

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 11:07 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: Tax features in PDA

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

From: Parkinson, Pat A FIN:EX
Sent: Thursday, August 7, 2014 11:18 AM
To: Flanagan, Paul FIN:EX
Subject: FW: Tax features in PDA

Any idea when you are going to call?

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

From: Parkinson, Pat A FIN:EX
Sent: Thursday, August 7, 2014 8:23 AM
To: Flanagan, Paul FIN:EX
Subject: RE: Tax features in PDA

Consensus by whom. ?

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

From: Flanagan, Paul FIN:EX
Sent: Thursday, August 7, 2014 8:13 AM
To: Parkinson, Pat A FIN:EX
Subject: Fwd: Tax features in PDA

The consensus was
thought. I will call you later about it.

s13, s17

You might want to give this some

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

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

From: tony van rooyen
Date: 08-06-2014 9:32 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX", Doug Eakins, apowell
Subject: Tax features in PDA

Further to Peter's request for a list of possible LNG tax features to possibly note in the PDA and to provide equilibrium around, I have come up with this laundry list for consideration:

s13, s17

Tony Van Rooyen

Sent via iPhone

Pages 3 through 34 redacted for the following reasons:

s14

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Monday, August 11, 2014 9:28 AM
To: Dawkins, Christina FIN:EX
Subject: RE: Meeting with MNGD this AM

Yes...

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

From: Dawkins, Christina FIN:EX
Sent: Monday, August 11, 2014 9:26 AM
To: Parkinson, Pat A FIN:EX
Subject: RE: Meeting with MNGD this AM

Pat:

I wasn't invited to this meeting originally. Do you think I should go?

Chris

Chris Dawkins | Executive Director| LNG Taxation Development Branch | Ministry of Finance | T 250.356.5068

From: Parkinson, Pat A FIN:EX
Sent: Monday, August 11, 2014 7:56 AM
To: Flanagan, Paul FIN:EX
Cc: Dawkins, Christina FIN:EX
Subject: Meeting with MNGD this AM

Paul.. one of the purposes of the meeting today is to discuss

s17

s17

I know Chris and I had hoped to do a bit of brainstorming on this with you last week but you were not available.

I do not know if Peter still wants us to pursue this.. In your recent meetings with him and Steve Carr on the project development agreements has there been any further thoughts on this?

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 8:16 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW:

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

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

From: Flanagan, Paul FIN:EX
Sent: Thursday, August 14, 2014 9:55 AM
To: Milburn, Peter R FIN:EX; Carr, Steve MNGD:EX; Hansen, Brian MNGD:EX
Cc: Parkinson, Pat A FIN:EX; Taylor, Matthew JAG:EX
Subject:

In discussions with the LNG tax legislative drafting team this week regarding the PDA and consultation process, a couple of issues have arisen that will affect the timing of the drafting and the process.

s17

s17

Paul

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, August 15, 2014 8:22 AM
To: Flanagan, Paul FIN:EX
Cc: Dawkins, Christina FIN:EX
Subject: Discussion with Keiren

Talked to Keiren..

s17

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

Pages 39 through 66 redacted for the following reasons:

s14

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Tuesday, August 26, 2014 6:53 PM
To: 'apowell@deetken.com'; 's22', 's22' Carr, Steve
PREM:EX; Milburn, Peter R FIN:EX; Flanagan, Paul FIN:EX; Taylor, Matthew JAG:EX;
'anthony.patten@shearman.com'; 's22' 'Bigsby, Ron';
'rodmaier@chevron.com'; 'Eastwood, Frederick'; 'Poole-Moffatt, Natalie'; 'Artuso, Elio';
'Chapman, Bob'; Nykyforuk, Tom JAG:EX; 'david.calvert@apachecorp.com'
Subject: PDA - AGENDA
Attachments: Kitimat LNG - BC - PDA - August 27 2014.docx

Attached please find an agenda for our meeting tomorrow. Courtesy reminder that this meeting is being held at Canada Place, Suite 730 999 Canada Place.

Regards,
Brian

Kitimat LNG – Province of British Columbia – PDA

1100AM to 130PM - August 27, 2014

Location - Ministry of International Trade (MIT) Office - Suite 730-999 Canada Place, Vancouver

AGENDA

1. Review of action items
2. PDA overview
3. Meeting Schedule
4. New Business

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 # 517

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> wrote:
Will do. Carl will send it shortly.

On 8 September 2014 15:59, Hansen, Brian MNGD:EX <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>>> wrote:

Can I get a copy of the other deck 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>>)'

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

s17, s21

s17, s21

If you have a chance, let's discuss.

Thanks,

Andre

--

André Powell

The Deetken Group

Asset Management | Management Consulting

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apowell@deetken.com<<mailto:apowell@deetken.com>>

The information in this email is confidential and may be legally privileged. Access to this email by anyone other than the intended addressee is unauthorized. If you are not the intended recipient of this message, any

review, disclosure, copying, distribution, retention, or any action taken or omitted to be taken in reliance on it is prohibited and may be unlawful. If you are not the intended recipient, please reply to or forward a copy of this message to the sender and delete the message, any attachments, and any copies thereof from your system.

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--

André Powell
The Deetken Group
Asset Management | Management Consulting
deetken.com
office: [+1 604 731 4424](tel:+16047314424)
mobile: [+1 778 999 1924](tel:+17789991924)
apowell@deetken.com

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Pages 72 through 83 redacted for the following reasons:

s13, s17

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:13 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: BC Government Slides
Attachments: image003.jpg; ATT00001.htm; 20140718161622.pdf; ATT00002.htm; 20140718161655.pdf; ATT00003.htm; 20140718162543.pdf; ATT00004.htm

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

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 9, 2014 11:05 AM
To: Parkinson, Pat A FIN:EX
Subject: Fwd: BC Government Slides

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

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

From: "Carr, Steve MNGD:EX"
Date: 09-09-2014 6:54 AM (GMT-08:00)
To: "Hansen, Brian MNGD:EX", "Flanagan, Paul FIN:EX"
Subject: Fwd: BC Government Slides

We need a reply to this Email

Steve Carr
Deputy Minister Natural Gas Development

Begin forwarded message:

From: Greg Kist <gkist@pnwlng.com>
Date: September 9, 2014 at 2:33:54 AM PDT
To: "Carr, Steve MNGD:EX" <Steve.Carr@gov.bc.ca>
Cc: Nailesh Rambhai <nrambhai@pnwlng.com>, Wilf Barke <wbarke@pnwlng.com>, Douglas Baine <dbaine@pnwlng.com>
Subject: BC Government Slides

Hi Steve,

s13, s17, s21

s22

Regards

Greg Kist
President
T: 778-372-4701 C: 403-860-6300

Pacific
NorthWest LNG

CANADIAN ENERGY. GLOBE

image003

Page 87 redacted for the following reason:

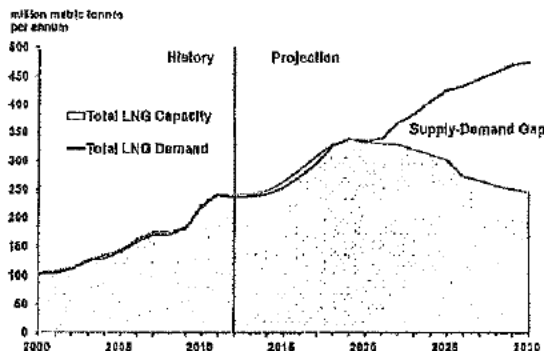
s13, s17

Long-term Opportunities for British Columbia Liquefied Natural Gas – Update

British Columbia continues to make progress in realizing its potential for liquefied natural gas (LNG) development.

Global demand for natural gas continues to grow and over the coming decades natural gas is expected to surpass oil and coal as the dominant fuel in some parts of the world. Consequently, Chart 1 shows that the gap between global LNG demand and the supply that is either available or currently being built is expected to grow. With demand in Asia being a driving force, the need for British Columbian facilities to supply LNG to these particular markets remains strong.

Chart 1 Global LNG supply-demand gap
2000 to 2030



Activity Update

Oil and gas companies from around the world continue to aggressively pursue LNG investment opportunities in British Columbia. Ten companies/partnerships have applied to the Canadian National Energy Board for export licenses (January 2014) and seven of these applications have been approved. Four projects are in the federal and provincial environmental assessment (EA) processes, while another already has a provincial EA certificate.

As well, following a Request for Expressions of Interest, two global LNG industrial proponents have now entered into agreements with the

Province in relation to lands at Grassy Point in the Prince Rupert area.

The Province is also continuing its consultations with First Nations and local governments, as well as with the federal government, as each of them have an important role in the province's LNG future.

Based on assumptions, a February 2013 study by independent consultants showed the following potential employment impacts of 5 LNG plants producing 82 metric tonnes per annum (MTPA): creation of up to 39,000 average full time jobs during construction; and up to 75,000 permanent full-time jobs when plants are fully operational (direct, indirect and induced jobs).

Over the past year, a working group was formed bringing together leaders of government, industry and labour to address labour market needs as identified in the BC Natural Gas Workforce Strategy and Action Plan. Strategies to be brought forward by this group will help ensure that BC has a labour force that allows LNG industries to develop and prosper.

LNG Income Tax

The Province continues to develop and implement all the elements of a competitive tax and policy environment to assist with LNG development in the province. To this end, the Province intends to introduce legislation later this year to introduce an income tax applicable to the LNG industry.

The LNG Income Tax will be a two-tier income tax with a Tier 1 tax rate of 1.5 per cent and a Tier 2 tax rate of up to 7 per cent (final rate to be determined and confirmed in legislation). The LNG Income Tax will apply to income from liquefaction of natural gas at LNG facilities in British Columbia.

