

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:23 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: PDA meeting Shell

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, January 7, 2015 4:34 PM  
**To:** Hansen, Brian MNGD:EX  
**Cc:** Todd, Melissa L MNGD:EX  
**Subject:** RE: PDA meeting Shell

Thanks Brian. That is great.

I Hope you had a Happy ( and restful) Holiday Season.

I suspect 2015 will be just as interesting as was 2014..

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Wednesday, January 7, 2015 4:30 PM  
**To:** Parkinson, Pat A FIN:EX  
**Cc:** Todd, Melissa L MNGD:EX  
**Subject:** RE: PDA meeting Shell

Thanks Pat, and Happy New Year. Melissa will flip you a meeting notice.  
Look forward to working with you in 2015.  
Brian

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, January 7, 2015 2:38 PM  
**To:** Hansen, Brian MNGD:EX  
**Subject:** PDA meeting Shell

Is there PDA meeting with Shell on January 22<sup>nd</sup>. Could I get an invite. ( I was talking to Keiren today and she asked if I would be there?)

Thanks

***Pat Parkinson***

***Executive Lead LNG Tax Development***

***Ministry of Finance***

***Phone #: 250 387-8990***

***Cell #*** s17

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:23 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: Today

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Thursday, December 11, 2014 1:05 PM  
**To:** Hansen, Brian MNGD:EX  
**Cc:** Todd, Melissa L MNGD:EX  
**Subject:** FW: Today

Brian.. Kieren is in lobby waiting for you.

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Thursday, December 11, 2014 12:21 PM  
**To:** Hansen, Brian MNGD:EX  
**Subject:** FW: Today

FYI

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com) [<mailto:Keiren.Ferris@shell.com>]  
**Sent:** Thursday, December 11, 2014 12:05 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** RE: Today

Many thanks. I will get there early and ask for Brian.

---

**From:** Parkinson, Pat A FIN:EX [<mailto:Pat.Parkinson@gov.bc.ca>]  
**Sent:** December 11, 2014 1:04 PM  
**To:** Ferris, Keiren SCAN-FX/W  
**Subject:** RE: Today

Hi Keiren.. I am in Victoria. Brian H has a room set aside for you. You can use that to call.

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com) [<mailto:Keiren.Ferris@shell.com>]  
**Sent:** Thursday, December 11, 2014 11:24 AM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** Today

Hi, Pat.

Are you in Vancouver or Victoria? If you are in Vancouver, do you have somewhere we can meet for our call prior to the PDA meeting?

If not, it's no problem. I will dial in.

Many thanks,  
Keiren



**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, December 2, 2015 4:30 PM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: PDA Issues List Dec 8(v2).docx  
**Attachments:** PDA Issues List Dec 8(v2).docx; ATT00001.txt

Pat Parkinson  
Executive Lead Economic Initiatives  
Ministry of Finance  
Phone #: 250 387-8990  
Cell # s17

-----Original Message-----

**From:** Brian Hansen [\[mailto: \]](#) s22  
**Sent:** Wednesday, December 10, 2014 2:02 PM  
**To:** Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX  
**Cc:** Todd, Melissa L MNGD:EX  
**Subject:** PDA Issues List Dec 8(v2).docx

This is the issues list, including some tax related, which we are hoping to discuss with lawyers today at 330pm. I've sent to both of you as I understand ministers meeting might mean Paul can't join the call. Melissa can flip the dial in and meeting notice to you Pat.  
Brian

**Project Development Agreement – Material Issues List**

**LNG Canada Draft: December 8, 2014**

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
I.	<u>General Issues</u>			
1.		s13, s17		
2.				
3.				
II.	<u>Tax-specific Issues</u>			
a) Federal Tax Issues				
4.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
5.		s13, s17		
b) Provincial Tax Issues				
6.				
7.		s13, s17		
8.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		
<b>c) Municipal Tax Issues</b>				
9.		s13, s17		
<b>III. <u>Issues by Section Reference</u></b>				
10.				
11.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		
12.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		
13.				



	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
14.				
15.				
16.		s13, s17		
17.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
18.				
19.				
20.				
21.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
22.				
23.				
24.				
25.		s13, s17		
26.				
27.				
28.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
29.				
30.		s13, s17		
31.				
32.				
33.				
34.				

