.

Siksika and Canada agreed that resolving the Claim is a matter of determining the appropriate amount of compensation for Canada's fiduciary and statutory breaches, including deciding the interest rate to be applied to the total value of TOPGAS and OMAC royalty adjustments (the "Unpaid Royalties") to arrive at a suitable net present value. This amount was verified by Sproule Consulting, a Siksika-retained oil and gas consultant.

In or around February 2022, Canada made an informal indication of offer to settle the Claim for under \$3 million based on the formula applied from previous TOPGAS claims with other First Nations.

On August 30, 2022, Canada advised that it could settle the Claim for a higher amount, but the amount was still unacceptable to Siksika. This offer used the BandTrust Fund rate with 100% compounding interest to bring forward the value of the Unpaid Royalties plus an amount to account for Siksika's costs in bringing the Claim.

**7 Enoch Claim**

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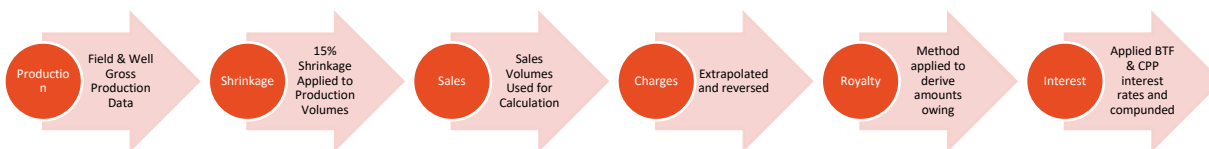
8 No settlements have been reached between ECN and Canada for TOPGAS charges.  
9 GuildOne undertook an extensive review and analysis of the data available from the  
10 claim period between 1982-1994.

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<sup>12</sup> <https://siksikanation.com/siksika-nation-filed-the-topgas-and-omac-specific-claim/>

**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**



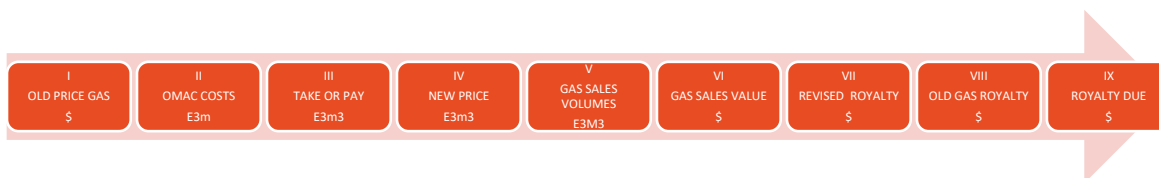
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**IOGC Calculations 1982-1990**

In 1991 Indian Oil & Gas Canada undertook a review of pricing that counterparties deducted TOPGAS carrying charges from the price of natural gas before the calculation of royalties due to the Bands. Advancing the opinion that the Bands had no obligation to share in the cost of take-or-pay charges IOGC reassessed the royalties due in an effort to recover the royalties not paid as a result of the improper application of charges. The reassessment covered the period of Oct 1982 to June 1990.

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**IOGC CALCULATION FACTORS**



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<b>I. OLD PRICE GAS</b>	Selling price used on which royalties have been calculated and paid
<b>II.OMAC COSTS/E3m3</b>	Marketing charges that were deducted from the oil price. Rates were multiplied by the tested GJ content of the gas sold
<b>III.TAKE OR PAY/E3m3</b>	Charge deducted by TCPL for financing TOPGAS debt. Attached information shows various rates applicable to the produce. Rates vary depending on the amount and timing of monies received by the producer from TCPL or TOPGAS
<b>IV. NEW PRICE/E3m3</b>	Revised selling price (old price plus OMAC costs plus take or pay costs)
<b>V. INDIAN SALES GAS</b>	Sales volumes attributed to production from Indian lands
<b>VI. INDIAN SALES VOLUMES</b>	Item IV times item V
<b>VII. REVISED GAS ROYALTY</b>	Recalculation of gas royalty based on the new price

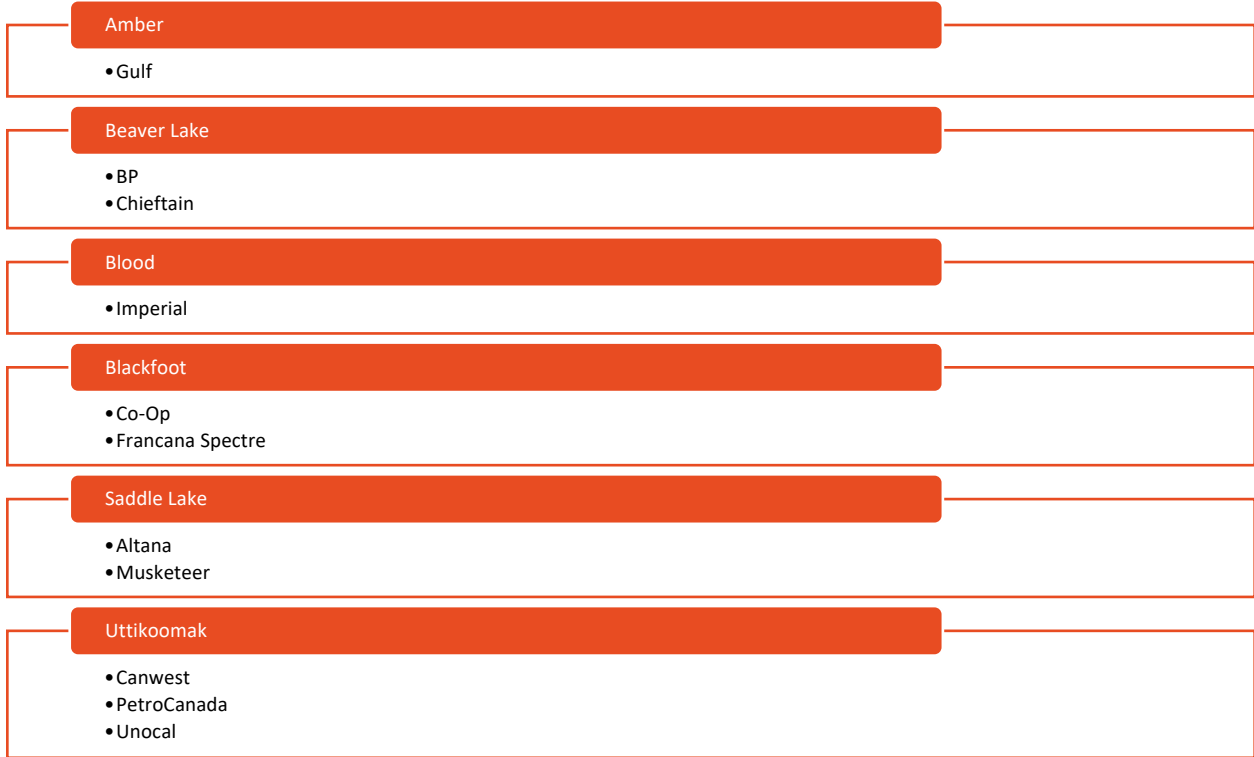
**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

1 **VIII. OLD GAS ROYALTY**  
2 Item VII less item VII

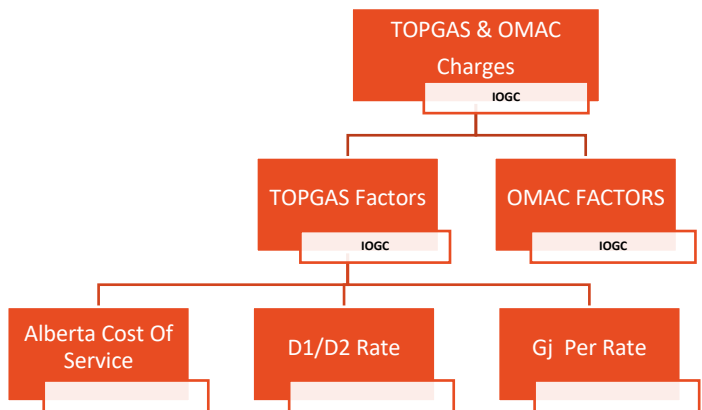
Gas royalty previously calculated and paid **IX. ADDITIONAL ROYALTY DUE**

3 **CALCULATION SPECIMENS**



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5 **COST COMPONENT AGGREGATION**



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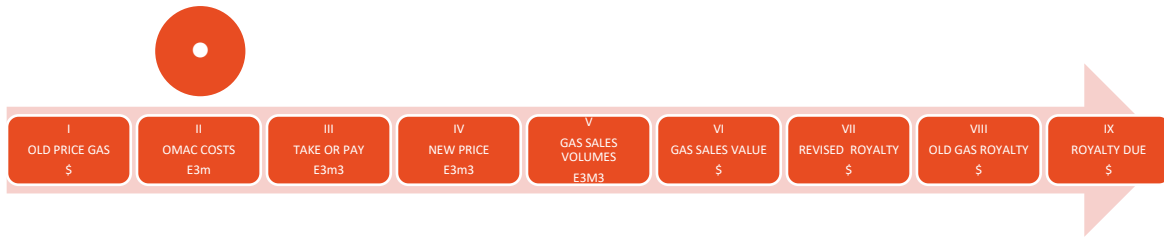
**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