A description of how the two tiers will operate is as follows:

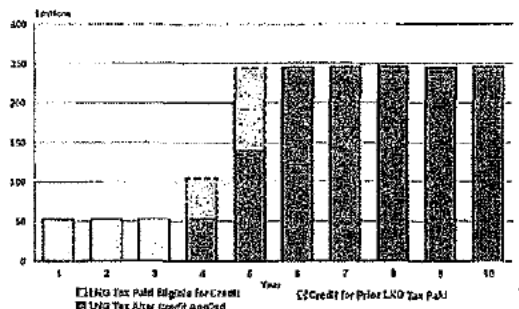
- The Tier 1 tax rate of 1.5 per cent applies to an operator's net proceeds (revenue less expenses) after commercial production begins. The amount of the Tier 1 tax rate that has been paid can be deducted from the Tier 2 tax.
- Net income for purposes of the Tier 2 tax will be net proceeds less up to 100 per cent of the capital investment account (as described below). As such, the Tier 2 tax rate is not effective until the capital investment account is depleted.

The costs associated with constructing an LNG facility will form the basis of the capital investment account. An LNG facility is a plant that is built to liquefy natural gas. It typically includes gas purification and liquefaction systems, together with storage tanks and marine loading systems. An LNG facility may also include support functions for the liquefaction process such as control rooms, material and equipment warehousing, maintenance shops and infrastructure facilities.

A review of the Tier 2 tax rate and specific tax features will continue until the legislation is introduced in the fall of 2014. Global and local economic conditions will be considered as the Province finalizes the key components of the LNG Income Tax to ensure BC remains competitive.

To illustrate how the proposed LNG Income Tax works, assume a new LNG plant in BC produces 12 million tonnes per year (MTPA) of LNG and earns constant profits over 10 years. Assuming that commercial production of LNG starts in year 1, for the first three years only the Tier 1 tax rate applies. Starting in year 4, once the proponent has deducted its capital account, the Tier 2 tax rate applies.

Chart 2 BC LNG income tax on LNG plant producing 12 million tons per annum¹



¹ Reviewed with the Province's independent consultants.

However, the chart shows that during the first three years, the amount of the Tier 1 tax paid is eligible to be used as a credit against the Tier 2 tax in years 4 and 5. In year 6 and thereafter, the tax credits for taxes paid in earlier years will have been used and the full Tier 2 tax will be in effect.

The chart is not intended to reflect actual revenues to the Province but is simply an illustration of how the LNG Income Tax will work under some specific assumptions.

The following types of income generated from the liquefaction of natural gas will be subject to the LNG Income Tax:

- sale of liquefied natural gas;
- rents and fees payable for the use of a LNG facility; and
- fees for processing natural gas at a LNG facility.

The LNG Income Tax will apply to all LNG facilities in the province regardless of whether the LNG is exported or for domestic use.

It is anticipated the key components of the legislation will be ready for introduction in the fall of 2014 (e.g. tax rates and specific features). Remaining legislative components, such as administration and enforcement, are planned to be ready for introduction in 2015.

The Province has consulted with industry in the development of the LNG Income Tax and believes that this will now help to provide added certainty for proponents as they work towards making final investment decisions.

Competitiveness

The BC government has reviewed the tax and royalty regimes of key competitor jurisdictions, namely Australia and the US. It has also consulted with proponents and received their perspectives. In this process, the government retained independent consultants to examine and assess the competitiveness of the BC framework, which includes the proposed BC LNG Income Tax, with comparable frameworks in those other jurisdictions.

The consultants concluded that the proposed framework, which includes the proposed BC LNG Income Tax, appears competitive relative to the existing frameworks in Australia and the five US states examined – Alaska; Georgia; Louisiana; Oregon and Texas.

BC's LNG Income Tax regime is just one element that makes the province internationally competitive for new LNG investment. In addition to a low overall tax burden and a competitive royalty regime, BC has large reserves of natural gas located fairly close to proposed facilities; a skilled workforce; robust infrastructure; relatively short transport times to key Asia markets; and a cooler coastal temperature that saves energy and costs during the liquefaction process.

Prosperity Fund

The government remains committed to establishing a Prosperity Fund, into which a portion of new revenues from LNG development will flow. Aside from the significant prospects for job creation, new revenues from LNG development could provide for reductions in provincial debt and a package of programs and strategic investments that would benefit British Columbians for many generations to come. The government plans to introduce legislation to establish the Prosperity Fund once all the elements of the LNG Income Tax system are put into place.

Page 91 redacted for the following reason:

s13, s17

Oceanic Plaza, Suite 1900

1066 West Hastings Street

Vancouver, BC V6E 3X1

www.PacificNorthWestLNG.com

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Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Thursday, September 11, 2014 5:24 PM
To: 'Nailesh Rambhai'
Cc: Roe, Sue MNGD:EX; Hold - 151006 - Todd, Melissa L MNGD:EX; Freeman, Lisa FIN:EX
Subject: RE: PDA Meeting

Done, thx Nailesh

From: Nailesh Rambhai [<mailto:nrambhai@pnwlng.com>]
Sent: Thursday, September 11, 2014 5:13 PM
To: Hansen, Brian MNGD:EX
Subject: RE: PDA Meeting

Brian

Can you pls hold Wed 24th (am) for our PDA meeting?

I'm just waiting on Art to confirm

Thanks

N

Nailesh Rambhai
Head, Legal

Tel: +1 778 372 4735
Cell: +1 604 314 2855
Email: nrambhai@pnwlng.com



CANADIAN ENERGY. GLOBAL REACH.

Oceanic Plaza, Suite 1900
1066 West Hastings Street
Vancouver, BC V6E 3X1
www.PacificNorthWestLNG.com

From: Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]
Sent: Tuesday, September 09, 2014 6:46 PM
To: Nailesh Rambhai
Subject: RE: PDA Meeting

Hi Nailesh, We are now able to schedule for the weeks of September 22nd and 29th. Propose we meet for a full morning and afternoon in each of these weeks. Please let me know your preferences, excepting 1230P to 230P on the 30th.

Regards,
Brian

From: Nailesh Rambhai [<mailto:nrambhai@pnwlng.com>]
Sent: Friday, September 5, 2014 6:09 PM
To: Hansen, Brian MNGD:EX
Subject: RE: PDA Meeting

OK, thanks Brian

I have guys flying all over the world to try and make this project happen- so would appreciate some flexibility on dates so I can ensure that the right people are present.

Many thanks, and have a good weekend,

N

Nailesh Rambhai
Head, Legal

Tel: +1 778 372 4735
Cell: +1 604 314 2855
Email: nrambhai@pnwlng.com



CANADIAN ENERGY. GLOBAL REACH.

Oceanic Plaza, Suite 1900
1066 West Hastings Street
Vancouver, BC V6E 3X1
www.PacificNorthWestLNG.com

From: Hansen, Brian MNGD:EX [<mailto:Brian.Hansen@gov.bc.ca>]
Sent: Friday, September 05, 2014 4:22 PM
To: Nailesh Rambhai
Subject: RE: PDA Meeting

Hi Nailesh,
The 12th is a challenge for us, and so I am meeting with Steve and Peter on Monday for the purpose of confirming dates for meetings with you and others and will revert following that meeting.
Brian

From: Nailesh Rambhai [<mailto:nrambhai@pnwlng.com>]
Sent: Friday, September 5, 2014 9:18 AM
To: Hansen, Brian MNGD:EX
Subject: PDA Meeting

Hi Brian

I hope you are well.

We're still in a bit of a phase over here when a lot of people are on the road, but could we slot in a PDA meeting sometime next Friday (12th)?

Thanks

N

Nailesh Rambhai
Head, Legal

Tel: +1 778 372 4735
Cell: +1 604 314 2855
Email: nrambhai@pnwlng.com



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Vancouver, BC V6E 3X1
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Pages 96 through 98 redacted for the following reasons:

s14

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, January 27, 2016 10:04 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Dear Greg (2) JGP comments Sept 17
Attachments: Dear Greg (2) JGP comments Sept 17.docx

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 517

From: Parkinson, Pat A FIN:EX
Sent: Thursday, September 18, 2014 7:00 AM
To: Flanagan, Paul FIN:EX
Cc: Pottinger, Jeff G JAG:EX
Subject: Dear Greg (2) JGP comments Sept 17

My comments.

Page 100 redacted for the following reason:

s13

Steve Carr

Hi Steve,

s13, s17, s21

s22

Regards

Greg Kist
President

T: 778-372-4701 C: 403-860-6300

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Tuesday, September 23, 2014 3:17 PM
Cc: Flanagan, Paul FIN:EX; Carr, Steve PREM:EX; Milburn, Peter R FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'; 'tony van rooyen'; 'Doug Eakins'; 'Anthony Patten'; Taylor, Matthew JAG:EX; Nykyforuk, Tom JAG:EX; 'Kevin Mahoney';
Subject: BC LNG Income Tax
Attachments: British Columbia's LNG Income Tax - Sept 23 no pw.pdf

Attached please find the consultation document for BC's LNG income Tax.

Regards,
Brian

Pages 103 through 110 redacted for the following reasons:

s13, s14, s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 6:22 AM
To: Dawkins, Christina FIN:EX; Flanagan, Paul FIN:EX
Subject: Re: BC LNG Income Tax -some issues

Yes we have to fix

From: Dawkins, Christina FIN:EX
Sent: Tuesday, September 23, 2014 04:58 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: RE: BC LNG Income Tax -some issues

Pat:

This is my stupid error. Should we update and send out a revised copy?
I am very embarrassed.

Chris

Chris Dawkins | Executive Director| LNG Taxation Development Branch | Ministry of Finance | T 250.356.5068

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 23, 2014 4:47 PM
To: Dawkins, Christina FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: BC LNG Income Tax -some issues

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

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

From: tony van rooyen
Date:09-23-2014 4:45 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX"
Cc: Doug Eakins
Subject: Fw: BC LNG Income Tax -some issues

Paul, I read the document that was sent out.

s13

s13

I would anticipate that the proponents would ask these type of follow up questions:

s13, s17
1

s13, s17

Tony Van Rooyen

From: Hansen, Brian MNGD:EX

Sent: Tuesday, September 23, 2014 3:17 PM

Cc: Flanagan, Paul FIN:EX, Carr, Steve MNGD:EX, Milburn, Peter R FIN:EX, Parkinson, Pat A FIN:EX, 'Andre Powell (apowell@deetken.com)', tony van rooyen, Doug Eakins, Taylor, Matthew JAG:EX, Nykyforuk, Tom JAG:EX, Kevin Mahoney, Anthony Patten

Attached please find the consultation document for BC's LNG Income Tax.

