

Appendix O

User Guide to Client Invoicing

This Appendix features samples of:

Statement of Account.....	O-2
Invoice	O-3
Crown Royalty Detail Calculation.....	O-4
Crown Royalty Detail Volumetric	O-5
Low Productivity Calculation	O-6
Default Report.....	O-7
Facility Average Royalty Rate.....	O-8
Facility Average Price.....	O-9
Raw Gas Average Royalty Rate.....	O-10
Ensure Complete Process Results.....	O-11
Outstanding Provisional Assessment Discrepancies.....	O-12
PA Summary Report.....	O-13



INVOICE

ROYALTY PAYER INFORMATION	
CODE:	1234
NAME:	PARENT COMPANY
ADDRESS:	XXXXXXXXXXXXXXXXXXXXX CALGARY, AB CANADA X9X 9X9

REGULATORY AGENCY INFORMATION	
ISSUER:	ALBERTA DEPARTMENT OF ENERGY
ISSUE DATE:	2003-04-30
INVOICE DUE DATE:	2003-05-31
BILLING PERIOD:	2003-02
INVOICE NUMBER:	12345678901
ACCOUNT NUMBER:	G94XXXXXX

	Prior Period \$	Current Period \$	Total \$
Charges:			
Crown Royalty	59,000.00	250,000.00	309,000.00
Enhanced Oil Recovery Operating cost Adjustment	10,000.00	50,000.00	60,000.00
Provisional Royalty Assessment	10,000.00	25,000.00	35,000.00
Penalties		5,000.00	5,000.00
Total Charges	<u>79,000.00</u>	<u>330,000.00</u>	<u>409,000.00</u>
Credits:			
Monthly Proprietary Waiver	(15,000.00)		(15,000.00)
Monthly Capital Cost Deduction		(15,000.00)	(15,000.00)
Monthly Custom Processing Fee Deduction		(5,000.00)	(5,000.00)
Injection Credits		(25,000.00)	(25,000.00)
Total Credits	<u>(15,000.00)</u>	<u>(45,000.00)</u>	<u>(60,000.00)</u>
Adjustments:			
Annual Capital Cost Adjustment	(5,000.00)		(5,000.00)
Annual Custom Processing Fee Adjustment	(1,000.00)		(1,000.00)
Other Financial Transactions		(1,500.00)	(1,500.00)
Prior Period Interest	4,949.00		4,949.00
Total Adjustments	<u>(1,051.00)</u>	<u>(1,500.00)</u>	<u>(2,551.00)</u>
TOTAL:	<u>\$62,949.00</u>	<u>\$283,500.00</u>	<u>\$346,449.00</u>

Terms and Conditions: Both Prior Period and Current Period Charges are due on the Invoice due date. The Department will charge interest on underpayments or late payments of invoiced amounts commencing the first day after the due date and continuing until the date the payment is received. Interest will be calculated at the Alberta Treasury Branch prime lending rate plus 1%. Interest will not be paid on overpayments of invoiced amounts.

Cheques Payable to: Minister of Finance, Province of Alberta

Reference Number: 1234567



**CROWN ROYALTY DETAIL
CALCULATION**

ISSUE DATE: 2003-04-30
 ROYALTY CLIENT: 1234
 NAME: PARENT COMPANY
 FACILITY: AB-GP-0001000
 PRODUCTION PERIOD: 2003-02

Part 2
 ROYALTY PAYER CODE: 1234
 NAME: PARENT COMPANY
 ADDRESS: XXXXXXXXXXXXXXXXXXXX
 CALGARY, AB
 X9X 9X9

Royalty Product	Reference Price	Price Adjustment	Raw Gas Factor	Corporate Gas Factor	Adjusted IATD	Royalty Trigger Factor	Transportation Adjustment	Fractionation Rate \$	Valuation Price	Conversion Factor	Unit Operating Cost Rate \$	Reversal Status	Provisional Assessment Price
C2-MX	7.23				0.192	1.09	0.02		7.21	0.28132	9.35		
C3-MX	263.88						10.87	8.75	244.26	0.65554	9.35		
C4-MX	284.24						10.87	8.75	264.62	0.72793	9.35		
C5-MX	339.40						10.87	8.75	319.78	0.78783	9.35		
GAS	6.89				0.297	1.09	0.03		6.86	1.00000	9.35		