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, December 2, 2015 4:30 PM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: PDA Issues List  
**Attachments:** PDA Issues List Dec 8(v2).docx

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Tuesday, December 9, 2014 9:42 AM  
**To:** Carr, Steve MNGD:EX; Milburn, Peter R FIN:EX; Flanagan, Paul FIN:EX; Andre Powell ([apowell@deetken.com](mailto:apowell@deetken.com)); Kevin Mahoney; Doug Eakins ( s22 tony van rooyen; Parkinson, Pat A FIN:EX  
**Subject:** PDA Issues List

FYI, issues list for our Main Table meeting this Thursday afternoon in Vancouver with LNG Canada..... welcome back Tony!  
Regards,  
Brian

---

**From:** [david.stanford@lngcanada.ca](mailto:david.stanford@lngcanada.ca) [<mailto:david.stanford@lngcanada.ca>]  
**Sent:** Monday, December 8, 2014 10:18 PM  
**To:** Hansen, Brian MNGD:EX; 'anthony.patten@shearman.com'; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX  
**Cc:** [Krey.Stirland@lngcanada.ca](mailto:Krey.Stirland@lngcanada.ca); [Jared.Kuehl@shell.com](mailto:Jared.Kuehl@shell.com); [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com); [arne.wiechmann@lngcanada.ca](mailto:arne.wiechmann@lngcanada.ca); [mhb@blakes.com](mailto:mhb@blakes.com); [KATIE.JAMIESON@blakes.com](mailto:KATIE.JAMIESON@blakes.com)  
**Subject:** PDA Issues List

Brian / Matthew / Tom / Anthony,

As promised in our last meeting, our PDA Issues List is attached for your review and further distribution internally. We look forward to using this list to help focus our upcoming discussions, including our meeting scheduled for Thursday. I note that not all LNG Canada personnel have yet been able to sign off on the attached list, and therefore while I would not expect many further comments from our end, the attached document remains subject to any LNGC comments that might follow.

If you have any questions in the interim, please don't hesitate to call or email.

Best regards,

Dave

**David J. Stanford**

Legal Director

**LNG Canada**

400 4th Avenue S.W., P.O. Box 100 Station M, Calgary, AB T2P 2H5, Canada

Tel: +1 403 384 5995 Mobile: +1 403 829 6250

Email: [David.Stanford@lngcanada.ca](mailto:David.Stanford@lngcanada.ca) Web: [lngcanada.ca](http://lngcanada.ca)



**Project Development Agreement – Material Issues List**  
**LNG Canada Draft: December 8, 2014**

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
I.	<b><u>General Issues</u></b>			
1.				
2.		s13, s17		
3.				
II.	<b><u>Tax-specific Issues</u></b>			
a)	<b>Federal Tax Issues</b>			
4.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
5.		s13, s17		
b) Provincial Tax Issues				
6.				
7.		s13, s17		
8.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		
	<b>c) Municipal Tax Issues</b>			
9.		s13, s17		
III.	<b><u>Issues by Section Reference</u></b>			
10.				
11.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		
12.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		
13.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
14.				
15.				
16.		s13, s17		
17.				



	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
18.				
19.				
20.				
21.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
22.				
23.				
24.				
25.		s13, s17		
26.				
27.				
28.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
29.				
30.		s13, s17		
31.				
32.				
33.				
34.				

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:24 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: Conference Call with Shell

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Monday, December 8, 2014 11:13 AM  
**To:** Hansen, Brian MNGD:EX  
**Cc:** Todd, Melissa L MNGD:EX  
**Subject:** Conference Call with Shell

Brian, we have a quick touch base on a couple of technical issues with Kieran on Thursday just before the bigger meeting.

Can someone arrange a smaller board room for Kieran to use...for that call ?

Thanks

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, December 2, 2015 4:31 PM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: PDA Draft Template Dec 3 2014  
**Attachments:** PDA Draft Template Dec 3 2014.docx; PDA Draft blacklineTemplate Dec 3 2014.pdf

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Monday, December 8, 2014 11:39 AM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** FW: PDA Draft Template Dec 3 2014

Have a nice day.