1

**CALCULATION COMPONENT SPECIMENS**

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**OMAC COSTS /E3M**

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator
Amber	Gulf					2.58	8.88	12.30	6.85		■ Altana
Beaver Lake	BP					2.23	9.67	9.80	13.97	6.01	■ BP
	Chieftain					2.23	5.01	6.34	4.70		■ Chieftain
Blackfoot	Co-op					2.26	6.33	5.69	9.97	1.35	■ Co-op
	Francana Spectre					2.32	4.21	4.80	7.49	1.30	■ Francana Spectre
Blood	Shell					2.46	13.63	10.18	11.59	0.00	■ Gulf
Saddle Lake	Altana					3.33	5.78	6.68	8.38	1.19	■ Musketeer
	Musketeer					2.24	9.04	9.08	11.76	7.27	■ Petro Canada
Utikoomak	Conwest										■ Shell
	Petro Canada										■ Unocal
	Unocal										

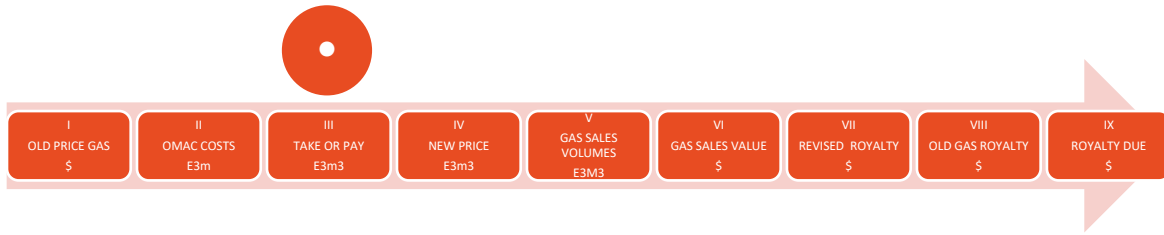
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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**TAKE OR PAY COSTS /E3M3**

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator
Amber	Gulf		31.4			105.4	71.9	83.4	31.0		■ Altana
Beaver Lake	BP	23.7	99.1	95.3	84.6	79.7	71.1	63.1	69.7	24.5	■ BP
	Chieftain	23.2	71.2	76.0	72.5	39.2	30.5	35.1	20.2		■ Chieftain
Blackfoot	Co-op	15.9	56.2	61.2	47.6	92.8	76.7	58.1	82.6	7.3	■ Co-op
	Francana Spectre		78.3	63.6	51.2	48.6	28.4	29.4	37.7	4.1	■ Conwest
Blood	Shell	23.4	133.0	152.0	117.1	109.9	104.7	62.7	59.1	0.0	■ Francana Spectre
Saddle Lake	Altana	33.1	82.4	60.5	60.5	40.3	38.6	37.6	36.9	5.1	■ Gulf
	Musketeer	32.9	124.9	109.3	82.7	84.2	63.5	54.7	55.9	31.8	■ Musketeer
Utikoomak	Conwest	24.8	127.1	142.5	115.9	18.0					■ Petro Canada
	Petro Canada	24.8	127.0	123.3	115.9	18.0					■ Shell
	Unocal				68.7	17.5					■ Unocal

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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**NEW PRICE GAS /E3M3**

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator
Amber	Gulf		473			1,094	578	821	334		■ Altana
Beaver Lake	BP	320	1,045	970	1,004	846	688	652	667	301	■ BP
	Chieftain	320	730	751	899	433	333	421	225		■ Chieftain
Blackfoot	Co-op	233	676	677	414	725	421	378	481	60	■ Co-op
	Francana Spectre		797	685	628	539	281	315	368	70	■ Francana Spectre
Blood	Shell	335	1,399	1,542	1,420	1,196	920	666	547	0	■ Gulf
Saddle Lake	Altana	333	856	850	850	552	386	426	412	58	■ Musketeer
	Musketeer	332	1,242	1,094	970	860	602	606	566	302	■ Petro Canada
Utikoomak	Conwest	339	1,270	1,399	1,317	214					■ Shell
	Petro Canada	338	1,270	1,380	1,318	214					■ Unocal
	Unocal				768	213					

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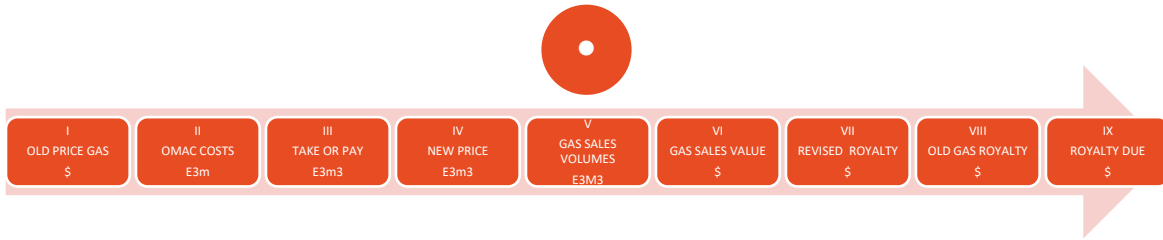
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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**INDIAN SALES VOLUMES E3M3**

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990
Amber	Gulf		40			418	199	348	77	
Beaver Lake	BP	1,535	3,682	4,892	3,589	3,071	3,218	3,902	4,147	1,890
	Chieftain	266	378	445	547	325	208	182	61	
Blackfoot	Co-op	1,005	3,242	1,417	881	1,831	1,485	1,325	1,817	154
	Francana Spectre		5,355	3,935	9,659	3,868	2,781	3,091	1,884	779
Blood	Shell	13,604	52,511	50,720	46,177	42,225	39,769	26,834	23,523	0
Saddle Lake	Altana	2,431	9,421	11,312	11,312	4,485	4,156	4,196	3,877	639
	Musketeer	1,970	7,801	7,377	7,426	6,835	3,260	3,658	3,907	1,833
Utikoomak	Conwest	39	152	64	16	3				
	Petro Canada	15	56	26	9	2				
	Unocal				8	3				

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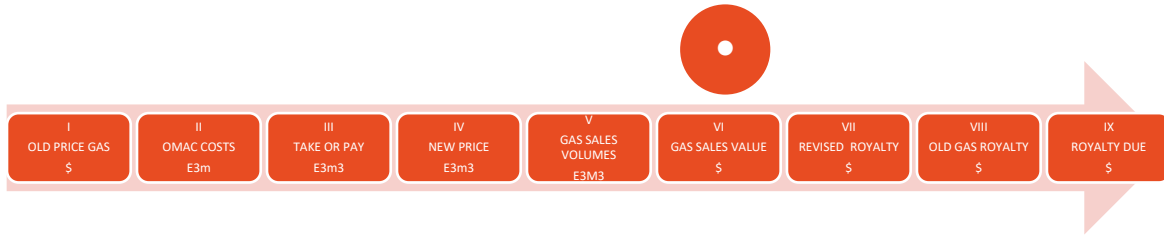
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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**INDIAN SALES VALUE CA\$**

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator
Amber	Gulf		4,671			41,684	14,255	23,748	5,147		
Beaver Lake	BP	163,904	389,726	528,169	347,011	264,866	220,092	232,294	231,005	113,231	
	Chieftain	28,284	39,729	47,589	54,414	27,909	14,123	10,931	3,517		
Blackfoot	Co-op	116,941	363,584	163,003	92,800	166,234	67,088	83,115	108,541	9,249	
	Francana Spectre		617,253	450,745	364,100	345,474	195,909	239,401	116,908	54,128	
Blood	Shell	1,525,077	6,094,455	6,513,055	5,466,127	4,217,384	3,050,666	1,776,216	1,435,029	0	
Saddle Lake	Altana	265,250	1,011,629	1,196,184	1,196,184	307,333	269,332	253,790	229,597	37,045	
	Musketeer	214,215	814,138	804,351	750,185	580,939	219,811	222,802	221,810	90,353	
Utikoomak	Conwest	4,454	16,033	7,400	1,707	316					
	Petro Canada	1,687	5,954	2,966	958	239					
	Unocal				827	316					

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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**REVISED GAS ROYALTY CA\$**