Regards,

Brian

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 6:34 AM
To: Dawkins, Christina FIN:EX
Cc: Flanagan, Paul FIN:EX
Subject: Re: BC LNG Income Tax -some issues

Yes.

From: Dawkins, Christina FIN:EX
Sent: Tuesday, September 23, 2014 04:58 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: RE: BC LNG Income Tax -some issues

Pat:

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Chris

Chris Dawkins | Executive Director| LNG Taxation Development Branch | Ministry of Finance | T 250.356.5068

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 23, 2014 4:47 PM
To: Dawkins, Christina FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: BC LNG Income Tax -some issues

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

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

From: tony van rooyen
Date: 09-23-2014 4:45 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX"
Cc: Doug Eakins
Subject: Fw: BC LNG Income Tax -some issues

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I would anticipate that the proponents would ask these type of follow up questions:

Tony Van Rooyen

From: Hansen, Brian MNGD:EX

Sent: Tuesday, September 23, 2014 3:17 PM

Cc: Flanagan, Paul FIN:EX, Carr, Steve MNGD:EX, Milburn, Peter R FIN:EX, Parkinson, Pat A FIN:EX, 'Andre Powell (apowell@deetken.com)', tony van rooyen, Doug Eakins, Taylor, Matthew JAG:EX, Nykyforuk, Tom JAG:EX, Kevin Mahoney, Anthony Patten

Attached please find the consultation document for BC's LNG Income Tax.

Regards,

Brian

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 7:39 AM
To: 'tony van rooyen'; Flanagan, Paul FIN:EX
Cc: Dawkins, Christina FIN:EX
Subject: RE: BC LNG Income Tax -some issues

Hi Tony.

Good catch.. We will make sure we fix the error. A revised document will be available later today.

I agree those will be some of the questions that will be raised by the proponents.

13

Thanks so much for your assistance in this.

Pat Parkinson
Executive Lead LNG Tax Development
Ministry of Finance
Phone #: 250 387-8990
Cell # 17

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 23, 2014 4:47 PM
To: Dawkins, Christina FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: BC LNG Income Tax -some issues

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

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

From: tony van rooyen
Date: 09-23-2014 4:45 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX"
Cc: Doug Eakins

Subject: Fw: BC LNG Income Tax -some issues

Paul, I read the document that was sent out.

s13

s13

I would anticipate that the proponents would ask these type of follow up questions:

s13, s17

Tony Van Rooyen

From: Hansen, Brian MNGD:EX

Sent: Tuesday, September 23, 2014 3:17 PM

Cc: Flanagan, Paul FIN:EX, Carr, Steve MNGD:EX, Milburn, Peter R FIN:EX, Parkinson, Pat A FIN:EX, 'Andre Powell (apowell@deetken.com)', tony van rooyen, Doug Eakins, Taylor, Matthew JAG:EX, Nykyforuk, Tom JAG:EX, Kevin Mahoney, Anthony Patten

Attached please find the consultation document for BC's LNG Income Tax.

Regards,

Brian

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 7:41 AM
To: Dawkins, Christina FIN:EX; Flanagan, Paul FIN:EX
Subject: RE: BC LNG Income Tax -some issues

Chris.. don't worry about.. We all signed off on it.

Good lesson for all of us that we need to get new eyes on a document... Lesson learned for document for release.

Pat Parkinson
Executive Lead LNG Tax Development
Ministry of Finance
Phone #: 250 387-8990
Cell # 817

From: Dawkins, Christina FIN:EX
Sent: Tuesday, September 23, 2014 4:58 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: RE: BC LNG Income Tax -some issues

Pat:

This is my stupid error. Should we update and send out a revised copy?
I am very embarrassed.

Chris

Chris Dawkins | Executive Director| LNG Taxation Development Branch | Ministry of Finance | T 250.356.5068

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 23, 2014 4:47 PM
To: Dawkins, Christina FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: BC LNG Income Tax -some issues

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

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

From: tony van rooyen
Date: 09-23-2014 4:45 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX"
Cc: Doug Eakins

Subject: Fw: BC LNG Income Tax -some issues

Paul, I read the document that was sent out.

s13

s13

I would anticipate that the proponents would ask these type of follow up questions:

s13, s17

Tony Van Rooyen

From: Hansen, Brian MNGD:EX

Sent: Tuesday, September 23, 2014 3:17 PM

Cc: Flanagan, Paul FIN:EX, Carr, Steve MNGD:EX, Milburn, Peter R FIN:EX, Parkinson, Pat A FIN:EX, 'Andre Powell (apowell@deetken.com)', tony van rooyen, Doug Eakins, Taylor, Matthew JAG:EX, Nykyforuk, Tom JAG:EX, Kevin Mahoney, Anthony Patten

Attached please find the consultation document for BC's LNG Income Tax.

Regards,

Brian

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 1:01 PM
To: Nelson, Aaron FIN:EX
Cc: Dawkins, Christina FIN:EX
Subject: FW: BC LNG Income Tax -some issues

Joanne will look at

s13, s14

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

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 12:45 PM
To: Glover, Joanne JAG:EX
Subject: FW: BC LNG Income Tax -some issues

FYI

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

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 23, 2014 4:47 PM
To: Dawkins, Christina FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: BC LNG Income Tax -some issues

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

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

From: tony van rooyen
Date: 09-23-2014 4:45 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX"
Cc: Doug Eakins
Subject: Fw: BC LNG Income Tax -some issues

Paul, I read the document that was sent out.

s13

s13

I would anticipate that the proponents would ask these type of follow up questions:

s13, s17

Tony Van Rooyen

From: Hansen, Brian MNGD:EX

Sent: Tuesday, September 23, 2014 3:17 PM

Cc: Flanagan, Paul FIN:EX, Carr, Steve MNGD:EX, Milburn, Peter R FIN:EX, Parkinson, Pat A FIN:EX, 'Andre Powell (apowell@deetken.com)', tony van rooyen, Doug Eakins, Taylor, Matthew JAG:EX, Nykyforuk, Tom JAG:EX, Kevin Mahoney, Anthony Patten

Attached please find the consultation document for BC's LNG Income Tax.

Regards,

Brian

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Thursday, September 25, 2014 6:09 AM
To: Dawkins, Christina FIN:EX; Nelson, Aaron FIN:EX
Subject: Fw:

Fyi for our Q and A's and overview document

From: Flanagan, Paul FIN:EX
Sent: Wednesday, September 24, 2014 05:36 PM
To: Parkinson, Pat A FIN:EX
Subject:

Questions that came up.

s13, s17

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

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Thursday, September 25, 2014 6:11 AM
To: Flanagan, Paul FIN:EX; Dawkins, Christina FIN:EX
Subject: Re: BC LNG Income Tax -some issues

Great

From: Flanagan, Paul FIN:EX
Sent: Wednesday, September 24, 2014 08:41 PM
To: Parkinson, Pat A FIN:EX; Dawkins, Christina FIN:EX
Subject: Re: BC LNG Income Tax -some issues

The team does not answer any questions. We are at the point that all questions are taken away for you to review. For the most part no answers are needed before Oct 20th.

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

----- Original message -----
From: "Parkinson, Pat A FIN:EX"
Date: 09-24-2014 6:48 AM (GMT-08:00)
To: "Dawkins, Christina FIN:EX", "Flanagan, Paul FIN:EX"
Subject: Re: Fwd: BC LNG Income Tax -some issues

We should be addressing most of these in the overview document.

Paul we need to talk before you go into any proponent meetings this AM.

From: Dawkins, Christina FIN:EX
Sent: Wednesday, September 24, 2014 06:38 AM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: Re: Fwd: BC LNG Income Tax -some issues

I will pass these questions on to Aaron - might be useful indication of what might arise for Qs and As. We should have As ready for these

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 06:34 AM
To: Flanagan, Paul FIN:EX; Dawkins, Christina FIN:EX
Subject: Re: Fwd: BC LNG Income Tax -some issues

Paul,

s13

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, September 24, 2014 06:23 AM
To: Flanagan, Paul FIN:EX; Dawkins, Christina FIN:EX
Subject: Re: Fwd: BC LNG Income Tax -some issues

Paul, we will fix . We need to chat on the rest

s13

From: Flanagan, Paul FIN:EX
Sent: Tuesday, September 23, 2014 04:46 PM
To: Dawkins, Christina FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: BC LNG Income Tax -some issues

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

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

From: tony van rooyen
Date:09-23-2014 4:45 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX"
Cc: Doug Eakins
Subject: Fw: BC LNG Income Tax -some issues

Paul, I read the docum ent that was sent out.

s13

s13

I would anticipate that the proponents would ask these type of follow up questions:

s13, s17

Tony Van Rooyen

From: Hansen, Brian MNGD:EX

Sent: Tuesday, September 23, 2014 3:17 PM

Cc: Flanagan, Paul FIN:EX, Carr, Steve MNGD:EX, Milburn, Peter R FIN:EX, Parkinson, Pat A FIN:EX, 'Andre Powell (apowell@deetken.com)', tony van rooyen, Doug Eakins, Taylor, Matthew JAG:EX, Nykyforuk, Tom JAG:EX, Kevin Mahoney, Anthony Patten

Attached please find the consultation document for BC's LNG Income Tax.

Regards,

Brian

Anderson, Marika L FIN:EX

From: tony van rooyen <^{s22}
Sent: Wednesday, October 1, 2014 1:37 PM
To: Dawkins, Christina FIN:EX
Subject: Fwd: More proponent questions

Hi, forgot to copy you.

Tony Van Rooyen

Sent via iPhone

Begin forwarded message:

From: tony van rooyen <^{s22}
Date: October 1, 2014 at 1:35:48 PM PDT
To: "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca>
Cc: "Flanagan, Paul FIN:EX" <Paul.Flanagan@gov.bc.ca>, Doug Eakins <^{s22}
Subject: More proponent questions

Pat, after last PNW meeting, the following issues were brought up.

s13, s17

Tony Van Rooyen

Sent via iPhone

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 11:01 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Fwd: Woodfibre E&Y

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 17

From: Parkinson, Pat A FIN:EX
Sent: Monday, October 6, 2014 6:18 PM
To: Flanagan, Paul FIN:EX
Subject: Re: Fwd: Woodfibre E&Y

Not on our project.