Paul



---

**From:** Banister, Lori JAG:EX  
**Sent:** Wednesday, December 3, 2014 3:15 PM  
**To:** [krey.stirland@lngcanada.ca](mailto:krey.stirland@lngcanada.ca)  
**Cc:** Taylor, Matthew JAG:EX; Hansen, Brian MNGD:EX; Carr, Steve MNGD:EX; Anthony Patten; [Lachlan.Clancy@Shearman.com](mailto:Lachlan.Clancy@Shearman.com); Flanagan, Paul FIN:EX; Nykyforuk, Tom JAG:EX  
**Subject:** PDA Draft Template Dec 3 2014

Dear Mr. Stirland,

**CONFIDENTIAL**

Please find enclosed a revised version of the draft Project Development Agreement ("PDA") dated December 3 2014, as well as a blackline comparison document of the November 24 2014 version to the December 3 2014 version.

This draft is provided pursuant to the terms of the Non-Disclosure Agreement between the parties and should be treated as strictly confidential. As stated in prior meetings, none of the terms and conditions in this draft PDA shall be considered to be definitive or to constitute an offer prior to execution of a final version. This version is, and subsequent discussion drafts will be, provided on the basis that the draft remains under ongoing review by both the Province and the Proponent and revisions and additions may be proposed by either party as a result of such reviews.

Regards,

**Matthew Taylor**

Barrister & Solicitor

Ministry of Justice

Legal Services Branch

1301 - 865 Hornby Street

Vancouver BC V6Z 2G3

604 660-8257 (o)

s17 (c)

604 660-2636 (f)

This email message, including any attachments, is confidential and may contain information that is protected by solicitor client privilege. It is intended only for the use of the person or persons to whom it is addressed unless I have expressly authorized otherwise. If you have received this communication in error, please delete the message, including any attachments, and notify me immediately by email or telephone.



Pages 29 through 70 redacted for the following reasons:

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s13, s17, s21

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:25 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: Discussion

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 5, 2014 4:59 PM  
**To:** 'Keiren.Ferris@shell.com'  
**Subject:** RE: Discussion

I will talk to Brian..

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com) [<mailto:Keiren.Ferris@shell.com>]  
**Sent:** Friday, December 5, 2014 1:14 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** RE: Discussion

I see the PDA meeting starts directly after this. Can we use a room at BC Hydro for this call so we can go straight into the PDA discussion after that?

Thanks,  
Keiren

-----Original Appointment-----

**From:** Parkinson, Pat A FIN:EX [<mailto:Pat.Parkinson@gov.bc.ca>]  
**Sent:** December 5, 2014 11:52 AM  
**To:** Parkinson, Pat A FIN:EX; Avis, Andrew FIN:EX; Dawkins, Christina FIN:EX; Nelson, Aaron FIN:EX; Ferris, Keiren  
SCAN-FX/W; Carson, Susan SCAN-FX/W  
**Subject:** Discussion  
**When:** December 11, 2014 1:00 PM-1:30 PM (GMT-08:00) Pacific Time (US & Canada).  
**Where:** Conference call

Dial-in number: s15



**Anderson, Marika L FIN:EX**

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Friday, December 5, 2014 11:52 AM  
**To:** Parkinson, Pat A FIN:EX  
**Cc:** Flanagan, Paul FIN:EX; Hold - 151006 - Todd, Melissa L MNGD:EX  
**Subject:** RE: PDA LNG Canada

Yes. Melissa can flip you the invite.....it is next Thursday PM not Friday.

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 5, 2014 11:49 AM  
**To:** Hansen, Brian MNGD:EX  
**Cc:** Flanagan, Paul FIN:EX  
**Subject:** PDA LNG Canada

I understand from Kieren.. there is a meeting on this next Friday... Could I get a meeting invite.....

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

**Anderson, Marika L FIN:EX**

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Tuesday, December 2, 2014 10:32 AM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** RE: Meeting with LNG Canada

Thx Pat

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Tuesday, December 2, 2014 10:28 AM  
**To:** Hansen, Brian MNGD:EX  
**Subject:** Meeting with LNG Canada

Hi Brian, we are going to meet with LNG Canada on Friday to go through the tax issues they have raised.