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator
Amber	Gulf		2,810			24,665	8,037	13,277	2,865		■ Altana
Beaver Lake	BP	97,752	232,211	315,400	214,229	153,805	123,106	113,418	123,780	61,681	■ BP
	Chieftain	16,866	23,657	21,695	32,191	16,198	7,890	5,956	1,898		■ Chieftain
Blackfoot	Co-op	70,382	176,485	97,991	55,261	83,591	58,839	40,063	59,084	5,039	■ Co-op
	Francana Spectre		371,147	270,853	216,488	200,479	108,221	106,323	62,606	29,696	■ Conwest
Blood	Shell	914,378	3,667,077	3,957,038	3,295,501	2,496,094	1,740,472	987,412	784,738	0	■ Francana Spectre
Saddle Lake	Altana	158,579	603,730	712,656	712,656	203,505	149,046	138,464	124,693	20,027	■ Gulf
	Musketeer	128,018	484,327	480,838	444,597	336,647	122,624	121,801	119,383	46,923	■ Musketeer
Utikoomak	Conwest	2,622	9,545	4,453	1,021	189					■ Petro Canada
	Petro Canada	1,012	3,547	1,781	574	143					■ Shell
	Unocal				566	214					■ Unocal

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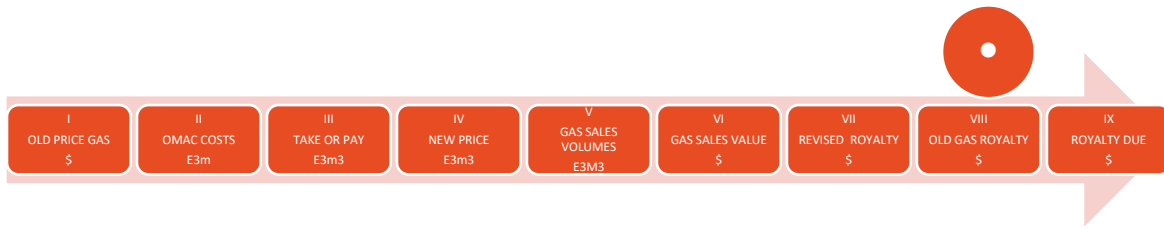
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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

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OLD ROYALTY GAS

E3M3

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator
Amber	Gulf		2,615			21,986	6,664	11,568	2,464		■ Altana
Beaver Lake	BP	89,559	209,261	281,969	195,822	136,748	105,465	109,108	104,428	54,007	■ BP
	Chieftain	15,517	18,999	21,456	29,371	14,392	6,909	5,243	1,711		■ Chieftain
Blackfoot	Co-op	65,092	197,669	89,065	47,612	70,616	44,500	36,312	41,233	4,151	■ Co-op
	Francana Spectre		334,215	247,135	196,939	179,827	95,786	94,882	55,569	27,591	■ Francana Spectre
Blood	Shell	844,945	3,269,739	3,536,812	2,998,557	2,232,755	1,471,289	858,860	662,144	0	■ Gulf
Saddle Lake	Altana	144,660	541,786	658,209	658,209	184,949	129,151	121,154	108,182	17,389	■ Musketeer
	Musketeer	116,756	432,841	424,735	404,016	298,050	104,875	106,896	101,728	39,186	■ Petro Canada
Utikoomak	Conwest	2,458	8,486	3,985	925	171					■ Shell
	Petro Canada	931	3,154	1,624	517	130					■ Unocal
	Unocal				444	172					

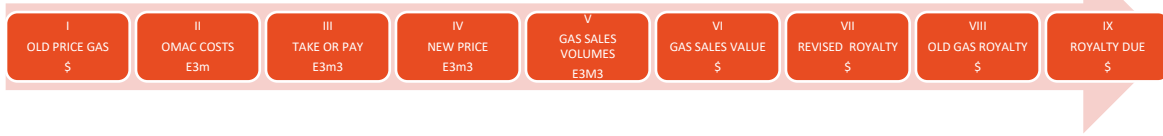
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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

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ADDITIONAL ROYALTY DUE CA\$

Band	Operator	1982	1983	1984	1985	1986	1987	1988	1989	1990
Amber	Gulf		195			2,676	1,372	1,707	401	
Beaver Lake	BP	6,294	22,954	33,432	18,409	17,056	17,642	17,255	19,351	7,674
	Chieftain	1,346	2,431	3,207	2,822	1,807	980	712	187	
Blackfoot	Co-op	5,290	13,283	8,928	7,649	14,771	14,338	9,399	13,884	888
	Francana Spectre		36,933	23,717	19,548	20,652	12,433	11,443	7,038	2,105
Blood	Shell	69,433	397,338	420,226	296,944	263,339	269,183	128,552	122,595	0
Saddle Lake	Altana	13,918	61,944	54,449	54,449	18,559	19,893	17,313	16,512	2,638
	Musketeer	11,260	51,487	56,100	40,583	38,596	17,748	14,905	17,656	7,736
Utikoomak	Conwest	215	1,068	467	96	17				
	Petro Canada	82	396	159	57	12				
	Unocal				121	42				

- Operator
- Altana
  - BP
  - Chieftain
  - Co-op
  - Conwest
  - Francana Spectre
  - Gulf
  - Musketeer
  - Petro Canada
  - Shell
  - Unocal

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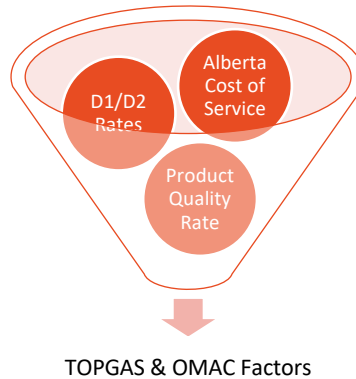
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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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Cost Components, Deductions & Charges Specimens



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Alberta Cost Of Service **Ca\$**

		1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator (P1)
Amber	Gulf		274.3			506.1	158.7	200.0	72.3		Gulf
Beaver Lake	BP	141.9	560.8	517.8	502.1	440.3	195.1	173.3	190.4	69.3	BP
	Chieftain	141.9	396.3	412.7	435.8	181.3	83.9	96.6	82.5		Chieftain
Blackfoot	Co-Op	92.8	312.4	330.1	226.6	403.4	196.1	149.1	210.1	19.0	Co-Op
	Francana Spe..		377.6	334.1	286.4	225.0	73.9	76.4	97.3	11.3	Francana Spectre
Blood	Shell	141.7	697.2	714.9	613.9	556.7	246.2	152.6	145.2		Shell
Saddle Lake	Musketeer	141.6	705.7	582.8	604.1	566.3	239.0	186.7	188.8	90.1	Musketeer
Saddle Lake	Altana	112.8	300.8	300.9	300.9	263.5	226.2	263.9	264.0	37.7	Altana
Utikoomak	Conwest	141.7	703.2	715.2	613.9	93.9					Conwest
	Petro Canada	141.7	703.2	600.1	613.9	93.9					Petro Canada

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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**D1/D2 Rates Ca\$**

		1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator (P1)
Amber	Gulf		201.7			262.5	3.8	4.6	1.6		■ Altana
Beaver Lake	BP	78.5	295.2	262.4	275.3	236.8	4.6	4.2	3.6	3.5	■ BP
	Chieftain	79.8	205.6	209.1	241.6	76.4	2.1	2.4	2.0		■ Chieftain
Blackfoot	Co-Op	53.8	171.1	172.5	105.9	167.4	2.5	2.2	2.6	0.8	■ Co-Op
	Francana Spe..		187.1	179.8	156.7	100.8	1.6	1.9	1.8	0.8	■ Francana Spectre
Blood	Shell	81.8	372.2	350.6	330.0	296.6	5.8	3.7	2.9		■ Gulf
Saddle Lake	Musketeer	53.8	372.2	292.1	330.0	296.6	5.8	4.6	3.6	5.6	■ Musketeer
Saddle Lake	Altana	141.9	455.0	379.9	379.9	263.5	102.7	102.2	100.1	14.3	■ Petro Canada
Utikoomak	Conwest	78.8	372.2	350.6	330.0	50.8					■ Shell
	Petro Canada	78.8	372.2	295.4	330.0	50.8					

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**Product Quality Ca\$/GJ**

		1982	1983	1984	1985	1986	1987	1988	1989	1990	Operator (P1)
Amber	Gulf		173.0			475.8	346.6	513.1	218.9		■ Altana
Beaver Lake	BP	63.4	265.6	255.3	226.8	213.5	190.4	169.2	186.8	69.3	■ BP
	Chieftain	62.2	190.7	203.6	194.3	104.9	81.8	94.2	80.5		■ Chieftain
Blackfoot	Co-Op	81.3	239.3	233.0	157.3	313.2	237.8	80.3	317.8	40.2	■ Co-Op
	Francana Spe..		277.9	237.3	236.6	235.0	157.2	197.0	236.5	38.9	■ Francana Spectre
Blood	Shell	117.5	490.8	500.5	495.0	505.4	519.5	422.4	373.8		■ Gulf
Saddle Lake	Musketeer	112.4	449.4	375.8	451.5	451.5	338.7	451.4	451.1	226.3	■ Musketeer
Saddle Lake	Altana	88.2	219.1	160.9	160.9	148.1	102.4	99.7	97.7	13.4	■ Petro Canada
Utikoomak	Conwest	62.9	331.0	364.6	283.9	43.1					■ Shell
	Petro Canada	62.9	331.0	304.7	283.9	43.1					