From: Parkinson, Pat A FIN:EX
Sent: Monday, October 06, 2014 06:17 PM
To: Flanagan, Paul FIN:EX
Subject: Re: Fwd: Woodfibre E&Y

Yes. We talked to him at Budget time. He also represents Fortis

From: Flanagan, Paul FIN:EX
Sent: Monday, October 06, 2014 05:38 PM
To: Parkinson, Pat A FIN:EX
Subject: Fwd: Woodfibre E&Y

Name ring a bell?

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

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

From: "Hansen, Brian MNGD:EX"
Date: 10-06-2014 5:25 PM (GMT-08:00)
To: "Flanagan, Paul FIN:EX", "Parkinson, Pat A FIN:EX"
Subject: Woodfibre E&Y

FYI. For today's meeting they brought their Calgary E&Y tax advisor, Byron Beswick who is their senior manager transaction tax
Brian

Sent from my iPhone

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: LNG Opportunity v 3.ppt
Attachments: LNG Opportunity v 3.ppt

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

From: Parkinson, Pat A FIN:EX
Sent: Monday, October 13, 2014 8:43 AM
To: 'Andre Powell'; Taylor, Matthew JAG:EX
Cc: Flanagan, Paul FIN:EX
Subject: LNG Opportunity v 3.ppt

s13, s17

Pages 128 through 138 redacted for the following reasons:

s13, s17

Anderson, Marika L FIN:EX

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

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 17

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 # 11

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
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" , "Flanagan, Paul FIN:EX"
"Milburn, Peter R FIN:EX" , "Nykyforuk, Tom JAG:EX" , "Taylor, Matthew
JAG:EX" .
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

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 11:00 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Pacific NorthWest LNG - Tax Review

Follow Up Flag: Follow up
Flag Status: Flagged

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

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, October 15, 2014 7:27 AM
To: Hansen, Brian MNGD:EX; Flanagan, Paul FIN:EX
Cc: Doug Eakins; Andre Powell
Subject: RE: Pacific NorthWest LNG - Tax Review

Works for me

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

From: Hansen, Brian MNGD:EX
Sent: Tuesday, October 14, 2014 9:27 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Cc: Doug Eakins; Andre Powell
Subject: Re: Pacific NorthWest LNG - Tax Review

Paul and Pat,
Would 130 to 3pm on Thursday work for you?
Brian

Sent from my iPhone

On Oct 14, 2014, at 3:50 PM, "Andre Powell" <apowell@deetken.com> wrote:

Sure. I have a meeting with Ed Callow (Chevron) at that time, but I'll change it.

On 14 October 2014 15:45, Hansen, Brian MNGD:EX <Brian.Hansen@gov.bc.ca> wrote:
Looks like they want to get together. How is Thursday afternoon in Vancouver and before our Woodside conference call?

Brian
Sent from my iPhone

Begin forwarded message:

From: Michael Coburn <mcoburn@fasken.com<<mailto:mcoburn@fasken.com>>>
Date: October 14, 2014 at 3:01:49 PM PDT
To: "Hansen, Brian MNGD:EX"
<Brian.Hansen@gov.bc.ca<<mailto:Brian.Hansen@gov.bc.ca>>>
Subject: Pacific NorthWest LNG - Tax Review

Brian,

I wanted to follow up to see if your tax team has availability this week to meet with PNW's tax team to go over the details of the analysis that Andre Powell drew up in our meeting last Tuesday.

If so, perhaps your assistant can send us some times that work and we can get back to you with a mutually workable time.

Thank you

--

Mike Coburn | Partner
T. [+1 604 631 4832](tel:+16046314832) | M. [+1 604 839 4568](tel:+16048394568) | F. [+1 604 631 3232](tel:+16046313232)

mcoburn@fasken.com<<mailto:mcoburn@fasken.com>> | <http://www.fasken.com/en/michael-coburn>

Fasken Martineau DuMoulin LLP
2900 - 550 Burrard Street, Vancouver, British Columbia V6C 0A3

[<cid:image001.gif@01CFE7BF.C5926830>] <<http://www.fasken.com/>>

[<cid:image002.gif@01CFE7BF.C5926830>]

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André Powell
The Deetken Group
Asset Management | Management Consulting
deetken.com
office: +1 604 731 4424
mobile: +1 778 999 1924
apowell@deetken.com

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Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 10:59 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: tax meeting re CIT with Petronas

Follow Up Flag: Follow up
Flag Status: Flagged

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

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

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, October 15, 2014 1:25 PM
To: Flanagan, Paul FIN:EX
Subject: FW: tax meeting re CIT with Petronas

Did you respond to Brian..?

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

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

From: Hansen, Brian MNGD:EX
Sent: Wednesday, October 15, 2014 11:25 AM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: tax meeting re CIT with Petronas

Hi Pat and Paul,
I think you both have confirmed for 130P start tomorrow.....will you be able to attend, apparently Fasken has white board work they want to do so would be helpful if you were in Vancouver tomorrow.
Brian

Sent from my iPad

Pages 146 through 164 redacted for the following reasons:

s13, s14

s13, s14, s17

s13, s14, s17, s22

s14

s14, s17, s21

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Wednesday, October 29, 2014 6:33 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: LNG Tax- clarification questions
Attachments: image003.jpg; ATT00001.htm; 20141029 Scenario for LNG sales EY PPT.pptx; ATT00002.htm; 20141029 PNW clarification questions submission to BC government CLEAN.docx; ATT00003.htm

Hi Paul and Pat,
Steve asked me to ask you how quickly can responses be provided
Brian

Sent from my iPhone

Begin forwarded message:

From: Nailesh Rambhai <nrambhai@pnwlng.com>
Date: October 29, 2014 at 3:05:23 PM PDT
To: "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>, "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca>, "Flanagan, Paul FIN:EX" <Paul.Flanagan@gov.bc.ca>, "Carr, Steve MNGD:EX" <Steve.Carr@gov.bc.ca>
Cc: Chris Mullin <cmullin@pnwlng.com>, Michael Culbert <mculbert@progressenergy.com>, Art MacNichol <amacnichol@progressenergy.com>, Jun Ayub <jayub@pnwlng.com>, Wilf Barke <wbarke@pnwlng.com>, "Michael Coburn (mcoburn@fasken.com)" <mcoburn@fasken.com>, "Paul C. Wilson (pwilson@fasken.com)" <pwilson@fasken.com>, Lawrence Greer <lawrence.a.greer@ca.ey.com>, Warren Pashkowich <warren.w.pashkowich@ca.ey.com>, Byron Beswick <byron.beswick@ca.ey.com>
Subject: LNG Tax- clarification questions

Dear Brian
Further to our workshop this morning, I attach as requested a short note of our requests for clarification in relation to (A) the CIT credits and (B) Transfer Pricing re. deemed/actual sales of LNG.
Your urgent response would be appreciated so that we can communicate our interpretation to our shareholders as part of our FID documentation.
Thank you and best wishes- see you tomorrow,
N

Nailesh Rambhai
Head, Legal
Tel: +1 778 372 4735
Cell: +1 604 314 2855
Email: nrambhai@pnwlng.com

**Pacific
NorthWest LNG**

CANADIAN ENERGY, GLOBAL

image003

Oceanic Plaza, Suite 1900

1066 West Hastings Street

Vancouver, BC V6E 3X1

www.PacificNorthWestLNG.com

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Pages 168 through 173 redacted for the following reasons:

s13, s17, s21

s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 10:58 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: LNG Tax- clarification questions

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

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, October 29, 2014 7:12 PM
To: Hansen, Brian MNGD:EX
Subject: Re: LNG Tax- clarification questions

Exactly. I sent to Justice as soon as I got them so they will be ready to discuss.

From: Hansen, Brian MNGD:EX
Sent: Wednesday, October 29, 2014 07:10 PM
To: Parkinson, Pat A FIN:EX
Cc: Flanagan, Paul FIN:EX
Subject: Re: LNG Tax- clarification questions
Kind thx Pat. Some we might not be able to address.
Brian

Sent from my iPhone

On Oct 29, 2014, at 7:08 PM, "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca> wrote:

We are meeting with Justice in the AM. Will need to get their take on this before we respond. Will give you an update after that meeting. 9:30 to 11:00 am

From: Hansen, Brian MNGD:EX
Sent: Wednesday, October 29, 2014 06:32 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: Fwd: LNG Tax- clarification questions
Hi Paul and Pat,
Steve asked me to ask you how quickly can responses be provided
Brian

Sent from my iPhone

Begin forwarded message:

From: Nailesh Rambhai <nrambhai@pnwlng.com>
Date: October 29, 2014 at 3:05:23 PM PDT
To: "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>, "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca>, "Flanagan, Paul FIN:EX" <Paul.Flanagan@gov.bc.ca>, "Carr,

Steve MNGD:EX" <Steve.Carr@gov.bc.ca>

Cc: Chris Mullin <cmullin@pnwlng.com>, Michael Culbert
<mculbert@progressenergy.com>, Art MacNichol <amacnichol@progressenergy.com>,
Jun Ayub <jayub@pnwlng.com>, Wilf Barke <wbarke@pnwlng.com>, "Michael Coburn
(mcoburn@fasken.com)" <mcoburn@fasken.com>, "Paul C. Wilson
(pwilson@fasken.com)" <pwilson@fasken.com>, Lawrence Greer
<lawrence.a.greer@ca.ey.com>, Warren Pashkowich
<warren.w.pashkowich@ca.ey.com>, Byron Beswick <byron.beswick@ca.ey.com>

Subject: LNG Tax- clarification questions

Dear Brian

Further to our workshop this morning, I attach as requested a short note of our requests for clarification in relation to (A) the CIT credits and (B) Transfer Pricing re. deemed/actual sales of LNG.

Your urgent response would be appreciated so that we can communicate our interpretation to our shareholders as part of our FID documentation.