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

## Anderson, Marika L FIN:EX

---

**Subject:** Canceled: Meeting with LNG Canada  
**Location:** s15 / Conference call (details below)  
**Start:** Wed 2014-12-03 9:00 AM  
**End:** Wed 2014-12-03 12:00 PM  
**Show Time As:** Free  
**Recurrence:** (none)  
**Meeting Status:** Not yet responded  
**Organizer:** Hansen, Brian MNGD:EX  
**Required Attendees:** Taylor, Matthew JAG:EX; Nykyforuk, Tom JAG:EX; Anthony Patten;  
'Krey.Stirland@lngcanada.ca'; 'Jared.Kuehl@shell.com'; 'Keiren.Ferris@shell.com';  
'david.stanford@lngcanada.ca'; 'arne.wiechmann@lngcanada.ca'  
**Importance:** High

### Dial-in

s15 Toll Free - North America  
s15 Vancouver local  
**Participant ID:** s15  
**Moderator:** Brian Hansen

**Anderson, Marika L FIN:EX**

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**From:** Hansen, Brian MNGD:EX  
**Sent:** Wednesday, December 3, 2014 9:43 AM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** tax and LNG Canada

No need to call in on this one Pat.....just a legal table confirmed

**Anderson, Marika L FIN:EX**

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**From:** Parkinson, Pat A FIN:EX  
**Sent:** Tuesday, December 8, 2015 9:28 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** LNG Canada  
**Attachments:** FW: revised language for appendix; revised language for appendix; RE: revised language for appendix



Pages 78 through 85 redacted for the following reasons:

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s13, s14, s17

**Anderson, Marika L FIN:EX**

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**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:32 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: Terms of Reference - Project Development Agreements  
**Attachments:** LNG - PDA - Terms\_of\_Reference\_(June\_27\_2014MT) (2).docx

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Tuesday, November 25, 2014 10:04 AM  
**To:** Bridge, Jannea FIN:EX  
**Subject:** FW: Terms of Reference - Project Development Agreements

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Friday, June 27, 2014 5:15 PM  
**To:** Carr, Steve MNGD:EX; Milburn, Peter R FIN:EX  
**Cc:** Taylor, Matthew JAG:EX; Flanagan, Paul FIN:EX; 'Andre Powell ([apowell@deetken.com](mailto:apowell@deetken.com))'; 'Kevin Mahoney'; 'Doug Eakins' s22  
**Subject:** FW: Terms of Reference - Project Development Agreements

FYI, This has gone out to all proponents.

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Friday, June 27, 2014 5:12 PM  
**Subject:** Terms of Reference - Project Development Agreements

This email is being sent on behalf of DMs Steve Carr and Peter Milburn. Attached please find the Terms of Reference that we have received a mandate to advance with respect to the Project Development Agreements. I will connect with you next week to confirm a schedule for the PDA discussions.

With respect to the LNG Tax, and our previous discussions under the NDA, we are prepared to continue consultations separately.

Please enjoy the weekend,

Regards,  
Brian

Pages 88 through 92 redacted for the following reasons:

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s17

**Anderson, Marika L FIN:EX**

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**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 10:56 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: Status Update on the Cost of Natural Gas Issue

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, November 5, 2014 4:51 PM  
**To:** Milburn, Peter R FIN:EX; Carr, Steve MNGD:EX  
**Cc:** Flanagan, Paul FIN:EX; Hansen, Brian MNGD:EX  
**Subject:** Status Update on the Cost of Natural Gas Issue

Hi Peter, Steve

s17

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

Pages 94 through 96 redacted for the following reasons:

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s13, s14, s17

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 11:00 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: PDA - LNG Canada

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Tuesday, October 14, 2014 7:44 PM  
**To:** Flanagan, Paul FIN:EX  
**Subject:** Re: PDA - LNG Canada

Ok

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Tuesday, October 14, 2014 06:24 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** Re: PDA - LNG Canada  
9 am.

Paul Flanagan  
Executive Director, Tax Policy Branch  
BC Ministry of Finance

----- Original message -----  
**From:** "Parkinson, Pat A FIN:EX"  
**Date:** 10-14-2014 5:42 PM (GMT-08:00)  
**To:** "Flanagan, Paul FIN:EX"  
**Subject:** Re: PDA - LNG Canada

Can we chat in AM?

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Tuesday, October 14, 2014 05:16 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** Re: PDA - LNG Canada  
Yes. I was surprised.

