

## **Inglelew, Leanne FIN:EX**

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**Subject:** Minister's meeting with DigiBC (Minister, Aaron, Howard Donaldson, Jonathan Lutz, Brian Ward, Lance Davis, Wil Mozell and Peter)

**Location:** S15

**Start:** Tue 2012-01-31 1:00 PM  
**End:** Tue 2012-01-31 1:30 PM

**Recurrence:** (none)

**Meeting Status:** Accepted

**Organizer:** Milburn, Peter R FIN:EX  
**Required Attendees:** Wood, Heather FIN:EX; Cole, Elizabeth FIN:EX; Inglelew, Leanne FIN:EX  
**Optional Attendees:** Flanagan, Paul FIN:EX

**When:** Tuesday, January 31, 2012 1:00 PM-1:30 PM (GMT-08:00) Pacific Time (US & Canada).

**Where:** S15

**Note:** The GMT offset above does not reflect daylight saving time adjustments.

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251877

grounder - REVISI

### **MEETING: Minister Falcon/DigiBC**

**Participants:** Minister Kevin Falcon, Aaron Sutherland, Executive Assistant  
**Deputy Minister's Office staff:** Peter Milburn  
**DigiBC:** Howard Donaldson – President, DigiBC  
Jonathan Lutz – CFO, EA Labels Worldwide  
Brian Ward – SVP Activision, Corp Head Office in Santa Monica  
Lance Davis – CFO, Slant Six Games  
Wil Mozell – VP and General Manager, Microsoft Interactive Games

**Date:** January 31, 2012

**Time:** 1:00-1:30

**Location:** S15

**Materials:** Keira requested from Lisa – Dec 28<sup>th</sup> – due Jan 24<sup>th</sup>.

**Details:** I represent the digital media and video games industries in BC. These industries are currently growing at significantly above average growth rates and represent opportunities for BC to grow thousands of new jobs and significant new investment. Many countries and jurisdictions are competing for these jobs and investment but BC has many natural advantages. I would very much appreciate the opportunity to speak with you in the near future (December or January) to update you on our digital media industries. By working together, we can build the next world class digital hub in BC.

Sincerely,





## BACKGROUNDER

**Issue:** Interactive Digital Media Industry

**Meeting:** Howard Donaldson, President DigiBC; Brian Ward, SVP, Activision; Jonathan Lutz, CFO of worldwide labels from Electronic Arts; Lance Davis, CFO, Slant Six; and Will Mozell, VP/GM Microsoft Interactive Games

**Date:** January 31, 2012

251877

# MEETING

## KEY FACTS REGARDING THE ISSUE:

- DigiBC (the digital media and wireless association of BC) and the BC Interactive Task Force were formed by local industry leaders to address competitive threats to the sector.
- Attendees will be providing a snapshot of BC's video game development industry, discussing industry challenges and providing recommendations to government.
- DigiBC reports that the video game industry in BC consists of 85 interactive studios and an estimated 5,000 full time high-tech workers who earn double the average annual provincial salary. The association estimates that the global video games sector is forecast to grow at 8% per year.
- BC's Interactive Digital Media Tax Credit was introduced in 2010 for qualifying video game development projects.
  - Refundable 17.5% tax credit on eligible salary and wages incurred by eligible corporations to develop interactive digital media products in BC.
  - Estimated cost to province in first year of program (2010/11) estimated at \$14 million, increasing to \$35 million by 2011/12.
- Other provinces (Ontario, Quebec, Manitoba, Nova Scotia, and PEI) provide similar tax incentives to the sector at higher tax credit rates. 21 US states and 4 countries also offer tax programs aimed at the industry.
  - Ontario's Interactive Digital Media Tax Credit is 40% of eligible labour.
  - Quebec's Production of Multimedia Titles Tax Credit is 26.25% – 37.5% of qualified labour.
  - Inter-provincial competition on tax credits may lead to a 'race to the bottom'.
- DigiBC Recommendations:
  1. Increase BC's Interactive Digital Media Tax Credit from 17.5% to 30%.
  2. Include contract labour in the definition of qualified labour.
  3. Allow companies whose investors have received tax credits under the Small Business Venture Capital Program to be eligible for the Interactive Digital Media Tax Credit.
  4. Create a business development group to focus on securing new large investments.
  5. Utilize the International Financial Center/AdvantageBC to provide a 5 year tax holiday for senior digital media executives.
  6. Longer term, treat all forms of entertainment and media in a similar fashion with a unified government tax policy and more equal tax treatment.



## **ADVICE AND RECOMMENDED RESPONSE:**

- ♦ The government introduced the Interactive Digital Media Tax Credit to recognize the contribution of the video game industry to BC's economy and respond to industry needs.
- ♦ BC government has fostered an extremely competitive overall corporate and personal income tax environment. Tax credits and low tax rates combined with BC's other advantages including a highly skilled and well-trained workforce make BC an appealing production location.
- ♦ BC has a competitive overall tax regime as compared to other Canadian provinces and other G-7 countries. BC's 10% general rate, the small business tax rate and its personal income taxes are lower than Ontario and Quebec. In addition, BC does not levy a payroll tax on employers.
- ♦ On the personal tax side, DigiBC indicates the average salary in the industry is \$80,000. Budget 2011 compares all provincial taxes (income, property, sales, fuel, carbon, health care, etc) for individuals earning \$80,000:
  - BC \$7,704 annually
  - ON \$12,451 (\$4,747 more than BC)
  - QB \$19,048 (\$11,344 more than BC)
  - Source: Budget 2011/12 – 2013/14, Table A3, page 90.
- ♦ As part of Canada Starts Here: the BC Jobs Plan, government announced an Expert Panel on Tax. The Panel will consider the competitiveness of British Columbia's tax environment for business and develop recommendations concerning which taxes most influence competitiveness and economic growth. It will involve a broad review of all business taxes and provincial business tax credits.
- ♦ Government will bear the industry's suggestions in mind and consider them carefully in the budget process.