Thank you and best wishes- see you tomorrow,

N

Nailesh Rambhai

Head, Legal

Tel: +1 778 372 4735

Cell: +1 604 314 2855

Email: nrambhai@pnwlng.com

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 6:41 AM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: PNWLNG Letter - October 31 2014 V5.docx
Attachments: PNWLNG Letter - October 31 2014 V5.docx; ATT00001.txt

For comment, being reviewed by lawyers and then to PNWLNG as draft later this morning and for PCC and ministers sign off.

Pages 177 through 180 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 8:39 AM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: PNWLNG - Letter - Urgent

We are hoping to get comments no later than 10AM today.....will you both have time to review this morning?
Brian

Pages 182 through 189 redacted for the following reasons:

s13, s14, s17, s21

s14

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 10:09 AM
To: Milburn, Peter R FIN:EX; Carr, Steve PREM:EX; Taylor, Matthew JAG:EX; Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: Pottinger, Jeff G JAG:EX; Taylor, Matthew JAG:EX; 'Anthony Patten'; Jones, Christopher H JAG:EX; Hold - 150702 - Tripp, Allison FLNR:EX
Subject: RE: PNWLNG

FYI all, additional changes expected shortly and so will send out another track change and final shortly.
Brian

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 10:00 AM
To: Milburn, Peter R FIN:EX; Carr, Steve MNGD:EX; Taylor, Matthew JAG:EX; Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: Pottinger, Jeff G JAG:EX; Taylor, Matthew JAG:EX; Anthony Patten; Jones, Christopher H JAG:EX; Tripp, Allison MNGD:EX
Subject: PNWLNG

Attached, and for the 11AM call, please find the following:

1. Track changed version of the PNWLNG letter reflecting comments received as at 10AM this morning.
2. Clean draft accepting all of the proposed changes

Regards,
Brian

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 10:27 AM
To: Milburn, Peter R FIN:EX; Carr, Steve PREM:EX; Taylor, Matthew JAG:EX; Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: Pottinger, Jeff G JAG:EX; Taylor, Matthew JAG:EX; 'Anthony Patten'; Jones, Christopher H JAG:EX; Hold - 150702 - Tripp, Allison FLNR:EX
Subject: RE: PNWLNG
Attachments: PNWLNG Letter - October 31 2014 V5 (2) JGP comments CHJ Comment (2) (2).....docx; PNWLNG Letter - October 31 2014 V8.docx

FYI, attached are new track change version, and final draft clean version.

Brian

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 10:09 AM
To: Milburn, Peter R FIN:EX; Carr, Steve MNGD:EX; Taylor, Matthew JAG:EX; Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: Pottinger, Jeff G JAG:EX; Taylor, Matthew JAG:EX; 'Anthony Patten'; Jones, Christopher H JAG:EX; Tripp, Allison MNGD:EX
Subject: RE: PNWLNG

FYI all, additional changes expected shortly and so will send out another track change and final shortly.
Brian

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 10:00 AM
To: Milburn, Peter R FIN:EX; Carr, Steve MNGD:EX; Taylor, Matthew JAG:EX; Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: Pottinger, Jeff G JAG:EX; Taylor, Matthew JAG:EX; Anthony Patten; Jones, Christopher H JAG:EX; Tripp, Allison MNGD:EX
Subject: PNWLNG

Attached, and for the 11AM call, please find the following:

1. Track changed version of the PNWLNG letter reflecting comments received as at 10AM this morning.
2. Clean draft accepting all of the proposed changes

Regards,
Brian

Pages 192 through 198 redacted for the following reasons:

s13, s14, s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:07 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: PNWLNG Letter - October 31 2014 Final DRAFT
Attachments: PNWLNG Letter - October 31 2014 Final DRAFT.docx

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

From: Flanagan, Paul FIN:EX
Sent: Friday, October 31, 2014 11:37 AM
To: Parkinson, Pat A FIN:EX
Subject: Fwd: PNWLNG Letter - October 31 2014 Final DRAFT

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

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

From: "Hansen, Brian MNGD:EX"
Date: 10-31-2014 10:41 AM (GMT-08:00)
To: "mculbert@progressenergy.com"; "Nailesh Rambhai (nrambhai@pnwlng.com)"
Cc: "Carr, Steve MNGD:EX"; "Milburn, Peter R FIN:EX"
Subject: PNWLNG Letter - October 31 2014 Final DRAFT

Gentlemen;
Attached please find the DRAFT letter for discussion this morning.
Regards,
Brian

Pages 200 through 202 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

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 # 517

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
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", "Flanagan, Paul FIN:EX"
, "Milburn, Peter R FIN:EX", "Nykyforuk, Tom JAG:EX", "Taylor, Matthew
JAG:EX"
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 205 through 206 redacted for the following reasons:

s13, s17

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 12:43 PM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: PNWLNG Letter - October 31 2014 Final DRAFT (3)
Attachments: PNWLNG Letter - October 31 2014 Final DRAFT (3).docx

Final being prepared for the Minister's signature.
Brian

Pages 208 through 210 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, October 31, 2014 2:55 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'
Subject: FW: Petronas Letter for Minister Coleman's signature
Attachments: PNWLNG Letter - October 31 2014 Final DRAFT (3).docx

FYI

From: Tripp, Allison MNGD:EX
Sent: Friday, October 31, 2014 1:43 PM
To: Barnettson, Luella MNGD:EX
Cc: Hansen, Brian MNGD:EX; Carr, Steve MNGD:EX; Menzies, Brian FIN:EX; Warren, Keira PREM:EX; Symes, Leslie MEM:EX
Subject: Petronas Letter for Minister Coleman's signature

Good afternoon

Please find attached a letter that has been prepared for Minister Coleman's signature.

Allison Tripp

Senior Executive Assistant to
Deputy Minister Steve Carr
Ministry of Natural Gas Development
8th Floor, 1810 Blanshard Street, Victoria BC
Ph: (250) 952-0504

Pages 212 through 213 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Monday, November 3, 2014 6:07 PM
To: Parkinson, Pat A FIN:EX
Subject: conference call

Follow Up Flag: Follow up
Flag Status: Flagged

Waiting for someone to put in their password.....bad music.....

Pages 215 through 224 redacted for the following reasons:

s13, s14, s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 10:56 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Response to PETRONAS

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 5:00 PM
To: Milburn, Peter R FIN:EX
Subject: RE: Response to PETRONAS

On my way

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

From: Milburn, Peter R FIN:EX
Sent: Wednesday, November 5, 2014 4:52 PM
To: Parkinson, Pat A FIN:EX
Cc: Carr, Steve MNGD:EX; Flanagan, Paul FIN:EX; Hansen, Brian MNGD:EX
Subject: RE: Response to PETRONAS

pat

this is a significant issue .
lets discuss with the minister at 5 today
please travel there now

From: Parkinson, Pat A FIN:EX
Sent: November 5, 2014 4:43 PM
To: Milburn, Peter R FIN:EX
Cc: Carr, Steve MNGD:EX; Flanagan, Paul FIN:EX; Hansen, Brian MNGD:EX
Subject: FW: Response to PETRONAS

Hi Peter

s13, s17, s21

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 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

We have discussed the reference point and reference price issues with Petronas, Shell and Chevron to ensure we fully understand what their concerns. Based on that discussion we have come up with a way that we think would address their concerns within the regulations, however we need to talk to them again.

We have meetings scheduled with both Petronas and Shell for tomorrow morning. After we have discussed the issue with them again tomorrow and debriefed we will forward our policy recommendation.

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: Thursday, November 6, 2014 7:21 AM
To: Flanagan, Paul FIN:EX
Cc: Dawkins, Christina FIN:EX; Nelson, Aaron FIN:EX
Subject: Meeting with Minister at 5:00 pm

- 1) Briefed the Minister on the two legislative issues

s13, s17

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

Pages 229 through 246 redacted for the following reasons:

s13, s14, s17

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Thursday, November 20, 2014 4:47 PM
To: Flanagan, Paul FIN:EX
Cc: Dawkins, Christina FIN:EX
Subject: Discussion with Petronas etc.

Paul, we had a good discussion with Petronas:

s13, s17, s21

On all these issues it went very well

s13, s17, s21

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 8:34 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Questions re CCA

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

From: Parkinson, Pat A FIN:EX
Sent: Friday, November 21, 2014 2:24 PM
To: 'Carl Black'
Cc: 'Andre Powell'
Subject: RE: Questions re CCA

Hi Carl..

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

From: Carl Black [<mailto:cblack@deetken.com>]
Sent: Friday, November 21, 2014 1:30 PM
To: Parkinson, Pat A FIN:EX
Cc: Andre Powell
Subject: Re: Questions re CCA

Hi Pat,

The updated analysis is attached based on the PNW LNG project structure and focusing on the LNG facility economics.

As always, please let me know if you would like to discuss the results.

All the Best,

Carl

The Deetken Group
Business Advisory - Asset Management
www.deetken.com
(604) 731-4424
cblack@deetken.com

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On Fri, Nov 21, 2014 at 11:06 AM, Parkinson, Pat A FIN:EX <Pat.Parkinson@gov.bc.ca> wrote:
Thanks Carl.

From: Carl Black [mailto:cbblack@deetken.com]

Sent: Friday, November 21, 2014 11:05 AM

To: Parkinson, Pat A FIN:EX

Cc: Andre Powell <apowell@deetken.com>

Subject: Re: Questions re CCA

Hi Pat,

s13, s17

All the Best,
Carl

On Fri, Nov 21, 2014 at 8:11 AM, Andre Powell <apowell@deetken.com> wrote:

Let's discuss

----- Forwarded message -----

From: "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca>

Date: Nov 21, 2014 8:04 AM

Subject: Questions re CCA

To: "Andre Powell" <apowell@deetken.com>

Cc: "Flanagan, Paul FIN:EX" <Paul.Flanagan@gov.bc.ca>, "Dawkins, Christina FIN:EX" <Christina.Dawkins@gov.bc.ca>

Andre.

s13, s17

If so could you provide to us.