Paul Flanagan  
Executive Director, Tax Policy Branch  
BC Ministry of Finance

----- Original message -----

From: "Parkinson, Pat A FIN:EX"  
Date: 10-14-2014 5:13 PM (GMT-08:00)  
To: "Flanagan, Paul FIN:EX"  
Subject: RE: PDA - LNG Canada

Interesting..

**Pat Parkinson**  
**Executive Lead LNG Tax Development**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Tuesday, October 14, 2014 5:09 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** Fwd: PDA - LNG Canada

Paul Flanagan  
Executive Director, Tax Policy Branch  
BC Ministry of Finance

----- Original message -----

From: [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com)  
Date: 10-14-2014 4:59 PM (GMT-08:00)  
To: "Hansen, Brian MNGD:EX"  
,Jared.Kuehl@shell.com,arne.wiechmann@lngcanada.ca,Krey.Stirland@lngcanada.ca,'apowell@deetken.com',  
anthony.patten@shearman.com',"Carr, Steve MNGD:EX" , ' s22 Flanagan, Paul FIN:EX"  
, ' s22 Milburn, Peter R FIN:EX" , "Nykyforuk, Tom JAG:EX" , "Taylor, Matthew  
JAG:EX" , ' s22  
Subject: RE: PDA - LNG Canada

Folks,

Attached is the list of questions and issues which we briefly discussed in our meeting today. We expect the answers to these items to form the basis of a follow-up call this Friday (timing TBD).

Regards,  
Keiren

-----Original Appointment-----

**From:** Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]  
**Sent:** October 8, 2014 1:40 PM  
**To:** Hansen, Brian MNGD:EX; Kuehl, Jared SCAN-GRA; Wiechmann, Arne SCAN-UAJ/C/M; Ferris, Keiren SCAN-FX/W;



Stirland, Krey MS SCAN-UAJ/C/M; 'Andre Powell'; 'Anthony Patten'; Carr, Steve MNGD:EX; 'Doug Eakins'; Flanagan, Paul FIN:EX; 'Kevin Mahoney'; Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 'Tony van Rooyen'  
**Subject:** FW: PDA - LNG Canada  
**When:** October 14, 2014 12:30 PM-4:30 PM (GMT-08:00) Pacific Time (US & Canada).  
**Where:** s15 - Room TBC / Conference call (details below)

-----Original Appointment-----

**From:** Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]  
**Sent:** October-08-14 1:34 PM  
**To:** Hansen, Brian MNGD:EX; Kuehl, Jared SCAN-GRA; Stirland, Krey MS SCAN-UAJ/C/M; 'Andre Powell'; 'Anthony Patten'; Carr, Steve MNGD:EX; 'Doug Eakins'; Flanagan, Paul FIN:EX; 'Kevin Mahoney'; Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 'Tony van Rooyen'  
**Subject:** PDA - LNG Canada  
**When:** October-14-14 12:30 PM-4:30 PM (GMT-08:00) Pacific Time (US & Canada).  
**Where:** s15 Room TBC / Conference call (details below)

Meeting room to be confirmed.

#### Conference Call

Dial-in: s15  
Participant ID: s15  
Moderator: Brian Hansen

**Anderson, Marika L FIN:EX**

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**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:11 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: PDA - LNG Canada  
**Attachments:** Questions re LNGIT Tax to GoBC.docx

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Tuesday, October 14, 2014 5:09 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:** Fwd: PDA - LNG Canada

Paul Flanagan  
Executive Director, Tax Policy Branch  
BC Ministry of Finance

----- Original message -----

**From:** [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com)  
**Date:** 10-14-2014 4:59 PM (GMT-08:00)  
**To:** "Hansen, Brian MNGD:EX"  
, [Jared.Kuehl@shell.com](mailto:Jared.Kuehl@shell.com), [arne.wiechmann@lngcanada.ca](mailto:arne.wiechmann@lngcanada.ca), [Krey.Stirland@lngcanada.ca](mailto:Krey.Stirland@lngcanada.ca), ['apowell@deetken.com'](mailto:apowell@deetken.com),  
['anthony.patten@shearman.com'](mailto:anthony.patten@shearman.com), "Carr, Steve MNGD:EX" s22 "Flanagan, Paul FIN:EX"  
, s22 "Milburn, Peter R FIN:EX", "Nykyforuk, Tom JAG:EX", "Taylor, Matthew  
JAG:EX", s22  
**Subject:** RE: PDA - LNG Canada

Folks,

Attached is the list of questions and issues which we briefly discussed in our meeting today. We expect the answers to these items to form the basis of a follow-up call this Friday (timing TBD).