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S17



## **Ingledew, Leanne FIN:EX**

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**From:** Ingledew, Leanne FIN:EX  
**Sent:** Wednesday, January 11, 2012 9:13 AM  
**To:** 'Howard Donaldson'  
**Cc:** Brooks, Michael FIN:EX  
**Subject:** RE: Video Games Industry

Thank you Howard.

Kind regards,  
Leanne

Leanne Ingledew | Strategic Advisor, Tax Policy Branch | Ministry of Finance | T (250) 356-5068 | [Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)

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**From:** Howard Donaldson [<mailto:howard@digibc.org>]  
**Sent:** Tuesday, January 10, 2012 5:44 PM  
**To:** Ingledew, Leanne FIN:EX  
**Cc:** Brooks, Michael FIN:EX  
**Subject:** Re: Video Games Industry

Leanne,

Thank you for response.

Here is my estimate of eligible employee labour and contract labour based on industry survey conducted in 2009 with excellent response rate.

Total full time headcount  
Eligible annual direct development headcount  
Eligible annual direct development labour cost  
BC contract development labour

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Let me know if you have any questions.

Howard

On Tue, Jan 10, 2012 at 3:08 PM, Ingledew, Leanne FIN:EX <[Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)> wrote:

Howard,

Thank you very much for your email and the invitation to meet with other industry executives. Unfortunately, due to budget preparations, it won't be possible for us to meet again prior to your meeting with Minister Falcon.

As you know, Minister Falcon, as Minister of Finance, makes decisions related to the tax system in the provincial budget each year. In addition, as announced by Minister Falcon today, the government has appointed an Expert Panel on Tax to

consider the competitiveness of British Columbia's tax environment for business and develop recommendations concerning which taxes most influence competitiveness and economic growth. The Expert Panel will conduct a broad review of all business taxes and provincial business tax credits or other provincial business tax expenditures and will deliver its report to the Finance Minister by August 31, 2012. ([http://www2.news.gov.bc.ca/news\\_releases\\_2009-2013/2012FIN0002-000018.pdf](http://www2.news.gov.bc.ca/news_releases_2009-2013/2012FIN0002-000018.pdf))

In terms of your policy recommendations, would you be able to provide an estimate of contract labour in the industry relative to eligible labour?

Kind regards,

Leanne

Leanne Ingledew | Strategic Advisor, Tax Policy Branch | Ministry of Finance | T (250) 356-5068 | [Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)

**From:** Howard Donaldson [<mailto:howard@dlgibc.org>]  
**Sent:** Monday, January 9, 2012 11:22 AM  
**To:** Ingledew, Leanne FIN:EX; Brooks, Michael FIN:EX  
**Subject:** Video Games Industry

Hello Leanne and Michael,

Hope you are both doing well. I wanted to let you know I have scheduled a meeting with Minister Kevin Falcon on January 31st in Vancouver. I have invited several industry executives to the meeting including Brian Ward SVP from Activision, Jonathan Lutz CFO of worldwide labels from EA, Lance Davis CFO of Slant Six and Sean Murch from ISM Agency. We will be providing a snapshot of the industry, discussing industry challenges and issues and providing recommendations, similar to our meeting.

The meeting attendees have requested to meet with you sometime around the end of January. I do not know if this is possible but I wanted to know your thoughts about a meeting in Vancouver on January 30th or 31st. In addition, I would like to get your thoughts on our policy recommendations. We could schedule a conference call if necessary.



Let me know your thoughts. Thanks.

Howard

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Happy New Year! Welcome back.

Howard Donaldson

President, DigiBC

Phone: 604-602-5237

Howard Donaldson

CEO in Residence

Centre4Growth

Phone: 604-602-5237

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Happy New Year! Welcome back.

Howard Donaldson

President, DigiBC

Phone: 604-602-5237

Howard Donaldson

CEO in Residence

Centre4Growth

Phone: 604-602-5237

## **Inglelew, Leanne FIN:EX**

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**From:** Howard Donaldson [howard@digibc.org]  
**Sent:** Thursday, December 15, 2011 5:50 PM  
**To:** Inglelew, Leanne FIN:EX; Brooks, Michael FIN:EX  
**Subject:** Meeting on Video Games Industry  
**Attachments:** BC\_Industry\_Report\_2010\_ver\_3[1].pdf; Ltr\_PwC- Economic Impact BC Interactive \_Oct 26  
\_.pdf; Interactive Media BC Briefing Note - FINAL REVISED ver 3.pdf

Hello Leanne and Michael,

Thank you for your time today to talk about the video games industry and the digital media tax credit. It was nice to meet you in person.

I have attached some additional information for your review. Let me know if you have any questions.