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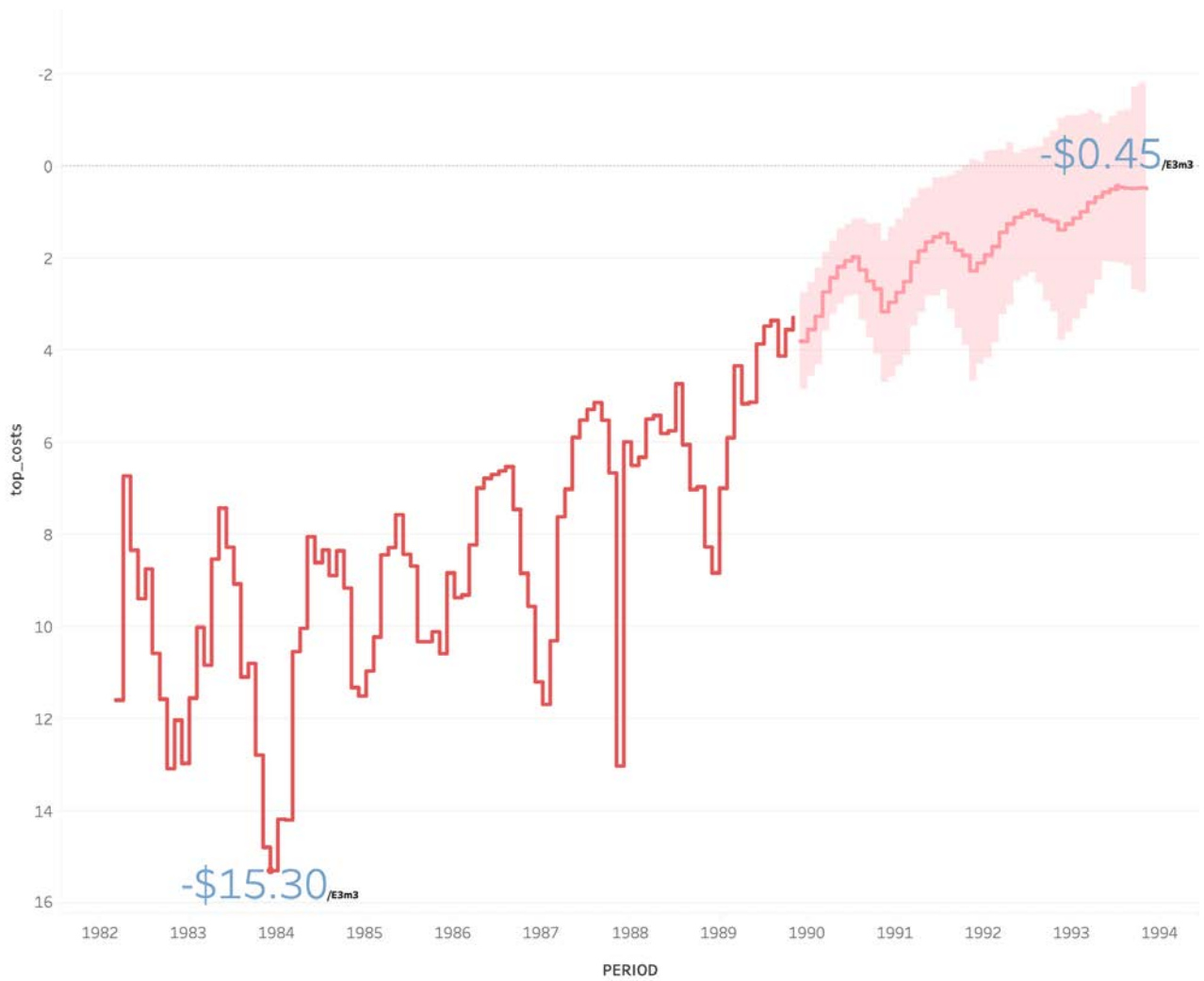
ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

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EXTRAPOLATING MISSING DATA WITH PREDICTIVE MODELLING



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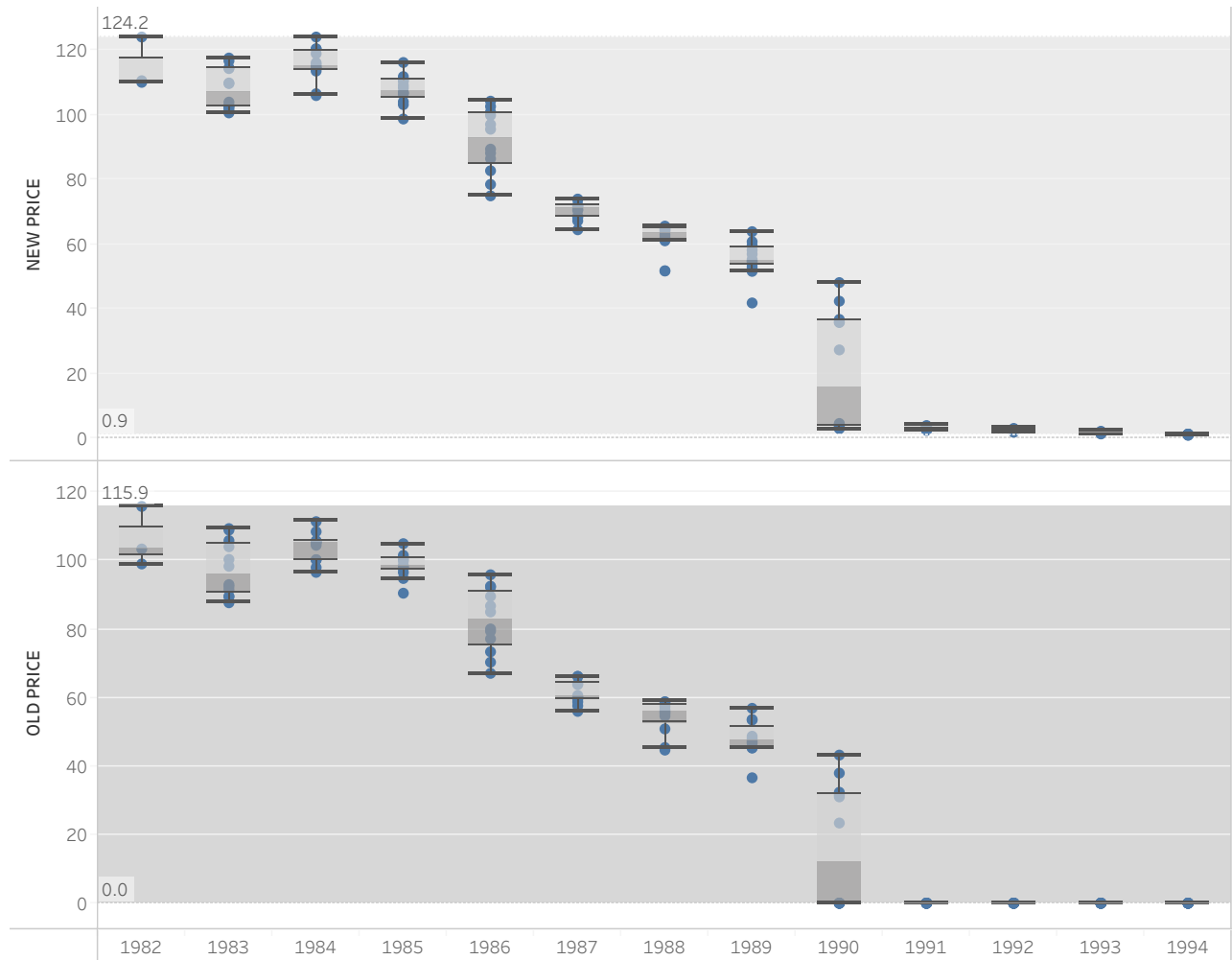
Forecast indicator  
Actual  
Estimate

ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

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PRICE COMPARISON IOGC vs. REVISED



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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

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**Gas Production On ECN 135 TOPGAS Era**

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Acclaim, Chevron, CNPC, ConocoPhillips, and Canadian Jorex were the five on-

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reserve producers actively producing gas from Enoch lands during the TOPGAS

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period. Wrongful deductions for TCPL fund repayments from royalties owned to ECN

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would have originated from . In 1990, IOGC modelled the TOPGAS funds owing to

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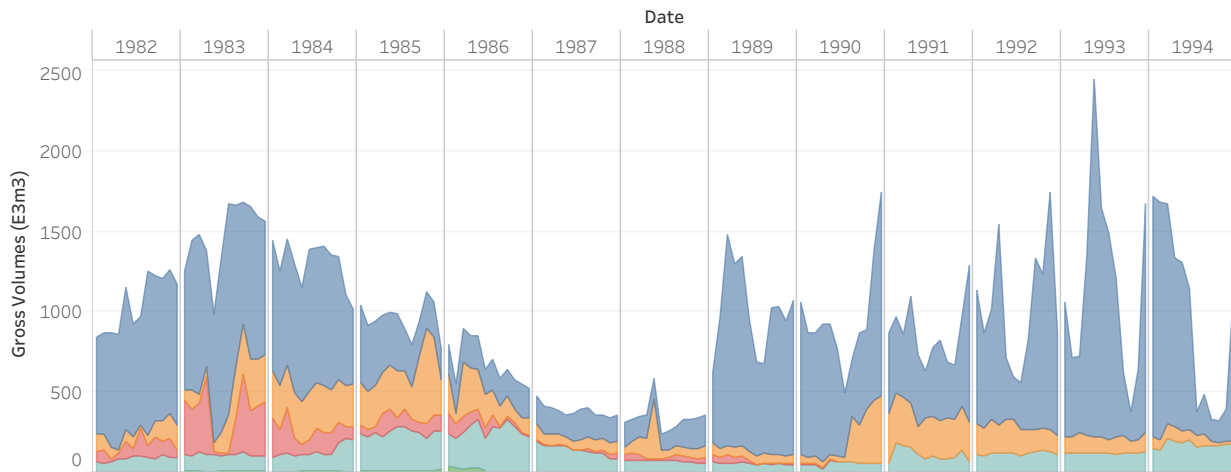
First Nations using a ten-step process based on factors like operators, commodity

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prices, cost of services, and royalty amounts for the period between 1982-1990.