Pat Parkinson

***Executive Lead LNG Tax Development
Ministry of Finance***

Phone #: 250 387-8990

Cell # 517

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Sunday, November 23, 2014 11:32 AM
To: Alex Grzybowski
Cc: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: Re: Questions from Friday Meeting

Follow Up Flag: Follow up
Flag Status: Flagged

Pat and Paul can connect with you on this Alex.
Thx
Brian

Sent from my iPhone

On Nov 23, 2014, at 11:18 AM, "Alex Grzybowski" <[redacted]> wrote:

Hi Brian,
Do you have a copy of Minister De Jong's PPT that is referred to below? Please pass along if you do. It sounds like it is public.

Thanks,

Alex

From: [redacted] <[mailto:[redacted]]>
Sent: November-22-14 6:12 PM
To: [redacted]
Subject: Re: Questions from Friday Meeting
Thank you Alex.

Finance Minister de Jong gave a slide presentation to an audience with the announcement of the LNG tax in October. I watched it on YouTube. He passed out the slides and some additional slides with assumptions at that presentation. Would it be possible for you to have someone send me those slides and the assumptions that he distributed?

I am getting questions about the new LNG tax structure. No concern - I am not suggesting anything other than what we have discussed.

Del

Sent from Windows Mail

From: [redacted]
Sent: Saturday, November 22, 2014 6:05 PM
To: DELBERT NATTRASS
Hello Del,

s13, s17, s21

From: DELBERT NATTRASS [[mailto:](#)]
Sent: November-22-14 12:43 PM
To: ^{s2}
Subject: Questions from Friday Meeting
Hello Alex.

s22

s13, s17, s21

Del
Sent from Windows Mail

Pages 253 through 255 redacted for the following reasons:

s13, s14, s17

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:02 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Next Telecon

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 116

From: Flanagan, Paul FIN:EX
Sent: Monday, November 24, 2014 6:16 PM
To: Hansen, Brian MNGD:EX; Parkinson, Pat A FIN:EX
Cc: apowell@deetken.com; Todd, Melissa L MNGD:EX
Subject: Re: Next Telecon

If committee is still on I will be in the house. If it is finished I will be in the bar with Pat.

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

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

From: "Hansen, Brian MNGD:EX"
Date: 11-24-2014 6:13 PM (GMT-08:00)
To: "Parkinson, Pat A FIN:EX"
Cc: "Flanagan, Paul FIN:EX", apowell@deetken.com, "Todd, Melissa L MNGD:EX"
Subject: Re: Next Telecon

thx....Paul and Andre?

Sent from my iPad

On Nov 24, 2014, at 6:07 PM, "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca> wrote:

I am ok as long as we are done committee in the leg.

From: Hansen, Brian MNGD:EX
Sent: Monday, November 24, 2014 05:43 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; Andre Powell <apowell@deetken.com>; Todd, Melissa L MNGD:EX
Subject: Fwd: Next Telecon

Hi there,

What is your availability for a call 430pm pacific time Thursday which would be 830am Friday in Perth?

Given they are headed to an early December decision gate (or buy out Apache as per media reports) would be helpful if we could do this call this week.

Can you let Melissa and I know and we will confirm with Gaven.

Andre, were you able to get through a modelling exercise with them?

Brian

Sent from my iPhone

Begin forwarded message:

From: "Mangano, Gaven G." <GAVEN.MANGANO@woodside.com.au>
Date: November 24, 2014 at 5:15:10 PM PST
To: "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>
Subject: Next Telecon

Dear Brian,

I trust this message finds you well.

s13, s17, s21

As Friday mornings have been the preferred time slot to this point, please advise your availability to meet this Friday morning (Perth time) or an alternate slot.

I look forward to hearing from you soon.

Kind Regards,

Gaven

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Monday, November 24, 2014 6:55 PM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: 'apowell@deetken.com'; Hold - 151006 - Todd, Melissa L MNGD:EX
Subject: RE: Next Telecon

Follow Up Flag: Follow up
Flag Status: Flagged

OK, so let's go for 7PM this Thursday and confirm. Andre, okay for you?

From: Parkinson, Pat A FIN:EX
Sent: Monday, November 24, 2014 6:54 PM
To: Hansen, Brian MNGD:EX; Flanagan, Paul FIN:EX
Cc: 'apowell@deetken.com'; Todd, Melissa L MNGD:EX
Subject: Re: Next Telecon

I am OK with that.

From: Hansen, Brian MNGD:EX
Sent: Monday, November 24, 2014 06:38 PM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: 'apowell@deetken.com' <apowell@deetken.com>; Todd, Melissa L MNGD:EX
Subject: RE: Next Telecon

So I'd be up for 7PM call our time if that works for you two and Andre.

From: Parkinson, Pat A FIN:EX
Sent: Monday, November 24, 2014 6:37 PM
To: Hansen, Brian MNGD:EX; Flanagan, Paul FIN:EX
Cc: 'apowell@deetken.com'; Todd, Melissa L MNGD:EX
Subject: Re: Next Telecon

I think the latest it can go is 6:30 pm

From: Hansen, Brian MNGD:EX
Sent: Monday, November 24, 2014 06:18 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Cc: apowell@deetken.com <apowell@deetken.com>; Todd, Melissa L MNGD:EX
Subject: RE: Next Telecon

We can always push back to 530P Pacific so you should be out of the house then.....or would 5PM work better?

From: Flanagan, Paul FIN:EX
Sent: Monday, November 24, 2014 6:16 PM
To: Hansen, Brian MNGD:EX; Parkinson, Pat A FIN:EX
Cc: apowell@deetken.com; Todd, Melissa L MNGD:EX
Subject: Re: Next Telecon

If committee is still on I will be in the house. If it is finished I will be in the bar with Pat.

Paul Flanagan

Executive Director, Tax Policy Branch
BC Ministry of Finance

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

From: "Hansen, Brian MNGD:EX"
Date: 11-24-2014 6:13 PM (GMT-08:00)
To: "Parkinson, Pat A FIN:EX"
Cc: "Flanagan, Paul FIN:EX", apowell@deetken.com, "Todd, Melissa L MNGD:EX"
Subject: Re: Next Telecon

thx....Paul and Andre?

Sent from my iPad

On Nov 24, 2014, at 6:07 PM, "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca> wrote:

I am ok as long as we are done committee in the leg.

From: Hansen, Brian MNGD:EX
Sent: Monday, November 24, 2014 05:43 PM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; Andre Powell <apowell@deetken.com>; Todd, Melissa L MNGD:EX
Subject: Fwd: Next Telecon
Hi there,
What is your availability for a call 430pm pacific time Thursday which would be 830am Friday in Perth?

Given they are headed to an early December decision gate (or buy out Apache as per media reports) would be helpful if we could do this call this week.

Can you let Melissa and I know and we will confirm with Gaven.

Andre, were you able to get through a modelling exercise with them?

Brian

Sent from my iPhone

Begin forwarded message:

From: "Mangano, Gaven G." <GAVEN.MANGANO@woodside.com.au>
Date: November 24, 2014 at 5:15:10 PM PST
To: "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>
Subject: Next Telecon

Dear Brian,

I trust this message finds you well.

s13, s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, January 27, 2016 10:17 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: OIC - Investment Allowance Regulation - LNG Tax

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 9:27 AM
To: MacLean, Shelley FIN:EX
Cc: Dawkins, Christina FIN:EX
Subject: Re: OIC - Investment Allowance Regulation - LNG Tax

That is correct.

From: MacLean, Shelley FIN:EX
Sent: Tuesday, November 25, 2014 08:51 AM
To: Parkinson, Pat A FIN:EX
Subject: RE: OIC - Investment Allowance Regulation - LNG Tax
Thanks Pat. So the 2nd OIC (cost of natural gas) won't go forward until January 14 – is that an issue?

From: Parkinson, Pat A FIN:EX
Sent: Tuesday, November 25, 2014 8:47 AM
To: MacLean, Shelley FIN:EX
Subject: RE: OIC - Investment Allowance Regulation - LNG Tax

Hi Shelley. That would be great if it can stay on December 3rd. It is extremely important.

s12, s13, s17, s21

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

From: MacLean, Shelley FIN:EX
Sent: Tuesday, November 25, 2014 8:18 AM

To: Parkinson, Pat A FIN:EX

Subject: RE: OIC - Investment Allowance Regulation - LNG Tax

Hi Pat. I spoke to Cabinet Operations and this Order is flagged as urgent so it may in fact get to cabinet on the 3rd (the meeting isn't cancelled, it's just that OICs are not being reviewed at that meeting). I'm waiting to hear back from them. I understand there is another LNG OIC being drafted? What is the timing of that Order, does it also need to get deposited by the 9th?

From: Parkinson, Pat A FIN:EX

Sent: Monday, November 24, 2014 4:22 PM

To: MacLean, Shelley FIN:EX

Subject: OIC - Investment Allowance Regulation - LNG Tax

Shelley, this OIC was originally scheduled to go to cabinet on December 3rd. Apparently that cabinet meeting is now moved to December 17th.

s12, s13, s17, s21

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 8:32 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

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 517

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 # 517

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)'; 'Kevin Mahoney'; 'Doug Eakins' 529
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 264 through 268 redacted for the following reasons:

s13, s17

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Tuesday, November 25, 2014 11:53 AM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: FW:
Attachments: IMG_20141125_114815.jpg

This is language we are being asked to consider.....for a break when you can call in.....Shelley is checking on when might be possible.

Brian

From: Michael Coburn [<mailto:mcoburn@fasken.com>]
Sent: Tuesday, November 25, 2014 11:52 AM
To: Hansen, Brian MNGD:EX
Subject: Fw:

Our proposed language on transfer pricing.

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Sergio Custodio
Sent: Tuesday, November 25, 2014 11:49 AM
To: Michael Coburn
Subject:

Sergio C. Custodio
Fasken Martineau DuMoulin LLP
T: +1 604 631 3266

Sent from my BlackBerry Z30

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http://www.fasken.com/fr/termsfuse_email/.

Page 270 redacted for the following reason:

s13, s17

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:32 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Conference call Woodside

Follow Up Flag: Follow up
Flag Status: Flagged

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

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

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, November 26, 2014 6:51 AM
To: Hansen, Brian MNGD:EX
Cc: Flanagan, Paul FIN:EX
Subject: Conference call Woodside

Hi Brian

Is the conference call on at 7:00 on Thurs.