Howard



*Season's Greetings*

Howard Donaldson  
President, DigiBC  
Phone: 604-602-5237

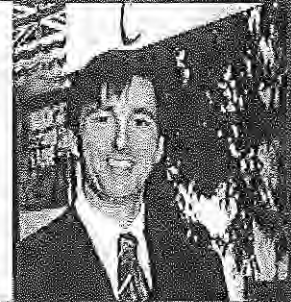
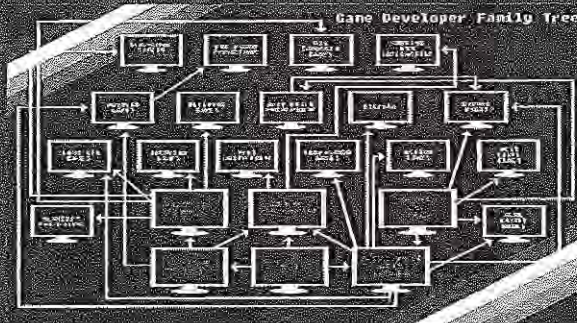
Howard Donaldson  
CEO in Residence  
Centre4Growth  
Phone: 604-602-5237



Prepared By:

DigiBC and  
BC Interactive  
Task Force

## Briefing Note: Digital Media Industry – Video Games Sector



Prepared For:

Ministry of Finance

February 25, 2014





The Digital Media + Wireless  
Association of BC



THE BC JOBS PLAN



BRITISH  
COLUMBIA

## Ministry of Finance

### Briefing on Digital Media Industry – Video Games Sector

DigiBC, the digital media and wireless association of BC, and the BC Interactive Task Force (BCI) were formed by industry leaders in the digital media industry to address the increasingly competitive threats to this critical innovative sector of the BC economy. The businesses that make up DigiBC and the BCI are united in their desire to build a competitive, sustainable leading world class digital media hub in British Columbia.

DigiBC and BCI applaud Premier Christy Clark and Minister Pat Bell for their vision in creating the BC Jobs Plan. We believe that digital media can provide a significant opportunity to attract new investments and create new long-term jobs in BC by simply capitalizing on our natural competitive advantages in a rapidly -growing global industry. Ours is clearly an industry of the future and we want to work with the BC government to ensure we maximize these opportunities to create thousands of new family-supporting jobs over the next five years.

British Columbia has established itself as one of the top video game hubs in the world. Simply put, BC is a digital powerhouse. The video game industry in BC has grown dramatically over the past three decades and now consists of over 85 interactive studios employing an estimated 5,000 full time high-tech workers who earn double the average annual provincial salary. The industry also creates thousands of additional indirect jobs and supports countless contractors.

BC boasts several marquee video game publishers including Electronic Arts, Nintendo, Microsoft, Activision, THQ, Ubisoft and Disney. The Electronic Arts studio is one of the largest in the world, Club Penguin is the leading online studio for Disney, and Pixar has located its only studio outside its primary California complex in Vancouver.

In addition, BC is home to a thriving entrepreneurial community of small video game studios looking to capitalize on these new trends. Indeed, in 2011, BC hosted the world's largest computer graphics conference, SIGGRAPH, the first time held outside the US.

The digital media industry is in the midst of a digital revolution and represents a huge opportunity for the BC's economy. The rapid evolution of smart phones, tablets, social media, broadband, motion controllers, digital distribution and cloud computing is driving exceptional growth. Facebook, which only started in 2004, has over 750 million users. The 100 million users



growth. Facebook, which only started in 2004, has over 750 million users. The 100 million users of iPhones and Android-based phones have in turn spawned an industry that has already produced 500,000 apps. Compare this to the evolution of radio which took 37 years to reach a mass audience.

Digital media is projected to grow at 11% per year with higher growth rates in emerging markets over the next five years, far outpacing traditional media's 3% growth. The \$59 billion global video games sector is forecast to grow at 8% per year with online and mobile increasing at significantly higher growth rates. Software apps are projected to grow from a \$7 billion industry today to \$35 billion sector within 5 years.

The new BC Interactive Digital Media Tax Credit, which went into effect on September 1, 2010, has already started leveraging BC's natural competitive advantages. This policy is one of the best structured tax incentives in North America, due in large part to government's collaborative work with the digital industry. As a result of this new tax policy, hundreds of high-paying digital jobs have been protected at companies including United Front Games and Slant Six Games. More importantly, the tax policy directly led to the creation of new jobs at companies including A Thinking Ape, Exploding Barrel Games, Electronic Arts Canada, Microsoft, GameHouse/Backstage and was critical to the inception of a number of new start-up studios.

Opportunities in digital media have created a highly competitive environment from other jurisdictions seeking to attract high paying jobs and investments during the current economic downturn. Six Canadian provinces, 21 US states, Australia, France, Singapore and Korea have all launched tax incentive programs aimed at luring video game business. The BC Interactive Digital Media Tax Credit is the lowest in Canada and net of BC SR&ED, is only 5% of direct development labour on average. This has contributed to the creation of an uneven playing field, and as a result, thousands of jobs and large projects have been awarded to other jurisdictions. These are lost opportunities that we would like to rectify.