8

**TOTAL PRODUCTION BY LICENSEE DURING TOPGAS ERA**



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**TOTAL PRODUCTION BY LICENSEE DURING TOPGAS ERA MCF**

ACCLAIM	MAGA ENERGY LTD.	2,657,026
CDN JOREX	MAGA ENERGY LTD.	847,910
CHEVRON	CHEVRON CANADA LIMITED	261,529
CNPC	MAGA ENERGY LTD.	781,547
CONOCOPHILLIPS	CONOCOPHILLIPS CANADA RESOURCES CORP.	13,949
<b>Grand Total</b>		<b>4,561,961</b>

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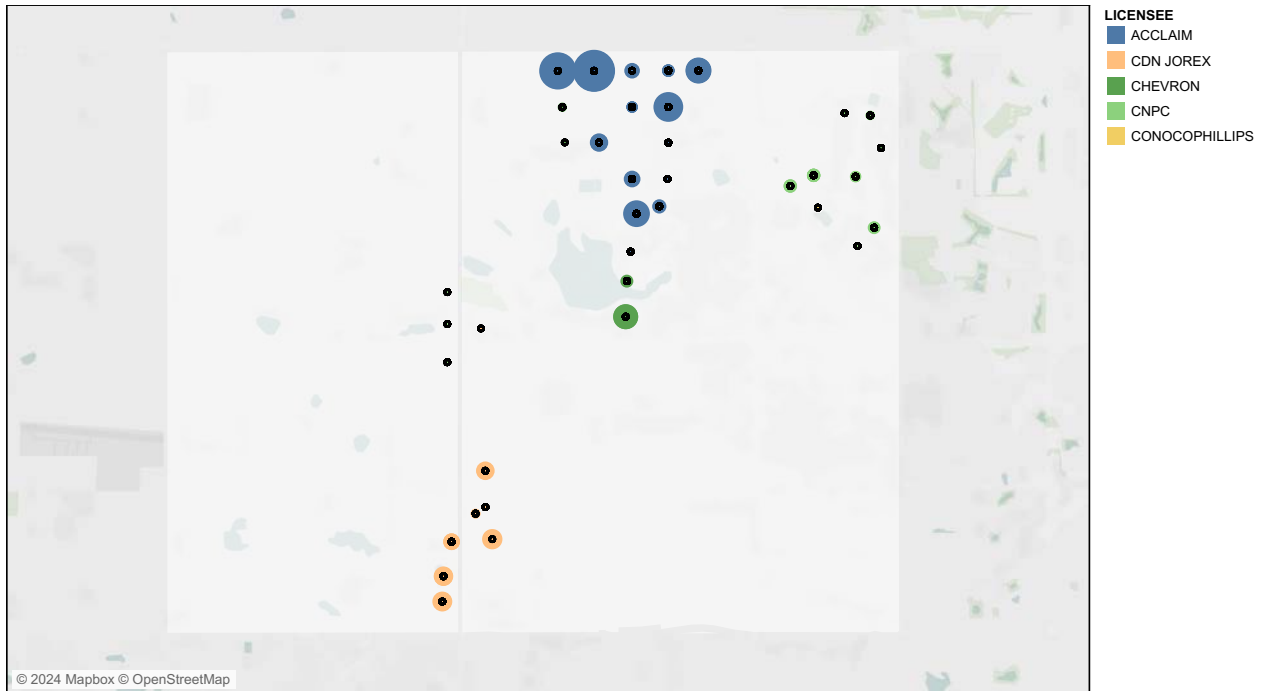
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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

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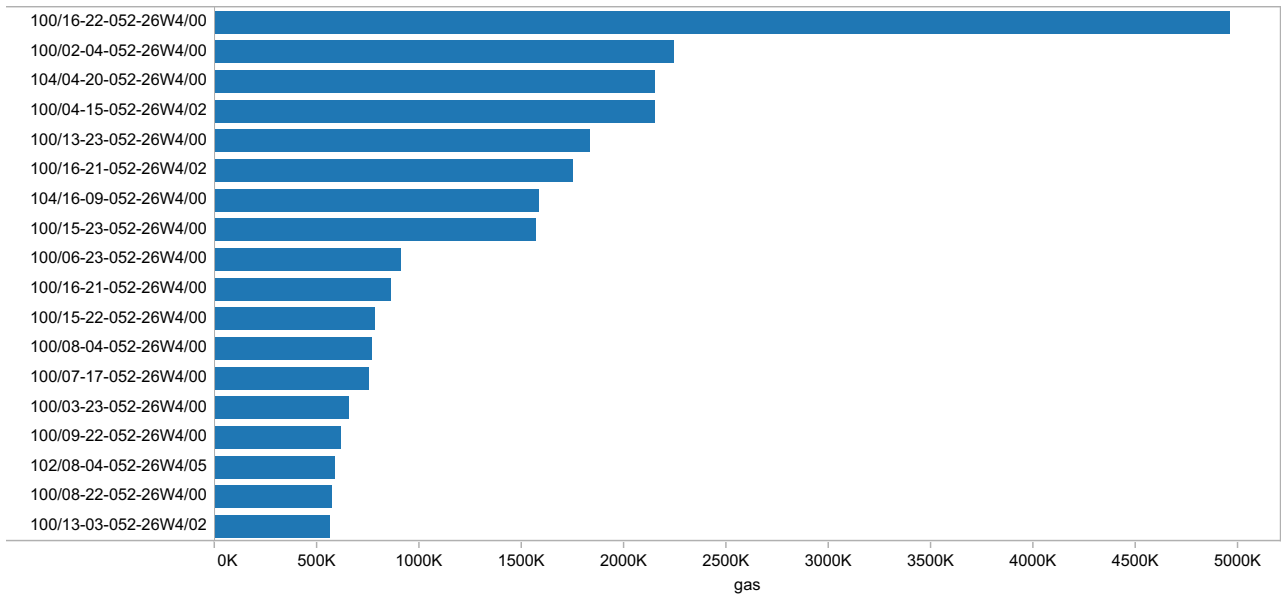
GAS PRODUCTION BY WELL & LICENSEE DURING TOPGAS ERA