Just need to know so s22

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, January 27, 2016 9:54 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Mark

Follow Up Flag: Follow up
Flag Status: Flagged

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

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

From: Krasnick, Jeffrey S FIN:EX
Sent: Thursday, November 27, 2014 1:04 PM
To: Parkinson, Pat A FIN:EX
Subject: RE: Mark

Hmm..
No problem

Thanks
Jeffrey S. Krasnick, CPA, CA
Director, Income Tax Advisory and Intergovernmental Relations Income Taxation Branch Ministry of Finance
Email: jeffrey.krasnick@gov.bc.ca
Phone: 250 953-3091
website: www.gov.bc.ca/fin

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

From: Parkinson, Pat A FIN:EX
Sent: Thursday, November 27, 2014 12:58 PM
To: Krasnick, Jeffrey S FIN:EX
Subject: Mark

We have waylaid Mark . He will be late.

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Thursday, November 27, 2014 3:02 PM
To: Hold - 151006 - Todd, Melissa L MNGD:EX
Cc: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'
Subject: RE: Woodside Call

Follow Up Flag: Follow up
Flag Status: Flagged

Monday works

From: Todd, Melissa L MNGD:EX
Sent: Thursday, November 27, 2014 2:56 PM
To: Hansen, Brian MNGD:EX
Cc: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'
Subject: RE: Woodside Call

Woodside is not available for this call tonight.

Their next availability:

4pm Sunday Nov 30th our time (8am Monday Dec 1st Perth time)

Between 4-6 pm Monday Dec 1st our time (between 8-10am Tuesday Dec 2nd Perth time)

From: Todd, Melissa L MNGD:EX
Sent: Thursday, November 27, 2014 9:30 AM
To: Hansen, Brian MNGD:EX
Cc: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'
Subject: RE: Woodside Call

4:30pm our time will be 8:30am their time so should work. I will send them a note, however it's middle of the night for them now so they won't get it until later. They were going to provide a dial in number so when I connect with them I will ask for the call to be moved to the earlier time.

Melissa

From: Hansen, Brian MNGD:EX
Sent: Thursday, November 27, 2014 9:26 AM
To: Todd, Melissa L MNGD:EX
Cc: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'
Subject: Woodside Call

Melissa,

We need to move this call up with Australia.....can you see if we can organize for 430PM our time latest, recognizing Perth time. Does this land reasonable early morning for them? Thanks. Paul and Pat are out of the house earlier
Brian

Pages 274 through 276 redacted for the following reasons:

s14

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:30 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: tomorrow

Follow Up Flag: Follow up
Flag Status: Flagged

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

From: Parkinson, Pat A FIN:EX
Sent: Thursday, November 27, 2014 12:21 PM
To: Hansen, Brian MNGD:EX; Flanagan, Paul FIN:EX; 'Andre Powell (apowell@deetken.com)'
Cc: Todd, Melissa L MNGD:EX
Subject: RE: tomorrow

Ok.. no worries..

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

From: Hansen, Brian MNGD:EX
Sent: Thursday, November 27, 2014 12:05 PM
To: Flanagan, Paul FIN:EX; 'Andre Powell (apowell@deetken.com)'; Parkinson, Pat A FIN:EX
Cc: Todd, Melissa L MNGD:EX
Subject: FW: tomorrow

We have a call tomorrow morning with Kitimat and they have some tax question....Andre is fine, but need to have either you Paul or Pat on the call for any technical tax questions that arise.....Melissa will flip you the notice.

Tx
Brian

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 6:25 AM
To: Taylor, Matthew JAG:EX
Cc: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: RE: Reminder re pre-meet hydro building

Yes.....I am thinking that we will need

s13

.....will speak with Steve

From: Taylor, Matthew JAG:EX
Sent: Friday, November 28, 2014 6:24 AM
To: Hansen, Brian MNGD:EX
Cc: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Subject: Re: Reminder re pre-meet hydro building

Brian,

We are ^{s2} for 7:30 but are continuing to revise the document during the day. Steve has instructed us to make this a priority. Can you speak with Steve about this as we can't be in 2 places at once.

Matthew Taylor
Barrister & Solicitor
Ministry of Justice
Legal Services Branch
1301 - 865 Hornby Street
Vancouver BC V6Z 2G3
604 660-8257 (o)
604 660-2636 (c)
604 660-2636 (f)

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On Nov 28, 2014, at 6:21 AM, Hansen, Brian MNGD:EX <Brian.Hansen@gov.bc.ca> wrote:

Understood.....just can't have folks here from Calgary for 900A and not have folks on to speak to tax questions.

From: Parkinson, Pat A FIN:EX
Sent: Friday, November 28, 2014 6:20 AM
To: Hansen, Brian MNGD:EX
Cc: Taylor, Matthew JAG:EX; Flanagan, Paul FIN:EX
Subject: Re: Reminder re pre-meet hydro building

Brian. We are still trying to finalize Transfer pricing wording with PNW. Am tying in with Matt and Paul on this.

From: Hansen, Brian MNGD:EX

Sent: Friday, November 28, 2014 06:14 AM

To: Taylor, Matthew JAG:EX

Cc: Nykyforuk, Tom JAG:EX; Anthony Patten <Anthony.Patten@Shearman.com>; Flanagan, Paul FIN:EX; Andre Powell <apowell@deetken.com>; Doug Eakins <deakins@deetken.com>; Parkinson, Pat A FIN:EX

Subject: RE: Reminder re pre-meet hydro building

Meeting is at 830A conference....then in person with them at 900am....assuming PNW will be receiving 'as is' before 730A....so don't want to have Kitimat LNG arrive with no representation on our side.

I'll resend meeting notices.

Brian

From: Taylor, Matthew JAG:EX

Sent: Thursday, November 27, 2014 11:30 PM

To: Hansen, Brian MNGD:EX

Cc: Nykyforuk, Tom JAG:EX; Anthony Patten; Flanagan, Paul FIN:EX; Andre Powell; Doug Eakins; Parkinson, Pat A FIN:EX

Subject: Re: Reminder re pre-meet hydro building

Brian,

I am going to be focused on finalizing documents on PNW tomorrow so will have to send regrets. If you need me to call in for part of the meeting I will do my best but Steve has instructed me

s13

Regards,

Matthew Taylor

Barrister & Solicitor

Ministry of Justice

Legal Services Branch

1301 - 865 Hornby Street

Vancouver BC V6Z 2G3

604 660-8257 (o)

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On Nov 27, 2014, at 10:15 PM, Hansen, Brian MNGD:EX <Brian.Hansen@gov.bc.ca> wrote:

Just a courtesy reminder for 830am start tomorrow with KITIMAT LNG dial in is
in meeting notice. They've said they will have some $\frac{\infty}{\infty}$
 $\frac{\infty}{\infty}$ to discuss. Meeting with them start at 900am with our other
dial-in
Thx
Brian

Sent from my iPhone

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 7:40 AM
To: Carr, Steve PREM:EX; Taylor, Matthew JAG:EX; Nykyforuk, Tom JAG:EX; 'Anthony Patten'
Cc: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'; 'Doug Eakins (s22
Subject: RE: Reminder re pre-meet hydro building

Yes need folks on the call.....if Anthony and Matt on the call will work.....and we can move as quickly as we can through
s13 with Paul and Pat Doug and Andre.

From: Carr, Steve MNGD:EX
Sent: Friday, November 28, 2014 7:37 AM
To: Taylor, Matthew JAG:EX; Hansen, Brian MNGD:EX; Nykyforuk, Tom JAG:EX; Anthony Patten
Subject: Re: Reminder re pre-meet hydro building

Brian - s13 we have until end
of day to tidy up the 7:30 AM drafts and a lot of work to do. Probably the best we can do is have Anthony on
the line with Matt on call and you will have to record discussion and move along as best as possible. You can
also s13

Steve Carr
Deputy Minister Natural Gas Development

On Nov 28, 2014, at 6:17 AM, "Taylor, Matthew JAG:EX" <Matthew.Taylor@gov.bc.ca> wrote:

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)

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Begin forwarded message:

From: "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>
Date: November 28, 2014 at 6:14:50 AM PST
To: "Taylor, Matthew JAG:EX" <Matthew.Taylor@gov.bc.ca>
Cc: "Nykyforuk, Tom JAG:EX" <Tom.Nykyforuk@gov.bc.ca>, Anthony Patten
<Anthony.Patten@Shearman.com>, "Flanagan, Paul FIN:EX"
<Paul.Flanagan@gov.bc.ca>, Andre Powell <apowell@deetken.com>, Doug
Eakins <§> "Parkinson, Pat A FIN:EX"
<Pat.Parkinson@gov.bc.ca>
Subject: RE: Reminder re pre-meet hydro building

Meeting is at 830A conference....then in person with them at 900am....assuming PNW
will be receiving 'as is' before 730A....so don't want to have Kitimat LNG arrive with no
representation on our side.

I'll resend meeting notices.

Brian

From: Taylor, Matthew JAG:EX
Sent: Thursday, November 27, 2014 11:30 PM
To: Hansen, Brian MNGD:EX
Cc: Nykyforuk, Tom JAG:EX; Anthony Patten; Flanagan, Paul FIN:EX; Andre Powell;
Doug Eakins; Parkinson, Pat A FIN:EX
Subject: Re: Reminder re pre-meet hydro building

Brian,

I am going to be focused on finalizing documents on PNW tomorrow so will have
to send regrets. If you need me to call in for part of the meeting I will do my best
but Steve has instructed me §

Regards,

Matthew Taylor
Barrister & Solicitor
Ministry of Justice
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1301 - 865 Hornby Street
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email or telephone

On Nov 27, 2014, at 10:15 PM, Hansen, Brian MNGD:EX
<Brian.Hansen@gov.bc.ca> wrote:

Just a courtesy reminder for 830am start tomorrow with KITIMAT
LNG dial in is in meeting notice. They've said they will have some
to discuss. Meeting with
them start at 900am with our other dial-in

Thx
Brian

Sent from my iPhone

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 8:21 AM
To: Anthony Patten
Cc: Carr, Steve PREM:EX; Taylor, Matthew JAG:EX; Nykyforuk, Tom JAG:EX; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; Andre Powell (apowell@deetken.com); Doug Eakins
(
Subject: Re: Reminder re pre-meet hydro building

yes so legal can step out when we

Sent from my iPad

On Nov 28, 2014, at 8:09 AM, "Anthony Patten" <Anthony.Patten@Shearman.com> wrote:

Happy to dial in for the call - Brian, when we get to ok I I step out?