To further leverage BC's competitive advantages and maximize job creation prospects, we respectfully recommend that government consider a few changes to the existing Digital Media Tax Credit Program and other programs already in place:

1. Increase the Interactive Digital Media Tax Credit from 17.5% (ave 5% net of BC SR&ED) to 30% (17.5% net impact) to provide a stronger incentive to attract larger investments, bigger projects and more jobs.
2. Include BC contract labour in the digital media tax credit policy to encourage the conversion of contract positions into full- time employees.
3. Harmonize the Small Business Venture Capital Program with the Digital Media Tax Credit to allow all entrepreneurial companies to participate in the program. Today, many small studios are not permitted to participate in the program
4. Create a business development group to focus on securing new large investments for BC
5. Utilize the International Financial Centre (IFC) to provide a tax holiday for five years for senior digital media executives who immigrate to BC with plans to establish a permanent business and hire staff

Longer term, we recommend treating all forms of entertainment and media in a similar fashion with a unified government tax policy and more equal tax treatment.



## Fast Facts – BC Video Game Sector

- Early 1990's Distinctive software sold to EA. EA Canada becomes largest interactive studio in the world
- In 1990's to early 2000's, EA Canada spawns a powerful, leading global video games sector in BC producing annual growth rates of >20%, higher than the overall market. Many new studios are formed.
- In 2008, global economic meltdown results in several studio closures and job layoffs. Growth is stalled for first time. Competitive jurisdictions institute tax incentives to lure prestigious projects and high paying jobs including 5 Canadian provinces and 21 US States
- In 2010 BC adopts new Interactive Digital Media Tax Credit. Studios start hiring again including EA, United Front, Slant Six and many others. New studios set up in Vancouver including A Thinking Ape, GameHouse, Silicon Sisters and many others
- Today, the 30-year old industry includes marquee global media companies EA, Microsoft, Disney, Ubisoft, THQ, Activision and Capcom, major local studios Radical, Relic, Next Level, Slant Six, Blue Castle, Hothead, Piranha, United Front and Eastside and hundreds of smaller studios.
- BC continues to be a leading video games hub in Canada and globally with over 85 studios employing about 5,000 full time highly-paid employees (2X provincial average) and thousands more under contract in BC. Many top selling games are produced in Vancouver
- New high growth platforms are starting to attract new investment, studios and jobs. Smart phones, tablets, online, digital distribution, cloud computing, motion controllers, social media are transforming the industry. It's a highly competitive market.
- Foreign media companies in the US and Asia are again looking at BC for investment and high caliber talent. There are many opportunities for growth but its highly competitive



## SWOT Analysis – BC Video Games Sector

### BC Strengths

- Leading global centre
- Marquee companies
- Large labour pool
- Highly skilled/educated
- Gov't policies
- Proximity to US/CA
- Gateway to Asia
- Quality of life

### BC Weaknesses

- Lower growth than global industry
- Loss of big projects to other markets
- High % small studios
- Lowest tax incentives in Canada

### Market Opportunities

- Large global industry
- Above ave growth
- High growth in emerging markets
- Many new high growth platforms
- Expansion to other industries/education

### Market Threats

- Global economic instability
- Shift to new platforms
- Growing competition
- New technologies require retraining
- Many competitive tax incentives



December 2, 2011

Pat Bell, MLA  
Minister of Jobs, Tourism and Innovation  
Parliament Buildings, Room 137  
Victoria, BC V8V 1X4

Dear Minister Bell,

Thank you for the opportunity to share a few thoughts regarding the importance of fostering a supportive climate for digital media industry growth in British Columbia.

By way of introduction, I represent GameHouse - a division of RealNetworks, Inc. that develops and distributes casual games for PC/Mac, mobile and social networks. We are a publicly-traded US corporation based in Seattle, WA. Annual revenues from our games business exceed \$100M USD.

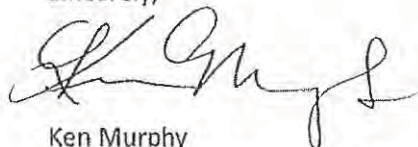
Our current focus is on development of games for social networks like Facebook, a \$4 billion industry with very high global growth. In late 2010 we acquired Backstage Technologies, Inc., a privately held game developer in Victoria. We were attracted to Backstage by their strong technical skills and the founders' track record of successful entrepreneurship. We were attracted to British Columbia by its proximity to Seattle, the education and experience of the workforce, and its attractive business climate.

We've subsequently grown this operation from 18 employees to over 25, and we have plans to add at 15-20 more jobs in 2012. While we have been pleased with our experience operating in Canada, we do struggle to find a sufficient pool of qualified developers, producers, designers and artists in the Victoria area.

British Columbia has a unique opportunity to aggressively pursue initiatives to foster the growth and development of high-caliber technical talent. Organizations like DigiBC provide an excellent foundation, and we at Gamehouse would applaud continued efforts by the BC Government to implement proactive advocacy, job development and industry incentive programs to further accelerate industry growth.

Thank you again for the opportunity to share these thoughts. We look forward to a long and prosperous partnership with our colleagues in British Columbia.