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GAS PRODUCTION BY WELL & LICENSEE DURING TOPGAS ERA



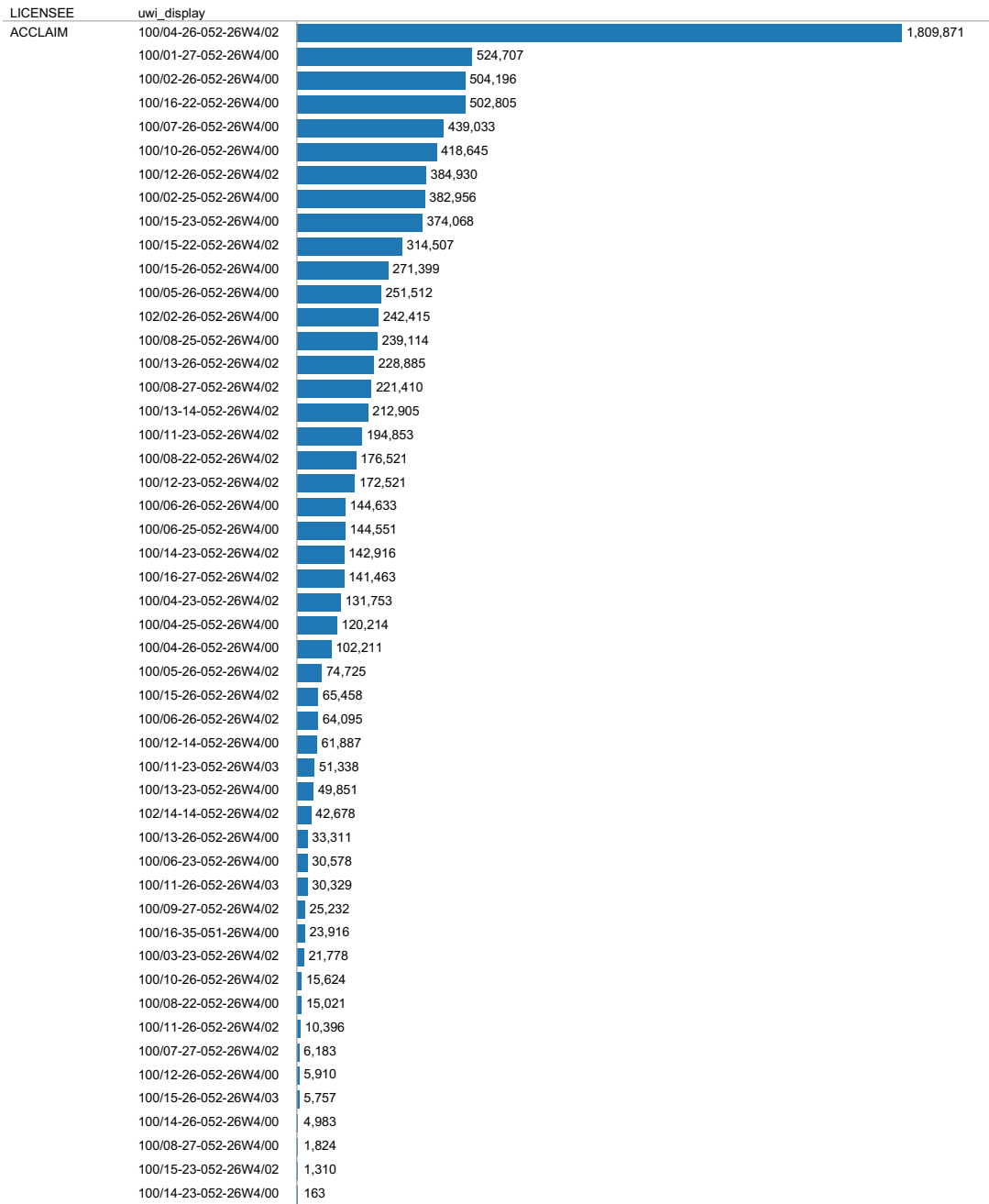
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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

1 GAS PRODUCTION BY WELLS LICENSED TO ACCLAIM DURING TOPGAS ERA



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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

1

GAS PRODUCTION BY MONTH BY LICENSEE TOPGAS ERA MCF

Month of month	ACCLAIM	ADVANTAGE	CDN JOREX	CHEVRON	CNPC	CONOCOPHILLIPS	DUNDEE	LEDDY
December 1979	102,619	316	5,910	1,182	3,908			3,383
January 1980	96,192	529	5,825	1,274	4,330		0	4,366
February 1980	90,981	504	5,470	1,633	4,703		0	5,459
March 1980	100,273	685	6,559	1,438	4,657		0	6,307
April 1980	78,249	209	2,797	92	3,375		0	4,817
May 1980	82,594	0	3,894	405	3,567		18,244	4,557
June 1980	83,843	0	4,636	0	4,494		43,814	4,121
July 1980	103,556	756	6,900	0	5,448		48,314	4,234
August 1980	92,277	504	3,251	0	3,798		48,634	5,672
September 1980	84,770	312	2,208	0	3,965		23,004	6,112
October 1980	68,294	0	1,033	0	4,096		6,797	5,431
November 1980	69,390	0	4,405	0	3,833		0	6,904
December 1980	90,829	390	6,414	0	3,826		12,483	8,000
January 1981	101,832	646	5,349		3,446		46,887	8,902
February 1981	104,330	153	4,586		3,081		40,090	7,599
March 1981	106,950	508	5,718		3,507		24,132	8,597
April 1981	103,234	362	5,399		2,982		40,903	8,409
May 1981	82,260	401	6,080		1,789		45,982	6,893
June 1981	85,487	540	4,483		5,122		34,383	6,872
July 1981	96,419	213	3,972		4,405		33,119	8,902
August 1981	97,309	124	4,021		4,923		19,152	8,898
September 1981	70,750	288	5,448		4,778		43,696	7,787
October 1981	54,628	288	2,470		4,458		30,014	11,032
November 1981	51,143	195	763		2,023		45,219	10,034
December 1981	79,531	224	628		2,123		17,676	11,674
January 1982	71,378	611	3,791	2,449	2,243	0	25,396	9,349
February 1982	65,369	217	3,670	2,811	2,080	0	12,803	11,305
March 1982	69,049	231	2,634	589	2,406	0	23,806	10,577
April 1982	48,637	412	774	1,090	3,067	0	20,963	17,797
May 1982	59,566	252	2,715	3,833	2,886	0	16,370	13,967
June 1982	73,305	199	2,705	1,526	3,549	0	16,955	24,157
July 1982	67,768	376	749	6,250	3,443	0	21,257	29,634
August 1982	91,602	263	2,293	2,520	3,397	0	21,736	26,201
September 1982	92,880	280	3,564	4,795	2,953	0	17,161	24,416
October 1982	90,935	465	4,664	2,871	3,943	0	21,243	25,151
November 1982	84,990	419	5,413	4,423	3,163	0	31,011	23,823
December 1982	76,571	351	5,342	1,874	2,918	213	33,080	22,485
January 1983	56,964	529	2,062	12,174	3,436	376	29,982	20,477
February 1983	71,502	781	4,295	10,297	3,234	327	26,084	19,901
March 1983	75,115	362	2,186	10,528	4,274	284	36,090	28,015
April 1983	53,848	518	2,027	17,307	3,808	82	24,860	22,198
May 1983	60,069	476	1,917	476	3,890	131	30,581	16,444
June 1983	80,024	362	4,699	458	3,439	270	28,250	24,097
July 1983	105,605	600	8,479	430	3,550	291	0	26,425

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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

1 **GAS PRODUCTION BY MONTH BY LICENSEE TOPGAS ERA (2) MCF**

	ACCLAIM	ADVANTAGE	CDN JOREX	CHEVRON	CNPC	CONOCOPHILLIPS	DUNDEE	LEDDY	
2	Month of month								
	August 1983	93,359	515	11,251	8,128	3,521	387	0	22,499
	September 1983	76,464	483	11,049	17,321	4,121	330	0	22,897
	October 1983	81,515	1,924	11,507	10,027	3,116	298	0	17,406
	November 1983	83,279	5,026	10,286	11,127	3,383	213	35,103	19,213
	December 1983	72,361	2,172	10,538	11,926	3,230	238	32,463	19,433
	January 1984	72,482	1,927	10,613	8,611	3,084	138	28,782	25,108
	February 1984	69,326	2,442	9,683	5,338	3,830	149	20,547	21,768
	March 1984	72,688	4,526	9,395	9,931	4,181	75	21,708	24,075
	April 1984	77,274	2,804	10,137	3,752	3,507	135	0	22,759
	May 1984	62,905	2,449	9,544	2,307	3,642	188	0	18,812
	June 1984	81,916	5,008	10,598	3,351	3,414	323	0	25,186
	July 1984	95,045	4,004	10,243	4,959	4,171	451	0	26,212
	August 1984	96,124	3,077	10,449	4,888	3,557	252	0	23,841
	September 1984	94,129	2,492	9,466	4,856	3,691	170	0	25,293
	October 1984	90,190	2,747	9,502	4,376	6,272	234	0	25,697
	November 1984	68,929	3,564	9,051	2,389	7,376	146	22,705	25,190
	December 1984	69,383	2,900	9,292	2,974	6,857	160	30,759	27,586
	January 1985	68,734	3,095	9,520	1,906	8,114	220	18,847	26,045
	February 1985	60,077	3,294	8,256	1,760	7,479	227	14,127	23,181
	March 1985	63,832	2,829	9,069	1,232	8,405	302	11,330	21,623
	April 1985	62,362	2,449	9,008	5,246	7,425	217	16,107	27,902
	May 1985	59,097	1,764	9,725	4,852	8,877	241	4,785	22,123
	June 1985	69,536	1,562	10,481	2,020	9,686	220	13,676	24,842
	July 1985	62,984	2,375	8,341	3,766	9,903	220	4,132	30,546
	August 1985	56,964	2,162	7,188	2,641	8,856	199	4,728	28,885
	September 1985	56,180	2,126	14,407	2,446	8,440	188	16,789	33,361
	October 1985	58,227	1,789	20,845	3,407	7,212	213	12,512	33,815
	November 1985	62,220	1,902	17,250	3,581	8,767	249	12,057	29,559
	December 1985	60,269	2,783	7,621	3,574	8,632	536	1,136	29,272
	January 1986	56,439	2,201	8,760	4,316	7,358	1,136	0	28,122
	February 1986	45,052	2,037	2,566	3,038	6,371	1,118	0	24,189
	March 1986	50,188	1,771	11,947	3,507	7,979	717	0	26,759
	April 1986	35,117	2,048	9,644	2,903	9,495	951	0	27,373
	May 1986	42,585	1,984	8,909	2,013	10,840	909	0	25,808
	June 1986	48,303	1,998	7,369	2,332	7,259	227	0	32,051
	July 1986	50,664	1,572	5,353	2,563	10,087	0	4,884	35,533
	August 1986	41,201	2,176	4,426	433	9,637	0	25,779	34,560
	September 1986	45,947	3,269	4,646	582	11,677	0	23,351	31,902
	October 1986	43,313	3,202	2,850	898	10,165	0	15,727	33,144
	November 1986	41,641	2,946	3,194	330	8,387	0	7,837	32,552
	December 1986	35,547	2,801	3,950	174	7,819	0	4,178	33,950
	January 1987	32,023	3,170	3,596	323	6,865			35,792
	February 1987	34,507	2,719	2,293	121	5,938			31,515
	March 1987	53,862	2,974	2,438	174	5,796			34,816
	April 1987	47,079	2,328	2,265	249	5,775			30,730
	May 1987	49,266	3,258	2,037	167	5,690			31,746
	June 1987	47,466	2,875	1,949	167	4,813			31,824
3	July 1987	48,122	3,031	2,044	270	4,703			36,786