Royalty Product	Client Volumetric Totals Quantity	Heat	Crown Interest %	Vintage Type	%	Crown Royalty Rate	Crown Royalty Quantity	Heat	Gross Royalty \$	Royalty Exemption \$	Operating Deduction \$	Charge Total \$	Interest Charge \$
Charge Type: Crown Royalty						4.13	Stream Id: AB-WI-10000000000W000						
C2-MX	0.4	7	100.00000	NEW	100.00	13.10270	0.05	0.92	6.61	0.00	0.13	6.48	0.00
C3-MX	0.6		100.00000			30.00000	0.18		43.97	0.00	1.10	42.87	0.00
C4-MX	0.6		100.00000			30.00000	0.18		47.63	0.00	1.23	46.40	0.00
C5-MX	0.6		100.00000	NEW	100.00	33.06254	0.20		63.96	0.00	1.47	62.49	0.00
GAS	17.9	699	100.00000	NEW	100.00	13.12236	2.35	91.73	629.27	0.00	21.97	607.30	0.00

TOTAL
 FACILITY: AB-GP-0001000
 CHARGE TYPE: Crown Royalty \$765.54
 INTEREST CHARGE: \$0.00
\$765.54

Totals: 1 At a facility for each production month, totals by charge type
 2 Summary totals by charge type for each owner.
 3 Summary totals by charge type for each Royalty Payer.
 Overall Sort: 1 Facility 3 Stream ID/Charge Type
 2 Production Period 4 Product
 Page Breaks: Facility and Production Period
 Header Information: Suppressed when the factor is not used in the calculation.
 Rounding: All calculations will be based on full numerical values with rounding only at the charge total level.
 For reporting purposes, paper documents may reflect truncated quantities

Reference Number: 1234567



**CROWN ROYALTY DETAIL
VOLUMETRIC**

ISSUE DATE: 2003-04-30
 ROYALTY CLIENT: 1234
 NAME: PARENT COMPANY
 FACILITY: AB-GP-0001000
 PRODUCTION PERIOD: 2003-02

Invoice #: 12345678901

ROYALTY PAYER CODE: 1234
 NAME: PARENT COMPANY
 ADDRESS: XXXXXXXXXXXXXXXXXXXX
 CALGARY, AB
 X9X 9X9

Volumetric Trigger Details

Allocation Details

Volumetric Trigger Details								Allocation Details					Client Volumetric Totals			
Amend No.	Royalty Activity	Reporting Product	Reporting Facility	From / To Facility	Product	Volume	Energy	Amend No.	Owner Factor	Amend No.	Stream Factor	Cscd Flag	Allocator %	Quantity	Heat	
Charge Type: Crown Royalty				Stream ID: AB-WI-100000000000W000				3.18	Stream Owner: 1234				SAF / OAF Submitter: 1234			
0	PROC	C2-MX	AB-GP-0001000		C2-MX	236.7		0	0.5734225714	0	0.0030118442	Y	100.0	0.4		
														<u>0.4</u>		
0	PROC	C3-MX	AB-GP-0001000		C3-MX	560.3		0	0.4915324615	0	0.0021015134	Y	100.00	0.6		
														<u>0.6</u>		
0	PROC	C4-MX	AB-GP-0001000		C4-MX	461.7		0	0.5484519455	0	0.0024182561	Y	100.00	0.6		
														<u>0.6</u>		
0	PROC	C5-MX	AB-GP-0001000		C5-MX	375.0		0	0.4899000010	0	0.0032143172	Y	100.00	0.6		
														<u>0.6</u>		
0	DISP	GAS	AB-GP-0001000	AB-MS-0001000	GAS	6201.0	260562	0	0.4899000010	0	0.0054781787	Y	100.00	17.9	699	
														<u>17.9</u> <u>699</u>		

Reference Number: 1234567



LOW PRODUCTIVITY CALCULATION

ISSUE DATE: 2003-04-30
 ROYALTY CLIENT: 1234
 NAME: PARENT COMPANY
 FACILITY: AB-GP-0001000
 PRODUCTION PERIOD: 2003-02

Invoice #: 12345678901

ROYALTY PAYER CODE: 1234
 NAME: PARENT COMPANY
 ADDRESS: XXXXXXXXXXXXXXXXXXXX
 CALGARY, AB
 X9X 9X9

STREAM TYPE: WI
 STREAM ID: 100000000000W000
 GAS VINTAGE TYPE: NEW
 GAS VINTAGE PERCENTAGE: 100.00
 PRODUCTION PERIOD: 2003-02