Sincerely,



Ken Murphy  
Vice President - Gamehouse Studios  
A Division of RealNetworks, Inc.  
(206) 892.6632  
[ken@gamehouse.com](mailto:ken@gamehouse.com)

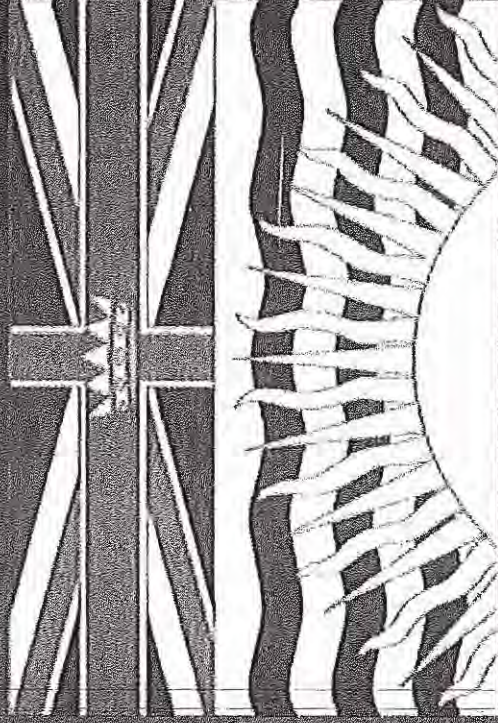
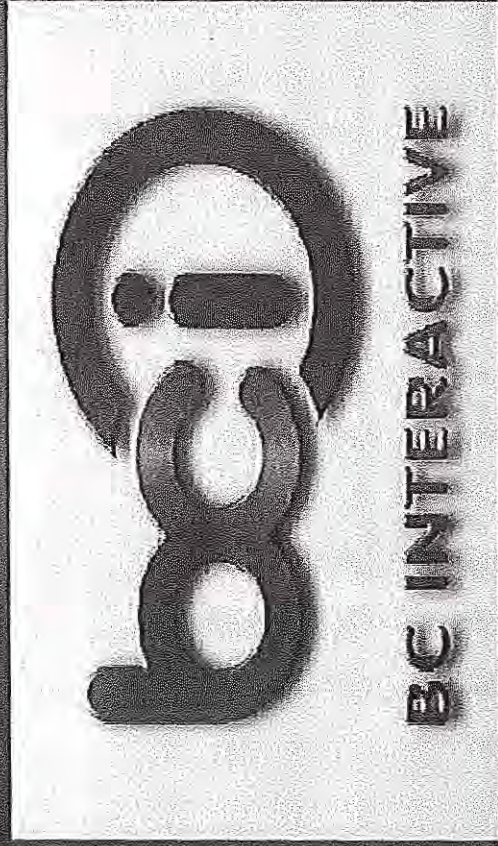
RealNetworks, Inc.  
2601 Elliott Avenue  
Seattle, Washington 98121

206.674.2700 (p)

[www.real.com](http://www.real.com)







# BC VIDEO GAMES INDUSTRY OVERVIEW AND RECOMMENDATIONS

JUNE 9, 2011



# Agenda

BC Video Games Industry Profile  
Global Industry Opportunities  
Challenges  
Recommendations



# Two Strong Industry Organizations United in Their Missions



*Its principal purpose is*

- 1. establishing a strong partnership with the BC government*
- 2. a unified voice for the BC industry*
- 3. creation of a tax incentive policy to stem the exodus of jobs to other jurisdictions offering more favourable tax credit programs.*

## DigiBC

The Digital Media + Wireless Association of BC

Build competitive, sustainable leading world  
class digital media and wireless hub in BC

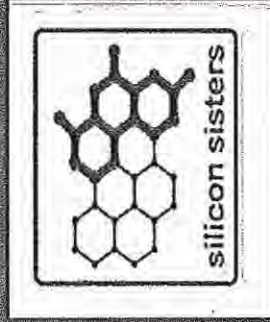
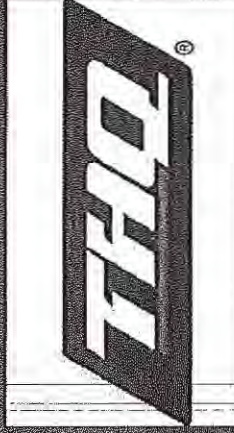
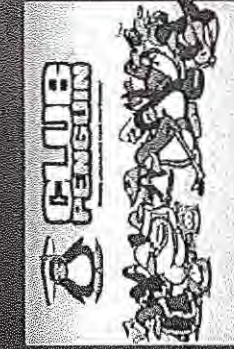
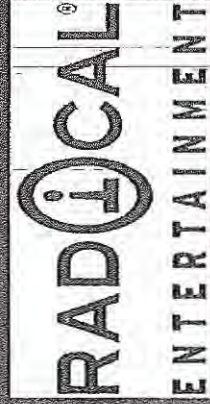


# BC Profile – Video Games

Criteria	Metrics
BC Industry	Leading development Centre -Canada and Global -One of three Centres in Canada
Development Studios	80+
Total employment	3,900
Ave annual growth rate to 2009	21%
Ave annual growth after 2009	Flat to 10% (Many recent staff layoffs/studio closures)
Ave annual wages	\$80K – 2X average
GDP	\$650M +
GDP per Capita	\$171,000