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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

1 **GAS PRODUCTION BY MONTH BY LICENSEE TOPGAS ERA (3) MCF**

	ACCLAIM	ADVANTAGE	CDN JOREX	CHEVRON	CNPC	CONOCOPHILLIPS	DUNDEE	LEDDY	
2	Month of month								
	August 1983	93,359	515	11,251	8,128	3,521	387	0	22,499
	September 1983	76,464	483	11,049	17,321	4,121	330	0	22,897
	October 1983	81,515	1,924	11,507	10,027	3,116	298	0	17,406
	November 1983	83,279	5,026	10,286	11,127	3,383	213	35,103	19,213
	December 1983	72,361	2,172	10,538	11,926	3,230	238	32,463	19,433
	January 1984	72,482	1,927	10,613	8,611	3,084	138	28,782	25,108
	February 1984	69,326	2,442	9,683	5,338	3,830	149	20,547	21,768
	March 1984	72,688	4,526	9,395	9,931	4,181	75	21,708	24,075
	April 1984	77,274	2,804	10,137	3,752	3,507	135	0	22,759
	May 1984	62,905	2,449	9,544	2,307	3,642	188	0	18,812
	June 1984	81,916	5,008	10,598	3,351	3,414	323	0	25,186
	July 1984	95,045	4,004	10,243	4,959	4,171	451	0	26,212
	August 1984	96,124	3,077	10,449	4,888	3,557	252	0	23,841
	September 1984	94,129	2,492	9,466	4,856	3,691	170	0	25,293
	October 1984	90,190	2,747	9,502	4,376	6,272	234	0	25,697
	November 1984	68,929	3,564	9,051	2,389	7,376	146	22,705	25,190
	December 1984	69,383	2,900	9,292	2,974	6,857	160	30,759	27,586
	January 1985	68,734	3,095	9,520	1,906	8,114	220	18,847	26,045
	February 1985	60,077	3,294	8,256	1,760	7,479	227	14,127	23,181
	March 1985	63,832	2,829	9,069	1,232	8,405	302	11,330	21,623
	April 1985	62,362	2,449	9,008	5,246	7,425	217	16,107	27,902
	May 1985	59,097	1,764	9,725	4,852	8,877	241	4,785	22,123
	June 1985	69,536	1,562	10,481	2,020	9,686	220	13,676	24,842
	July 1985	62,984	2,375	8,341	3,766	9,903	220	4,132	30,546
	August 1985	56,964	2,162	7,188	2,641	8,856	199	4,728	28,885
	September 1985	56,180	2,126	14,407	2,446	8,440	188	16,789	33,361
	October 1985	58,227	1,789	20,845	3,407	7,212	213	12,512	33,815
	November 1985	62,220	1,902	17,250	3,581	8,767	249	12,057	29,559
	December 1985	60,269	2,783	7,621	3,574	8,632	536	1,136	29,272
	January 1986	56,439	2,201	8,760	4,316	7,358	1,136	0	28,122
	February 1986	45,052	2,037	2,566	3,038	6,371	1,118	0	24,189
	March 1986	50,188	1,771	11,947	3,507	7,979	717	0	26,759
	April 1986	35,117	2,048	9,644	2,903	9,495	951	0	27,373
	May 1986	42,585	1,984	8,909	2,013	10,840	909	0	25,808
	June 1986	48,303	1,998	7,369	2,332	7,259	227	0	32,051
	July 1986	50,664	1,572	5,353	2,563	10,087	0	4,884	35,533
	August 1986	41,201	2,176	4,426	433	9,637	0	25,779	34,560
	September 1986	45,947	3,269	4,646	582	11,677	0	23,351	31,902
	October 1986	43,313	3,202	2,850	898	10,165	0	15,727	33,144
	November 1986	41,641	2,946	3,194	330	8,387	0	7,837	32,552
	December 1986	35,547	2,801	3,950	174	7,819	0	4,178	33,950
	January 1987	32,023	3,170	3,596	323	6,865			35,792
	February 1987	34,507	2,719	2,293	121	5,938			31,515
	March 1987	53,862	2,974	2,438	174	5,796			34,816
	April 1987	47,079	2,328	2,265	249	5,775			30,730
	May 1987	49,266	3,258	2,037	167	5,690			31,746
	June 1987	47,466	2,875	1,949	167	4,813			31,824
3	July 1987	48,122	3,031	2,044	270	4,703			36,786

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**ENOCH CREE NATION**

**CLAIM DATA RESEARCH & ANALYSIS**

1 **GAS PRODUCTION BY MONTH BY LICENSEE TOPGAS ERA (3) MCF**

	ACCLAIM	ADVANTAGE	CDN JOREX	CHEVRON	CNPC	CONOCOPHILLIPS	DUNDEE	LEDDY
2	Month of month							
	August 1987	52,914	2,854	2,719	703	4,373		33,442
	September 1987	34,223	1,934	2,485	288	4,224		33,109
	October 1987	31,739	2,751	2,541	763	4,057		36,278
	November 1987	35,859	3,035	2,499	937	3,003		32,044
	December 1987	35,139	2,896	2,595	1,278	2,797		31,540
	January 1988	38,483	3,088	1,888	1,136	2,630	0	31,778
	February 1988	26,372	2,662	2,396	1,672	2,662	0	27,653
	March 1988	34,457	2,179	3,908	1,207	2,627	0	30,077
	April 1988	32,594	2,428	4,735	142	2,644	0	26,035
	May 1988	29,591	2,009	13,420	188	2,623	0	30,425
	June 1988	41,155	1,317	1,697	472	2,602	0	29,257
	July 1988	34,663	1,959	1,736	618	2,591	0	27,806
	August 1988	33,957	2,225	1,970	1,331	2,584	0	28,122
	September 1988	31,266	3,819	1,849	1,480	2,236	0	25,016
	October 1988	33,173	3,237	2,055	1,008	2,197	0	25,094
	November 1988	30,784	2,616	2,162	969	2,073	0	21,673
	December 1988	55,619	2,726	2,396	1,328	1,988	14,567	26,737
	January 1989	42,046	2,233	2,492	1,736	2,108	25,875	24,956
	February 1989	44,850	1,906	1,917	1,264	1,885	25,257	22,109
	March 1989	43,675	2,176	2,183	1,796	1,984	24,161	23,383
	April 1989	39,483	1,789	2,165	1,278	2,076	22,098	23,121
	May 1989	54,852	2,059	2,183	1,505	2,108	12,029	23,529
	June 1989	33,173	1,420	2,087	486	2,091	0	21,236
	July 1989	32,459	2,048	2,027	160	1,477	0	19,188
	August 1989	32,935	1,846	2,144	121	1,938	0	20,782
	September 1989	35,994	1,626	1,945	167	1,650	0	21,566
	October 1989	37,133	1,434	1,835	238	1,846	0	23,976
	November 1989	35,174	1,945	1,533	469	1,615	0	22,638
	December 1989	52,037	2,428	1,924	245	1,771	0	21,378
	January 1990	53,745	3,464	1,945	273	1,516		20,320
	February 1990	45,450	3,319	1,278	209	1,608		19,163
	March 1990	39,274	4,937	1,704	291	1,558		20,359
	April 1990	35,792	4,824	1,498	199	689		18,947
	May 1990	32,800	4,373	1,203	231	2,584		18,996
	June 1990	36,438	3,422	1,136	131	2,186		18,996
	July 1990	34,138	5,164	1,111	0	2,257		17,310
	August 1990	34,461	4,533	10,197	0	2,176		19,170
	September 1990	31,128	6,233	8,614	0	1,878		16,671
	October 1990	57,990	6,499	12,011	0	1,949		16,962
	November 1990	150,522	6,634	14,134	0	1,828		16,359
	December 1990	131,479	7,411	15,025	0	1,853		13,651
	January 1991	51,931	6,439	11,110		1,867		10,822
	February 1991	94,463	6,868	10,904		6,478		12,941
	March 1991	135,551	7,415	10,680		5,956		13,076
	April 1991	126,450	7,248	9,665		5,441		13,967
	May 1991	135,636	5,431	6,180		3,943		14,837
	June 1991	123,728	5,704	8,937		2,939		14,190
3	July 1991	129,233	7,574	8,994		3,468		14,549