Well ID	Hours	OIL Production	Daily Average	GAS Production	Daily Average	Allocation %	Allocated Production	OLD Low Productivity Royalty Factor	Adjustment	NEW Low Productivity Royalty Factor	Adjustment
100000000000W000	297			37.2	3.0	100.00000	37.2	20.27676		16.89730	6.28590
Sub-total				37.2			37.2				6.28590
Other Well Production											
Total Production				37.2			37.2				6.28590

Low Productivity Adjustment: 16.89730%

Reference Number: 1234567



**CROWN ROYALTY CALCULATION
DEFAULTS REPORT**

Billing Period: 2003-02
 Issue Date: 2003-04-30
 Royalty Payer Name: Parent Company
 Royalty Payer ID: 1234
 Invoice Number: 12345678901

Charge Type	Facility	OAS Stream ID	Production Period	Default Item	Form	Default Description
Royalty Client: 1234 Parent Company						
Crown Royalty	AB-BT-0040000		2003-02	FAP	Volumetric	ISC not filed at Reproducing Facility: FAP at IF
Crown Royalty	AB-GP-0001000	WI100010000000W000	2003-02	Crown Interest	General	100.0% Crown Interest
Crown Royalty	AB-GS-0001000	UN10000	2003-02	Crown Interest	Exhibit A	100.0% Crown Interest
Crown Royalty	AB-GS-0001000		2003-02	FAP	Volumetric	ISC not filed: GRP
Crown Royalty	AB-GS-0001000		2003-02	FARR	Volumetric	ISC not filed: C1-IC
Crown Royalty	AB-GS-0001000		2003-02	Facility Averages	Volumetric	ISC Imbalance: C5+-IC
Crown Royalty	AB-GP-0001001	WI100100000000W000	2003-02	Crown Interest	RMF3	100.0% Crown Interest
Crown Royalty	AB-GP-0001001	WI100100000010W000	2003-02	Royalty Trigger Fac	TC20	TC20 not filed: 0.0
Crown Royalty	AB-GP-0001002	WI100100000011W000	2003-02	Crown Interst	RMF2	Assignor's Crown Interest (95.481918%)

Reference Number: 1234567



FACILITY AVERAGE ROYALTY RATE SUPPORTING DETAILS (FARR)

Invoice #: 12345678901

Issue Date: 2003-04-30
 Royalty Client: 1234
 Name: Parent Company

Royalty Payer Code: 1234
 Name: Parent Company
 Address: XXXXXXXXXXXXXXXXXXXX
 Calgary, AB
 X9X 9X9

Facility	Production Period	Vintage Type	Out of Balance?	Product	From/To Location	Heat (GJ)	Royalty Rate %	Base Royalty Heat (GJ)	Ave Royalty Rate %
AB-GP-0001000	2003-02	NEW		CI-IC	AB-MS-0001000	201,090.426	30.00000%	60,327.128	30.01966%
				C2-IC	AB-MS-0001000	32,632.744	30.00000%	9,789.823	
				C3-IC	AB-MS-0001000	17,266.937	30.00000%	5,180.081	
				C4-IC	AB-MS-0001000	7,418.480	30.00000%	2,225.544	
				C5+-IC	AB-MS-0001000	1,669.413	33.06254%	551.950	
						260,078.000		78,074.526	
AB-GP-0001000	2003-02	OLD		CI-IC	AB-MS-0001000	201,090.426	35.00000%	70,381.649	34.59492%
				C2-IC	AB-MS-0001000	32,632.744	35.00000%	11,421.460	
				C3-IC	AB-MS-0001000	17,266.937	30.00000%	5,180.081	
				C4-IC	AB-MS-0001000	7,418.480	30.00000%	2,225.544	
				C5+-IC	AB-MS-0001000	1,669.413	45.82701%	765.042	
						260,078.000		89,973.777	

Note: The FARR “respective to the report” may be calculated as a result of ISC amendments at the meter station. However, if the volumetric information has not been amended and received from the facility, the recalculated FARR will not be applied.