# BC Marquee Studios

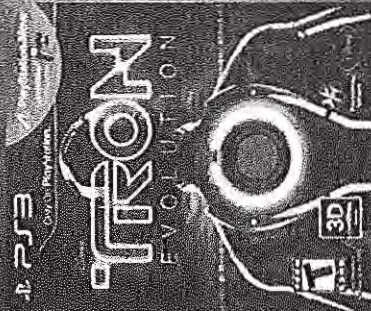




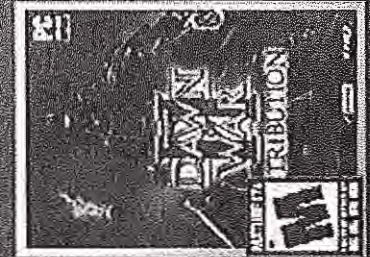


MECHWARRIOR

ARMORED CORE 4

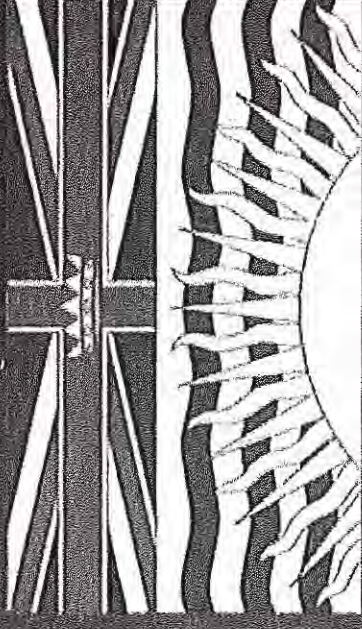


# Video Games Developed in BC





# Why British Columbia?



Skilled and educated workforce  
Transferrable skills to other knowledge based industries  
Experience developing top rated games  
Strong, independent AAA dev studios  
Thriving, entrepreneurial games community  
Major universities and art/video game institutions  
Close proximity to US/West Coast; gateway to Asia  
Supportive government policies and incentives  
High quality of living



# Global Opportunities



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# Challenges



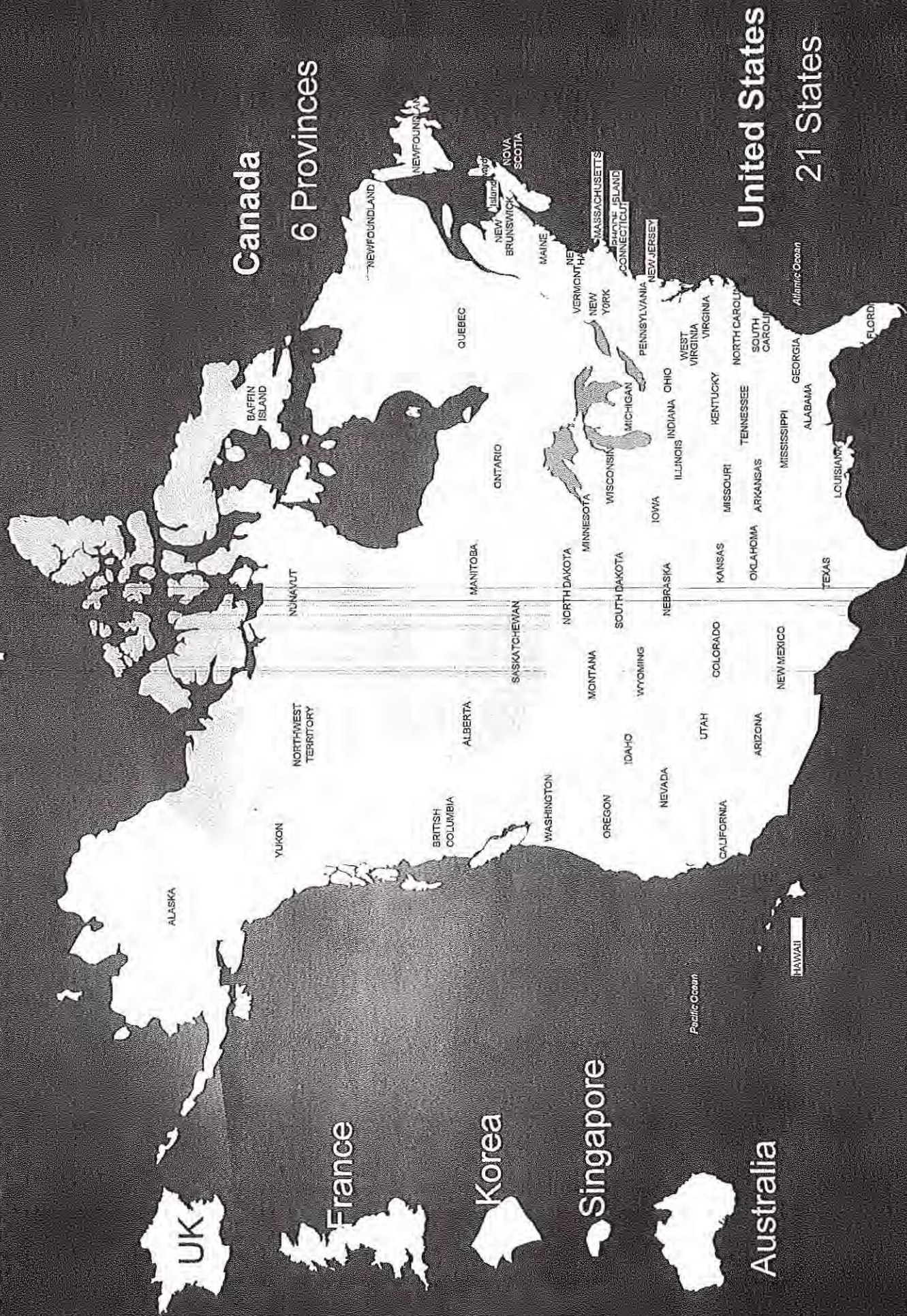
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# Worldwide Tax Credit Landscape