Regards,  
Keiren

-----Original Appointment-----

**From:** Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]

**Sent:** October 8, 2014 1:40 PM

**To:** Hansen, Brian MNGD:EX; Kuehl, Jared SCAN-GRA; Wiechmann, Arne SCAN-UAJ/C/M; Ferris, Keiren SCAN-FX/W; Stirland, Krey MS SCAN-UAJ/C/M; 'Andre Powell'; 'Anthony Patten'; Carr, Steve MNGD:EX; 'Doug Eakins'; Flanagan, Paul FIN:EX; 'Kevin Mahoney'; Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 'Tony van Rooyen'

**Subject:** FW: PDA - LNG Canada

**When:** October 14, 2014 12:30 PM-4:30 PM (GMT-08:00) Pacific Time (US & Canada).

**Where:** s15 Room TBC / Conference call (details below)

-----Original Appointment-----

**From:** Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]

**Sent:** October-08-14 1:34 PM

**To:** Hansen, Brian MNGD:EX; Kuehl, Jared SCAN-GRA; Stirland, Krey MS SCAN-UAJ/C/M; 'Andre Powell'; 'Anthony Patten'; Carr, Steve MNGD:EX; 'Doug Eakins'; Flanagan, Paul FIN:EX; 'Kevin Mahoney'; Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 'Tony van Rooyen'

**Subject:** PDA - LNG Canada

**When:** October-14-14 12:30 PM-4:30 PM (GMT-08:00) Pacific Time (US & Canada).

**Where:** s15 Room TBC / Conference call (details below)

Meeting room to be confirmed.

#### Conference Call

Dial-in: s15

Participant ID: s15

Moderator: Brian Hansen

Pages 102 through 103 redacted for the following reasons:

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s13, s17, s21

**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:12 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: LNG Canada

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Tuesday, October 14, 2014 1:25 PM  
**To:** Parkinson, Pat A FIN:EX  
**Subject:**

Shell will give us a list of things that they are interested in looking at when the legislation is available.

It includes:

s13, s17, s21

And possibly more.

Have a nice day.

Paul



**Anderson, Marika L FIN:EX**

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Friday, December 4, 2015 8:14 AM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: Discussions with Shell - Summary  
**Attachments:** 20140829 - LNGIT - Shell - v2.pptx

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Monday, September 8, 2014 6:14 PM  
**To:** Parkinson, Pat A FIN:EX; Dawkins, Christina FIN:EX  
**Subject:** Fwd: Discussions with Shell - Summary

Paul Flanagan  
Executive Director, Tax Policy Branch  
BC Ministry of Finance

----- Original message -----

**From:** Carl Black  
**Date:** 09-08-2014 4:28 PM (GMT-08:00)  
**To:** Andre Powell  
**Cc:** "Hansen, Brian MNGD:EX", "Flanagan, Paul FIN:EX"  
**Subject:** Re: Discussions with Shell - Summary

Hi Paul,

The deck is attached for your review.

Thanks,  
Carl

On Mon, Sep 8, 2014 at 4:26 PM, Andre Powell <[apowell@deetken.com](mailto:apowell@deetken.com)> wrote:  
Will do. Carl will send it shortly.

On 8 September 2014 15:59, Hansen, Brian MNGD:EX <[Brian.Hansen@gov.bc.ca](mailto:Brian.Hansen@gov.bc.ca)> wrote:  
Over to you Andre. Can u flip to Paul

Sent from my iPhone



On Sep 8, 2014, at 3:53 PM, "Flanagan, Paul FIN:EX"  
<[Paul.Flanagan@gov.bc.ca](mailto:Paul.Flanagan@gov.bc.ca)<<mailto:Paul.Flanagan@gov.bc.ca>>> wrote:

Can I get a copy of the other deck that s13, s17 that he did not hand out at our last shell meeting.

Have a nice day.

Paul

From: Hansen, Brian MNGD:EX  
Sent: Monday, September 8, 2014 3:17 PM  
To: Flanagan, Paul FIN:EX  
Cc: 'Andre Powell ([apowell@deetken.com](mailto:apowell@deetken.com)<<mailto:apowell@deetken.com>>)'  
Subject: FW: Discussions with Shell - Summary

Can we discuss this one.