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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

1 GAS PRODUCTION BY MONTH BY LICENSEE TOPGAS ERA (5) MCF

	ACCLAIM	ADVANTAGE	CDN JOREX	CHEVRON	CNPC	CONOCOPHILLIPS	DUNDEE	LEDDY
2	Month of month							
	August 1991	128,239	12,189	8,430		2,953		15,493
	September 1991	140,026	23,646	8,980		2,982		14,702
	October 1991	146,323	20,310	8,480		3,212		14,989
	November 1991	120,342	19,483	9,516		4,898		12,749
	December 1991	132,093	16,018	8,810		2,119		14,237
	January 1992	120,505	16,874	6,751		4,025		14,652
	February 1992	94,449	15,504	6,158		3,698		13,544
	March 1992	103,798	13,584	7,329		4,259		14,382
	April 1992	109,072	9,445	6,126		4,245		13,839
	May 1992	34,741	14,364	7,578		4,163		14,198
	June 1992	45,712	15,277	7,621		4,146		14,719
	July 1992	28,061	13,541	5,828		3,674		15,504
	August 1992	71,427	12,547	5,058		4,206		15,454
	September 1992	102,034	11,141	4,909		4,479		12,948
	October 1992	90,346	10,733	5,001		4,856		11,411
	November 1992	107,628	9,051	5,079		4,469		10,435
	December 1992	75,712	8,675	4,465		3,769		12,458
	January 1993	72,805	8,575	3,560		4,213	0	12,086
	February 1993	67,303	7,450	3,596		4,210	0	11,116
	March 1993	82,420	8,093	4,472		4,352	0	12,696
	April 1993	89,348	6,712	3,975		4,050	0	10,588
	May 1993	136,623	6,950	3,603		4,064	0	10,180
	June 1993	106,169	6,591	3,525		4,185	0	11,014
	July 1993	96,795	7,592	2,932		4,295	0	10,315
	August 1993	73,717	7,610	3,787		4,039	0	11,727
	September 1993	50,522	6,680	3,823		4,199	0	10,996
	October 1993	44,250	6,421	2,595		4,124	0	11,081
	November 1993	59,974	6,141	2,967		4,277	0	11,596
	December 1993	101,146	6,300	4,163		4,664	0	11,031
	January 1994	106,329	5,455	2,548		5,104		12,015
	February 1994	108,462	5,310	2,509		4,707		9,807
	March 1994	105,505	5,026	3,368		7,340		10,680
	April 1994	71,169	5,161	3,134		6,794		10,030
	May 1994	70,782	3,972	2,481		6,463		11,866
3	June 1994	65,720	5,175	2,431		6,992		11,972

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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

1

TOPGAS WELLS LICENSEE & OPERATOR

UWI	LICENSEE	OPERATOR	500K-OK
100/04-26-052-26W4/02	ACCLAIM	MAGA	757,546 74,114
100/14-08-055-03W5/00	DUNDEE	DUNDEE	261,781 0
100/02-26-052-26W4/00	ACCLAIM	OBSIDIAN	97,466 6,251
100/01-27-052-26W4/00	ACCLAIM	MAGA	113,562 13,161
100/14-25-052-26W4/00	LEDDY	LEDDY	80,099 25,098
100/16-22-052-26W4/00	ACCLAIM	MAGA	163 223,213
100/09-25-052-26W4/00	LEDDY	LEDDY	80,699 25,999
100/10-25-052-26W4/00	LEDDY	LEDDY	75,559 19,774
100/10-26-052-26W4/00	ACCLAIM	MAGA	105,988 192
100/07-26-052-26W4/00	ACCLAIM	MAGA	75,996 31,661
100/15-23-052-26W4/00	ACCLAIM	MAGA	155,846 2,101
100/02-25-052-26W4/00	ACCLAIM	MAGA	976 80,954
100/12-26-052-26W4/02	ACCLAIM	MAGA	2,605 76,776
100/10-19-052-25W4/00	LEDDY	LEDDY	51,281 4,263
100/08-04-052-26W4/00	JOEX	MAGA	91,719 856
100/07-19-052-25W4/00	LEDDY	LEDDY	16,856 43,302
100/15-22-052-26W4/02	ACCLAIM	MAGA	20,317 152,776
100/02-30-052-25W4/00	LEDDY	LEDDY	52,790 309
100/05-26-052-26W4/00	ACCLAIM	MAGA	65,198 4,831
100/15-26-052-26W4/00	ACCLAIM	MAGA	56,644 2,882
100/08-25-052-26W4/00	ACCLAIM	OBSIDIAN	41,531 8,732
100/11-30-052-25W4/00	ADVANTAGE	ADVANTAGE	86,697 41,194
102/02-26-052-26W4/00	ACCLAIM	MAGA	155,101 1,558
100/06-19-052-25W4/00	LEDDY	LEDDY	33,414 7,148

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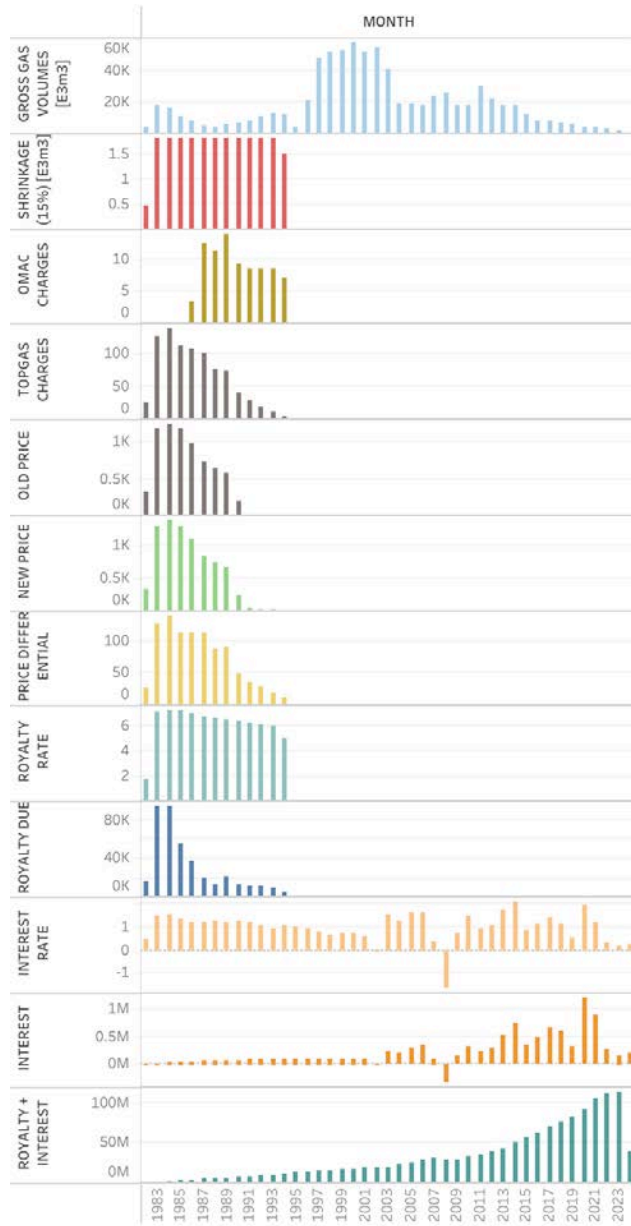
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ENOCH CREE NATION

CLAIM DATA RESEARCH & ANALYSIS

1

REVISED TOPGAS CALCULATIONS



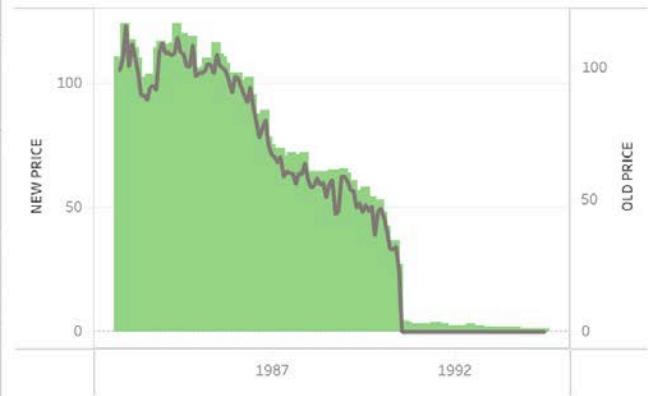
GAS VOLUMES TOTAL

6,191 E3m3

SHRINKAGE

15%

PRICE COMPARISON



ROYALTY DUE TOTAL

\$399,416

INTEREST TOTAL

\$9,288,576

ROYALTY & INTEREST TOTAL

\$9,687,992

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