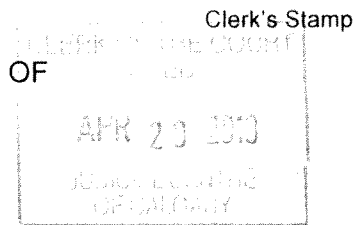


COURT FILE NUMBER 1301-04364

COURT COURT OF QUEEN'S BENCH OF
ALBERTA

JUDICIAL CENTRE CALGARY



APPLICANTS **IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED**

**AND IN THE MATTER OF POSEIDON CONCEPTS
CORP., POSEIDON CONCEPTS LTD., POSEIDON
CONCEPTS LIMITED PARTNERSHIP AND
POSEIDON CONCEPTS INC.**

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

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AFFIDAVIT OF LIAM BALFOUR
Sworn on April 26, 2013

I, LIAM BALFOUR, of Calgary, Alberta, SWEAR AND SAY THAT:

1. I am the Chief Executive Officer of New Wave Energy Services Group Ltd. ("**New Wave**") and, as such, have personal knowledge of the matters herein deposed to otherwise than when stated to be based on information and belief, in which case I verily believe such matters to be true.
2. New Wave is a Calgary based company engaged in the business of providing on-site fluid storage and handling system and related rental services to various petroleum and natural gas exploration companies throughout Canada and the United States.
3. On April 14, 2013, I was contacted by Mr. Shane Dunn, a representative of Ernst & Young Orenda Corporate Finance Inc. ("**EYO**"), in order for New Wave to participate in the solicitation process (the "**Solicitation Process**") established in respect of the Applicants in the within proceedings, including Poseidon Concepts Corp. ("**Poseidon**"). I subsequently spoke with