Reference Number: 1234567



FACILITY AVERAGE PRICE SUPPORTING DETAILS (FAP)

Invoice #: 12345678901

Issue Date: 2003-04-30
 Royalty Client: 1234
 Name: Parent Company

Royalty Payer Code: 1234
 Name: Parent Company
 Address: XXXXXXXXXXXXXXXXXXXX
 Calgary, AB
 X9X 9X9

Facility / Reproducing Facility	Productn Period	Product	Out of Bal?	From/To Location	(1) Heat (GJ)	(2) Refernc Price	(3) = (2) x (1)	(4) Adj. IATD	(5) = (1) x (4)	(6) Meter Stat. Factor	(7) = (6) x (1)	(8) = sum (3) / sum (1) Facility Ref. Price	(9) = sum (5) / sum (1) Facility IATD	(10) = sum (7) / sum (1) Royalty Trig. Factor	(11) = [(10) - 1] x (9) Gas Transp. Adjustment	(8) - (11) Valuation Price (FAP)
AB-GP-0001000	2003-02	C1-IC		AB-MS-0001000	201,090.426	\$6.78	\$1,363,393.09	0.337	\$67,767.47	1.09	219,188.564					
		C2-IC			32,632.744	\$7.23	\$235,934.74	0.192	\$6,265.49	1.09	35,569.691					
		C3-IC			17,266.937	\$7.35	\$126,911.99	0.135	\$2,331.04	1.09	18,820.961					
		C4-IC			7,418.480	\$7.36	\$54,600.01	0.105	\$778.94	1.09	8,086.143					
		C5+-IC			1,669.413	\$7.36	\$12,286.88	0.079	\$131.88	1.09	1,819.660					
					260,078.000		\$1,793,126.71		\$77,274.82		283,485.020	\$6.89	0.297	1.09	\$0.03	\$6.86

Note: The FAP “respective to the report” may be calculated as a result of ISC amendments at the meter station. However, if the volumetric information has not been amended and received from the facility, the recalculated FAP will not be applied.

Reference Number: 1234567



RAW GAS AVERAGE ROYALTY RATE SUPPORTING DETAILS (RARR)

Invoice #: 12345678901

Issue Date: 2003-03-31
 Royalty Client: 1234
 Name: Parent Company

Royalty Payer Code: 1234
 Name: Parent Company
 Address: XXXXXXXXXXXXXXXXXXXX
 Calgary, AB
 X9X 9X9

Sales Facility	Seller	Prod. Period	Reporting Facility	Stream	Delivery Facility	Vintage Type	Product	ISC Component Factor	Royalty Rate %	ISC Factor X Royalty Rate	Raw Gas Avg. Royalty Rate %
AB-GS-0001000	0987	2003-02	AB-GS-0002000	AB-WI-100011001000W00	BC-PL-0001000	NEW	C1-IC	0.802100000	30.00000%	24.06300%	
							C2-IC	0.055700000	30.00000%	1.67100%	
							C3-IC	0.026700000	30.00000%	0.80100%	
							C4-IC	0.019200000	30.00000%	0.57600%	
							C5+-IC	0.003700000	33.06254%	0.12233%	
								0.907400000		27.23333%	30.01249%
						OLD	C1-IC	0.802100000	35.00000%	28.07350%	
							C2-IC	0.055700000	35.00000%	1.94950%	
							C3-IC	0.026700000	30.00000%	0.80100%	
							C4-IC	0.019200000	30.00000%	0.57600%	
							C5+-IC	0.003700000	45.82701%	0.16956%	
								0.907400000		31.56956%	34.79123%

Reference Number: 1234567



ENERGY

ENSURE COMPLETE PROCESS RESULTS

Issue Date: 2002-12-31 11:56 PM
 Royalty Client: 1234
 Name: Parent Company
 Billing Period: 2002-11

Royalty Payer Code: 1234
 Name: Parent Company
 Address: XXXXXXXXXXXXXXXXXXXX
 Calgary, AB
 X9X 9X9