# Tax Credits Canada

	BC New	Quebec	Ontario	Manitoba	Nova Scotia	Prince Edward Island
Digital Media						
Labour	17.5%	37.5%	35%-40%	40%	50%	35% of
Contract		50% incl	100% incl			150%
Refundable	Yes	Yes	Yes	Yes	Yes	Yes
Fed SR&ED*						
-Corp	20% exp	20%	20%	20%	20%	20%
-CCPC only	35%/20%	35%/20%	35%/20%	35%/20%	35%/20%	35%/20%
-Refundable						
-CCPC/corp	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Other	Tx Holiday	Invest cr	Jobs	Max	Max	2 yr limit
Programs	Invest Tx Cr	Tx Holiday	Credit		<25% exp	
		Training	Marketing	\$ .5M/title	Marketing	
		Recruiting	<\$100K		<\$100K	
			3 yr limit		Regional Cr	

\*-Credit on qualified R&D expenses only including direct labour, capital and OH factor

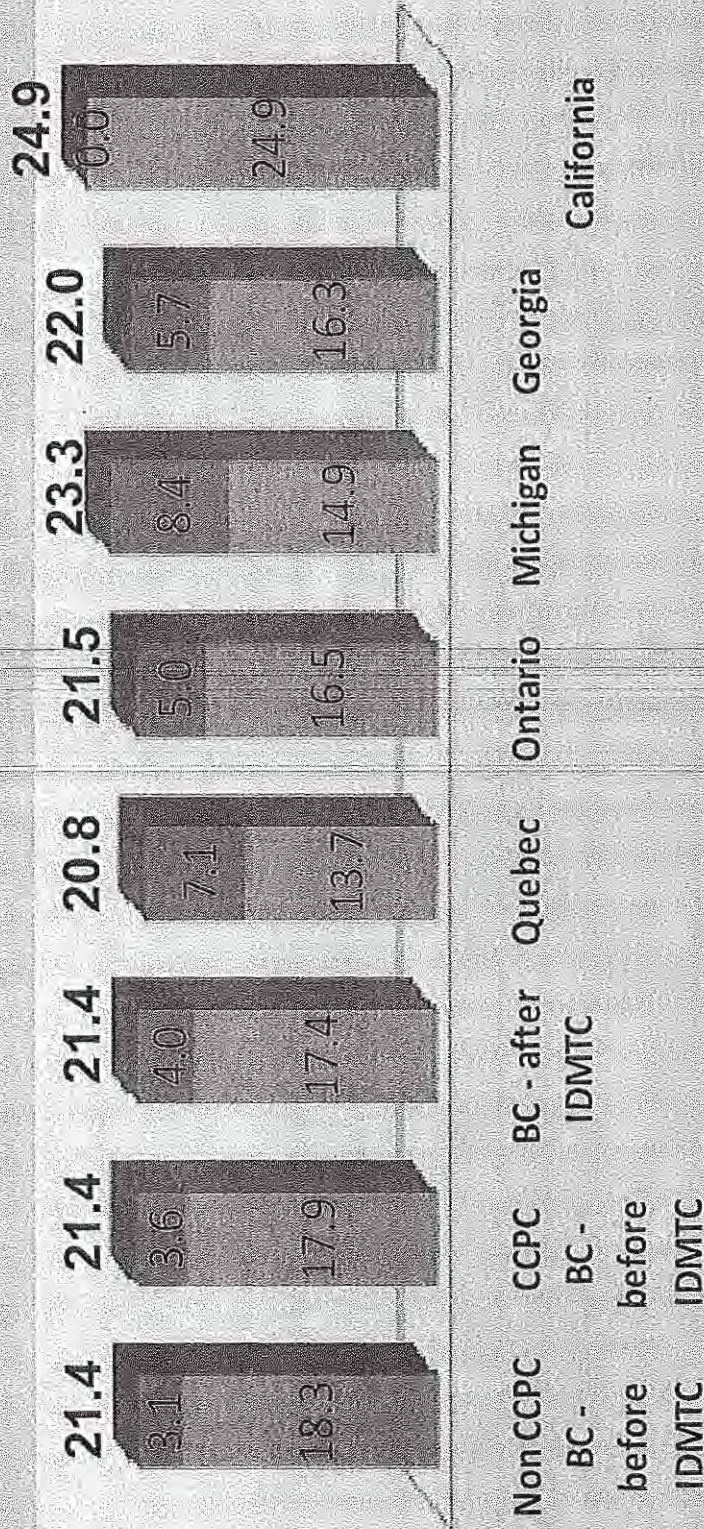


# Title Production Cost Comparison

## - Xbox 360/PS3 Game Consoles

### Tax Credit Program Comparison

■ Net Cost   ■ Tax Credits





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# Impact on BC Jobs from Studio Closures and Layoffs

Company	Action Taken	Est Job Changes
EA Vancouver	Closed downtown Vancouver 2008 Cancelled Yaletown office 2008 QA moving to Montreal	
EA Vancouver	Job Reductions over three years	(500+)
EA Montreal	Growing Studio	800+
Ubisoft	New Studio in Toronto Montreal continues to grow Vancouver flat and at risk	800 2,200 100
THQ	New studio in Montreal	400
Disney Studio Vancouver	Closed in 2011; layoffs 2011	(200)
United Front Games	Project cancelled	(100)
Eidos	New studio Montreal New studio recently announced ?	350 100
VMC QA/Localization	Opened Montreal studio	1,200
Funcom	Opened studio in Montreal	150
Warner Interactive	Opened Studio in Montreal	100
Activision	QA moved to Montreal – 80% of all QA	
Est Total job creation opportunities lost over last 4 to 5 years	Combination of Studio closures and layoffs	8,000 - 10,000



# Recommendations



Pages 38 through 42 redacted for the following reasons:

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## **Inglelew, Leanne FIN:EX**

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**From:** Howard Donaldson [howard@digibc.org]  
**Sent:** Thursday, December 8, 2011 10:21 AM  
**To:** Inglelew, Leanne FIN:EX  
**Cc:** Flanagan, Paul FIN:EX  
**Subject:** Re: Digital Media Tax Credit

Leanne,

Will do. thanks. Look forward to speaking with you.

