

Headnote

Mutual Reliance Review System for Exemptive Relief Applications -- application for an order that the issuer is not a reporting issuer.

Ontario Statutes

Securities Act, R.S.O. 1990, c. S.5, as am., s. 1(10).

Citation: NQL Energy Services Inc., 2007 ABASC 61

February 9, 2007

Fraser Milner Casgrain LLP

30th Floor, 237 - 4th Avenue S.W.
Calgary, Alberta T2P 4X7

Attention: Keith Inman

Dear Sir:

Re: NQL Energy Services Inc. (the "Applicant") - Application to Cease to be a Reporting Issuer under the legislation of Alberta, Manitoba, Ontario, Québec and Nova Scotia (the "Jurisdictions")

The Applicant has applied to the local securities regulatory authority or regulator (the "Decision Maker") in each of the Jurisdictions for a decision under the securities legislation (the "Legislation") of the Jurisdictions to be deemed to have ceased to be a reporting issuer in the Jurisdictions.

As the Applicant has represented to the Decision Makers that:

1. the outstanding securities of the Applicant, including debt securities, are beneficially owned, directly or indirectly, by less than 15 security holders in each of the jurisdictions in Canada and less than 51 security holders in total in Canada;
2. no securities of the Applicant are traded on a marketplace as defined in National Instrument 21-101 *Marketplace Operation*;
3. the Applicant is applying for relief to cease to be a reporting issuer in all of the jurisdictions in Canada in which it is currently a reporting issuer; and
4. the Applicant is not in default of any of its obligations under the Legislation as a reporting issuer,

each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the decision has been met and orders that the Applicant is deemed to have ceased to be a reporting issuer in the Jurisdictions.

Relief requested granted on the 9th day of February, 2007.

"Blaine Young"
Associate Director, Corporate Finance
Alberta Securities Commission