Production Period	Stream Id	Product	Activity	From/To	Cascade Facility	Owner ID	Volume	Error/Comment
Facility Id: AB-GP-0001005								
2002-10		GAS	DISP	AB-MS-0004500			100.0	MISSING SAF
2002-11	AB-BT-0001234	GAS	DISP	AB-MS-0009700	AB-GP-0001500		100.0	MISSING SAF (CASCADE)
2002-11	AB-UN-07777	GAS	DISP	AB-MS-0007892			30.0	MISSING OAF
2002-11	AB-WI-1000580800117W400	GAS	DISP	AB-MS-0007892		0123	200.0	INVALID OWNER ID
2002-11	AB-WG-04567	C5-SP	PROC				10.0	INVALID STREAM ID
Facility Id: AB-GP-0001010								
REQUIRED ALLOCATIONS COMPLETE								
Facility Id: AB-GP-0001101								
2002-11		GAS	DISP	AB-MS-0004545			50.0	MISSING SAF
Facility Id: AB-MS-0700001								
2002-11		GAS	DIFF				5,200.0	METER DIFF AT METER STATION
Facility Id: AB-MS-0700002								
2002-11		GAS					12,000.0	UNALLOCATED CSO VOLUME

Reference Number: 1234567



ENERGY

OUTSTANDING PROVISIONAL ASSESSMENT DISCREPANCIES

Issue Date: 2002-12-31
 Royalty Client: 1234
 Name: Parent Company

As of Billing Period: 2002-11

Royalty Payer Code: 1234
 Name: Parent Company
 Address: XXXXXXXXXXXXXXXXXXXX
 Calgary, AB
 X9X 9X9

Facility	Production Period	Billing Number	Invoice Number	Discrepancy Type	Product	Quantity Discrepancy	Energy Discrepancy	Provisional Assessment Charges	Prior Period Interest
AB-GP-0001250	2002-11	2002-11	1123456789	MISSING SAF	GAS	25,000.0	1,025,000	\$1,269,975.00	\$0.00
2002 Sub-Total								\$1,269,975.00	\$0.00
Total for Facility AB-GP-0001250								\$1,269,975.00	\$0.00
Total for Royalty Client 1234								\$1,269,975.00	\$0.00
Total for Royalty Payer 1234								\$1,269,975.00	\$0.00

Reference Number: 1234567



ENERGY

PROVISIONAL ASSESSMENT SUMMARY

Issue Date: 2002-12-31
 Royalty Client: 1234
 Name: Parent Company
 Billing Period: 2002-11

Invoice #: 23456789012

Royalty Payer Code: 1234
 Name: Parent Company
 Address: XXXXXXXXXXXXXXXXXXXX
 Calgary, AB
 X9X 9X9

Production Period	Stream Id	Product	Activity	From/To	Cascade Facility	Owner ID	Error	Quantity Discrepancy	Energy Discrepancy	Provisional Assessment Charges \$
Facility Id: AB-GP-0001002										
2002-10		GAS	DISP	AB-MS-0004500			MISSING SAF	100.0	3,700	4,144.00
2002-11	AB-BT-0001234	GAS	DISP	AB-MS-0009700	AB-GP-0007777		MISSING SAF CASCADE	100.0	3,700	4,144.00
2002-11	AB-UN-07777	GAS	DISP	AB-MS-0007800			MISSING OAF	30.0	1,110	1,243.20
2002-11		GAS					INVALID STREAM ID	50.0	1,850	2,072.00
	AB-WI-102000100000W400		DISP	AB-CO						
	AB-WI-102000100000W400		DISP	BC-GP-0921						
2002-11	AB-WI-100100100010W400	GAS	DISP	AB-MS-0007800		0987	INVALID OWNER ID	200.0	7,400	8,288.00
2002-11	AB-WG-04567	C5-SP	PROC				INVALID STREAM	10.0	370	414.40
										Total for AB-GP-0001002
										20,305.60
Facility Id: AB-GP-0001010										
2002-11		GAS	DISP	AB-MS-0004545			MISSING SAF	50.0	1,850	2,072.00
2002-11		GAS					MISSING OAF	-200.0	-8,456	-9,215.00
2002-11	AB-WI-100130000000W00	C3-MX	DISP	AB-MS-0001300	AB-GS-0002600		MISSING OAF	100.0	4,228	4,607.50
										Total for AB-GP-0001010
										-2,535.50
Facility Id: AB-MS-0700001										
2002-08		GAS						1,300.0	47,000	52,368.0
2002-11		GAS	DIFF				METER DIFF AT METER STATION	5,200.0	213,200	238,784.00
										Total for AB-MS-0700001
										291,152.00
Facility Id: AB-MS-0700002										
2002-11		GAS					UNALLOCATED CSO VOLUME	12,000.0	480,000	537,600.00
										Total for AB-MS-0700002
										537,600.00
										Total for Royalty Client 1234
										798,761.60

Reference Number: 1234567