Howard

On Thu, Dec 8, 2011 at 10:00 AM, Inglelew, Leanne FIN:EX <[Leanne.Inglelew@gov.bc.ca](mailto:Leanne.Inglelew@gov.bc.ca)> wrote:

Hello Howard – I have booked a boardroom for 1:30 pm on Thursday, December 15<sup>th</sup>.

Please come to the first floor of 617 Government St. (across from the Legislature) and give me a call from the phone in the entry way (6-5068).

Looking forward to meeting with you.

Kind regards,

Leanne

Leanne Inglelew | Strategic Advisor, Tax Policy Branch | Ministry of Finance | T (250) 356-5068 | [Leanne.Inglelew@gov.bc.ca](mailto:Leanne.Inglelew@gov.bc.ca)

**From:** Howard Donaldson [mailto:[howard@digibc.org](mailto:howard@digibc.org)]  
**Sent:** Thursday, December 8, 2011 9:43 AM

**To:** Inglelew, Leanne FIN:EX  
**Cc:** Flanagan, Paul FIN:EX  
**Subject:** Re: Digital Media Tax Credit

Leanne,



I can meet at 1PM or 1:30 pm next Thursday. Let me know if this time works for you.

Howard

On Wed, Dec 7, 2011 at 5:17 PM, Ingledew, Leanne FIN:EX <[Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)> wrote:

Hi Howard,

Yes, next Thursday would work for me (in Victoria). At the moment I am free all day, so if you can let me know a convenient time, I will book a boardroom here at 617 Government St.

Thanks,

Leanne

Leanne Ingledew | Strategic Advisor, Tax Policy Branch | Ministry of Finance | T (250) 356-5068 | [Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)

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**From:** Howard Donaldson [<mailto:howard@digibc.org>]

**Sent:** Wednesday, December 7, 2011 3:49 PM

**To:** Ingledew, Leanne FIN:EX

**Cc:** Flanagan, Paul FIN:EX

**Subject:** Re: Digital Media Tax Credit

Leanne,

Does Thursday next week work for you for meeting? I am assuming meeting is in Victoria. Just following up from previous email exchange.

Howard



On Tue, Dec 6, 2011 at 6:03 PM, Howard Donaldson <[howard@digibc.org](mailto:howard@digibc.org)> wrote:

Hello Leanne,

Thank you for making time to meet. It looks like Thursday will work best for me.

Howard

On Tue, Dec 6, 2011 at 4:21 PM, Ingledew, Leanne FIN:EX <[Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)> wrote:

Howard,

I would like to get together to discuss the industry and your views on the effectiveness of the IDMTC.

Next week would probably work a bit better for me than the following week. At the moment I could meet at any time on Tuesday (13<sup>th</sup>) or Thursday (15<sup>th</sup>).

Kind regards,

Leanne

Leanne Ingledew | Strategic Advisor, Tax Policy Branch | Ministry of Finance | T (250) 356-5068 | [Leanne.Ingledew@gov.bc.ca](mailto:Leanne.Ingledew@gov.bc.ca)

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**From:** Howard Donaldson [<mailto:howard@digibc.org>]

**Sent:** Tuesday, December 6, 2011 9:59 AM

**To:** Flanagan, Paul FIN:EX

**Cc:** Ingledew, Leanne FIN:EX

**Subject:** Re: Digital Media Tax Credit



Paul,

Good to hear from you and hope you are enjoying the free time.

Hello Leanne. I represent DigiBC, the digital media and wireless industry association of BC and BC Interactive, a volunteer task force made up of video game executives. We have been meeting with Paul for the last two years to provide an update on our industry. I would like the opportunity to meet with you and provide an industry update.

Let me know if you are available to meet in December.

Thanks,

Howard

On Tue, Dec 6, 2011 at 9:49 AM, Flanagan, Paul FIN:EX <[Paul.Flanagan@gov.bc.ca](mailto:Paul.Flanagan@gov.bc.ca)> wrote:

Hello Howard. It is good to hear from you.

S22

I think it

would be best if you arranged to talk to Leanne Ingledew who is now the lead on corporate tax issues. If I am available to participate in a discussion I would be pleased to do so.

Paul

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**From:** Howard Donaldson [mailto:[howard@digibc.org](mailto:howard@digibc.org)]

**Sent:** Tuesday, December 06, 2011 09:45 AM

**To:** Flanagan, Paul FIN:EX

**Subject:** Digital Media Tax Credit

Hello Paul,

Hope all is well with you. Seems like there have been so many changes in BC government.

I would like to touch base with you on how the implementation of the Digital Media Tax Credit is fairing and also update you on BC Interactive.



Do you have time to talk this week?

Thanks,

Howard

*Don't forget to register for the DigiBC holiday party. For more details, visit [www.digibc.org](http://www.digibc.org)*

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-Howard Donaldson

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-Howard Donaldson

*Don't forget to register for the DigiBC holiday party. For more details, visit [www.digibc.org](http://www.digibc.org)*