From: Andre Powell [<mailto:apowell@deetken.com>]  
Sent: Friday, September 5, 2014 2:54 PM  
To: Hansen, Brian MNGD:EX  
Subject: Discussions with Shell - Summary

Hi Brian,

Attached is a deck that walks through the key elements from the discussions with Shell (Arne and Keiren) we've had over the course of the week. I think that we have Arne and Keiren supporting that s13, s17, s21

s13, s17, s21

Arne also asked that we discuss s13, s17, s21 so I have included some additional analysis that we worked up with him and Keiren on this.

If you have a chance, let's discuss.

Thanks,

Andre

--

André Powell  
The Deetken Group  
Asset Management | Management Consulting  
[deetken.com](http://deetken.com)<<http://deetken.com>>  
office: +1 604 731 4424  
mobile: +1 778 999 1924  
[apowell@deetken.com](mailto:apowell@deetken.com)<<mailto:apowell@deetken.com>>

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--

André Powell  
The Deetken Group  
Asset Management | Management Consulting  
[deetken.com](http://deetken.com)  
office: +1 604 731 4424  
mobile: +1 778 999 1924  
[apowell@deetken.com](mailto:apowell@deetken.com)

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Pages 108 through 119 redacted for the following reasons:

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s13, s17

**Anderson, Marika L FIN:EX**

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**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, December 2, 2015 4:34 PM  
**To:** Beckett, Gurcharn FIN:EX  
**Subject:** FW: 20140905 - LNGIT - LNG Canada.pptx  
**Attachments:** 20140905 - LNGIT - LNG Canada.pptx

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** Flanagan, Paul FIN:EX  
**Sent:** Monday, September 8, 2014 3:51 PM  
**To:** Parkinson, Pat A FIN:EX; Dawkins, Christina FIN:EX  
**Subject:** 20140905 - LNGIT - LNG Canada.pptx

Pages 121 through 130 redacted for the following reasons:

-----

s13, s17

## Anderson, Marika L FIN:EX

---

**From:** Hansen, Brian MNGD:EX  
**Sent:** Thursday, August 21, 2014 11:54 AM  
**To:** Andre Powell; Douglas J.G. Eakins; s22 Kevin Mahoney; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; Taylor, Matthew JAG:EX  
**Subject:** Fwd: LNG - PDA Template  
**Attachments:** PDA Template Agreement Aug 20 2014.pdf; ATT00001.htm

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

FYI. This has now gone out to LNG Canada, Kitimat LNG, Woodfibre, WCC LNG, and PNWLNG.  
Brian

Sent from my iPhone

Begin forwarded message:

**From:** "Banister, Lori JAG:EX" <Lori.Banister@gov.bc.ca>  
**Date:** August 21, 2014 at 11:49:41 AM PDT  
**To:** "pwilson@fasken.com" <pwilson@fasken.com>  
**Cc:** "Taylor, Matthew JAG:EX" <Matthew.Taylor@gov.bc.ca>, "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>, "Carr, Steve MNGD:EX" <Steve.Carr@gov.bc.ca>, "Milburn, Peter R FIN:EX" <Peter.Milburn@gov.bc.ca>  
**Subject:** LNG - PDA Template

### CONFIDENTIAL

Please find enclosed a draft Project Development Agreement ("PDA") for the purposes of discussion in the next meeting scheduled with the Province. This draft is provided pursuant to the terms of the Non-Disclosure Agreement between the parties and should be treated as strictly confidential. As stated in prior meetings, none of the terms and conditions in this draft PDA shall be considered to be definitive or to constitute an offer prior to execution of a final version. This version is, and subsequent discussion drafts will be, provided on the basis that the draft remains under ongoing review by both the Province and the Proponent and revisions and additions may be proposed by either party as a result of such reviews.

Due to the fact that the Province will be discussing this draft with multiple proponents simultaneously, the Provincial preference is not to consider blacklined revisions at this time and this draft has accordingly been provided in pdf format. The Province intends to consider any modifications, questions or clarifications proposed by the proponent at the next meeting. There are also notes to draft in the PDA which are not exhaustive but are intended to assist by indicating particular topics which the Province expects will be the subject of further discussion. To the extent that further revisions to the PDA are agreed as between the parties at subsequent meetings, the Provincial legal team will make the required changes and circulate revised drafts as appropriate.

Regards,

**Matthew Taylor**

Barrister & Solicitor

Ministry of Justice

Legal Services Branch

1301 - 865 Hornby Street

Vancouver BC V6Z 2G3

604 660-8257 (o)

s17 (c)

604 660-2636 (f)

This email message, including any attachments, is confidential and may contain information that is protected by solicitor client privilege. It is intended only for the use of the person or persons to whom it is addressed unless I have expressly authorized otherwise. If you have received this communication in error, please delete the message, including any attachments, and notify me immediately by email or telephone

Pages 133 through 158 redacted for the following reasons:

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s13, s17, s21

**Anderson, Marika L FIN:EX**

---

**Subject:** FW: Meeting with LNG Canada  
**Attachments:** PDA Issues List Dec 15.docx

---

**From:** Parkinson, Pat A FIN:EX  
**Sent:** Wednesday, December 2, 2015 4:29 PM  
**To:** Beckett, Gurcham FIN:EX  
**Subject:** FW: Meeting with LNG Canada

**Pat Parkinson**  
**Executive Lead Economic Initiatives**  
**Ministry of Finance**  
**Phone #: 250 387-8990**  
**Cell #** s17

---

**From:** [Krey.Stirland@lngcanada.ca](mailto:Krey.Stirland@lngcanada.ca) [<mailto:Krey.Stirland@lngcanada.ca>]  
**Sent:** Friday, December 12, 2014 10:54 AM  
**To:** Hansen, Brian MNGD:EX; [Jared.Kuehl@shell.com](mailto:Jared.Kuehl@shell.com); [Keiren.Ferris@shell.com](mailto:Keiren.Ferris@shell.com); [david.stanford@lngcanada.ca](mailto:david.stanford@lngcanada.ca); [arne.wiechmann@lngcanada.ca](mailto:arne.wiechmann@lngcanada.ca); 'apowell@deetken.com'; 'anthony.patten@shearman.com'; Carr, Steve MNGD:EX; 's22 Flanagan, Paul FIN:EX; 's22 Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 's22 Parkinson, Pat A FIN:EX  
**Cc:** s22 [mhb@blakes.com](mailto:mhb@blakes.com)  
**Subject:** RE: Meeting with LNG Canada

All,

Further to our meeting yesterday, please find the updated issues list we committed to send.

Again, thanks for the meeting yesterday.

Krey

-----Original Appointment-----

**From:** Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]  
**Sent:** December-05-14 12:49 PM  
**To:** Hansen, Brian MNGD:EX; Stirland, Krey MS SCAN-UAJ/C/M; Kuehl, Jared SCAN-GRA; Ferris, Keiren SCAN-FX/W; Stanford, David SCAN-UAJ/C/L; Wiechmann, Arne SCAN-UAJ/C/M; 'Andre Powell'; 'Anthony Patten'; Carr, Steve MNGD:EX; 'Doug Eakins'; Flanagan, Paul FIN:EX; 'Kevin Mahoney'; Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 'Tony van Rooyen'; Parkinson, Pat A FIN:EX  
**Cc:** Kevin Mahoney  
**Subject:** Meeting with LNG Canada  
**When:** December-11-14 2:00 PM-5:30 PM (UTC-08:00) Pacific Time (US & Canada).  
**Where:** s15 / Conference call (details below)

**Please note – meeting will now start at 2pm**

Dial-in:

	s15	Toll Free - North America
1-	s15	Vancouver local

Participant ID: s15  
Moderator: Brian Hansen



**Project Development Agreement – Material Issues List**

**LNG Canada Draft: December 8, 2014**

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
I.	<u>General Issues</u>			
1.				
2.		s13, s17		
3.				
II.	<u>Tax-specific Issues</u>			
b) Provincial Tax Issues				
4.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
5.		s13, s17		
6.				
III.	<u>Issues by Section Reference</u>			
7.				
8.		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s13, s17		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
9.		s13, s17		
10.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
11.		s13, s17		
12.				
13.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
14.				
15.				
		s13, s17		
16.				
17.				
18.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
19.				
20.		s13, s17		
21.				
22.				
23.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
24.				
25.				
26.				
		s13, s17		
27.				
28.				
29.				
30.				
31.				