Anthony Patten
Partner
Shearman & Sterling LLP

On 28 Nov, 2014, at 7:40 am, "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca> wrote:

Yes need folks on the call.....if Anthony and Matt on the call will work.....and we can move as quickly as we can through PDA and on to Tax questions with Paul and Pat Doug and Andre.

From: Carr, Steve MNGD:EX
Sent: Friday, November 28, 2014 7:37 AM
To: Taylor, Matthew JAG:EX; Hansen, Brian MNGD:EX; Nykyforuk, Tom JAG:EX; Anthony Patten
Subject: Re: Reminder re pre-meet hydro building
Brian -

as we have until end of day to tidy up the 7:30 AM drafts and a lot of work to do. Probably the best we can do is have Anthony on the line with Matt on call and you will have to record discussion and move along as best as possible. You can also

Steve Carr
Deputy Minister Natural Gas Development

On Nov 28, 2014, at 6:17 AM, "Taylor, Matthew JAG:EX" <Matthew.Taylor@gov.bc.ca> wrote:

Matthew Taylor
Barrister & Solicitor
Ministry of Justice
Legal Services Branch
1301 - 865 Hornby Street

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604 660-8257 (o)

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Begin forwarded message:

From: "Hansen, Brian MNGD:EX"
<Brian.Hansen@gov.bc.ca>
Date: November 28, 2014 at 6:14:50 AM PST
To: "Taylor, Matthew JAG:EX"
<Matthew.Taylor@gov.bc.ca>
Cc: "Nykyforuk, Tom JAG:EX"
<Tom.Nykyforuk@gov.bc.ca>, Anthony Patten
<Anthony.Patten@Shearman.com>, "Flanagan,
Paul FIN:EX" <Paul.Flanagan@gov.bc.ca>, Andre
Powell <apowell@deetken.com>, Doug Eakins
<Doug.Eakins@gov.bc.ca>, "Parkinson, Pat A FIN:EX"
<Pat.Parkinson@gov.bc.ca>
**Subject: RE: Reminder re pre-meet hydro
building**

Meeting is at 830A conference....then in person
with them at 900am....assuming PNW will be
receiving 'as is' before 730A....so don't want to
have Kitimat LNG arrive with no representation on
our side.

I'll resend meeting notices.

Brian

From: Taylor, Matthew JAG:EX
Sent: Thursday, November 27, 2014 11:30 PM
To: Hansen, Brian MNGD:EX
Cc: Nykyforuk, Tom JAG:EX; Anthony Patten;
Flanagan, Paul FIN:EX; Andre Powell; Doug
Eakins; Parkinson, Pat A FIN:EX
Subject: Re: Reminder re pre-meet hydro building

Brian,

I am going to be focused on finalizing documents
on PNW tomorrow so will have to send regrets. If
you need me to call in for part of the meeting I will
do my best but Steve has instructed me that

Regards,

Matthew Taylor
Barrister & Solicitor
Ministry of Justice
Legal Services Branch
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604 660-2636 (f)

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On Nov 27, 2014, at 10:15 PM, Hansen, Brian
MNGD:EX <Brian.Hansen@gov.bc.ca> wrote:

Just a courtesy reminder for 830am
start tomorrow with KITIMAT LNG
dial in is in meeting notice. They've
said they will have some
to
discuss. Meeting with them start at
900am with our other dial-in
Thx
Brian

Sent from my iPhone

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 8:23 AM
To: Parkinson, Pat A FIN:EX
Cc: Nelson, Aaron FIN:EX; Dawkins, Christina FIN:EX
Subject: Re: Call with BC international trade representatives on Tuesday, Dec 02 on LNG Tax Act

Follow Up Flag: Follow up
Flag Status: Flagged

I have a deck which Aaron Nelson reviewed. Will flip to you and Richard.

Sent from my iPhone

On Nov 28, 2014, at 8:17 AM, Parkinson, Pat A FIN:EX <Pat.Parkinson@gov.bc.ca> wrote:

Brian what do you need from us?

Pat Parkinson

Executive Lead LNG Tax Development

Ministry of Finance

Phone #: 250 387-8990

Cell # ¹⁷

From: Sawchuk, Richard MIT:EX

Sent: Friday, November 28, 2014 12:56 AM

To: Hansen, Brian MNGD:EX; Parkinson, Pat A FIN:EX

Cc: Todd, Melissa L MNGD:EX

Subject: Call with BC international trade representatives on Tuesday, Dec 02 on LNG Tax Act

Brian, Pat,

For the upcoming call with the BC international trade and investment reps, is there a PowerPoint deck you wish to use to help guide the discussion? If so, please forward so that I can advance prior to the teleconference.

Cheers,

Richard

Richard M. Sawchuk, LL.B.

Director, Japan and Korea

International Market Development

Ministry of International Trade

Suite 730-999 Canada Place, Vancouver, British Columbia

Canada V6C 3E1

T: +1 (604) 775-0030

Blackberry: ¹⁷

www.britishcolumbia.ca | [@BCTradeInvest](https://twitter.com/BCTradeInvest)

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 8:29 AM
To: 'Anthony Patten'
Cc: Carr, Steve PREM:EX; Taylor, Matthew JAG:EX; Nykyforuk, Tom JAG:EX; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'; 'Doug Eakins (²)'
Subject: RE: Reminder re pre-meet hydro building

Tx 900 AM will be on the reg number not the pre meet number...in the meeting notice.
Brian

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

From: Anthony Patten [mailto:Anthony.Patten@Shearman.com]
Sent: Friday, November 28, 2014 8:28 AM
To: Hansen, Brian MNGD:EX
Cc: Carr, Steve MNGD:EX; Taylor, Matthew JAG:EX; Nykyforuk, Tom JAG:EX; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; Andre Powell (apowell@deetken.com); Doug Eakins (²)
Subject: Re: Reminder re pre-meet hydro building

Thank Brian. I'll plan to dial in at 9am.

Anthony Patten
Partner
Shearman & Sterling LLP

> On 28 Nov, 2014, at 8:20 am, "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca> wrote:

>

> yes will deal with ² so legal can step out when we ¹³

>

> Sent from my iPad

>

> On Nov 28, 2014, at 8:09 AM, "Anthony Patten"

<Anthony.Patten@Shearman.com<mailto:Anthony.Patten@Shearman.com>> wrote:

>

> Happy to dial in for the call - Brian, when we get to ¹³ ok I'll step out?

>

> Anthony Patten

> Partner

> Shearman & Sterling LLP

>

> On 28 Nov, 2014, at 7:40 am, "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca<mailto:Brian.Hansen@gov.bc.ca>> wrote:

>

> Yes need folks on the call.....if Anthony and Matt on the call will work.....and we can move as quickly as we can through ² with Paul and Pat Doug and Andre.

>

> From: Carr, Steve MNGD:EX

> Sent: Friday, November 28, 2014 7:37 AM

> To: Taylor, Matthew JAG:EX; Hansen, Brian MNGD:EX; Nykyforuk, Tom

> JAG:EX; Anthony Patten

> Subject: Re: Reminder re pre-meet hydro building

>

> Brian - s13 as we have until end of day to
tidy up the 7:30 AM drafts and a lot of work to do. Probably the best we can do is have Anthony on the line with Matt
on call and you will have to record discussion and move along as best as possible. You can also focus in s13
with them.

>

> Steve Carr

> Deputy Minister Natural Gas Development

>

> On Nov 28, 2014, at 6:17 AM, "Taylor, Matthew JAG:EX"

<Matthew.Taylor@gov.bc.ca<mailto:Matthew.Taylor@gov.bc.ca>> wrote:

>

> Matthew Taylor

> Barrister & Solicitor

> Ministry of Justice

> Legal Services Branch

> 1301 - 865 Hornby Street<x-apple-data-detectors://7/0>

> Vancouver BC V6Z 2G3<x-apple-data-detectors://7/0>

> 604 660-8257<tel:604%20660-8257> (o)

> s17 tel: s17 > (c)

> 604 660-2636<tel:604%20660-2636> (f)

>

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> telephone

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>

> Begin forwarded message:

> From: "Hansen, Brian MNGD:EX"

> <Brian.Hansen@gov.bc.ca<mailto:Brian.Hansen@gov.bc.ca>>

> Date: November 28, 2014 at 6:14:50 AM PST

> To: "Taylor, Matthew JAG:EX"

> <Matthew.Taylor@gov.bc.ca<mailto:Matthew.Taylor@gov.bc.ca>>

> Cc: "Nykyforuk, Tom JAG:EX"

> <Tom.Nykyforuk@gov.bc.ca<mailto:Tom.Nykyforuk@gov.bc.ca>>, Anthony

> Patten

> <Anthony.Patten@Shearman.com<mailto:Anthony.Patten@Shearman.com>>,&br/>> "Flanagan, Paul FIN:EX"

> <Paul.Flanagan@gov.bc.ca<mailto:Paul.Flanagan@gov.bc.ca>>, Andre

> Powell <apowell@deetken.com<mailto:apowell@deetken.com>>, Doug Eakins

> < s22 nailto: s22 >, "Parkinson, Pat A FIN:EX"

> <Pat.Parkinson@gov.bc.ca<mailto:Pat.Parkinson@gov.bc.ca>>

> Subject: RE: Reminder re pre-meet hydro building Meeting is at 830A

> conference....then in person with them at 900am....assuming PNW will be receiving 'as is' before 730A....so don't want to have Kitimat LNG arrive with no representation on our side.

> I'll resend meeting notices.

> Brian

>

>

> From: Taylor, Matthew JAG:EX

> Sent: Thursday, November 27, 2014 11:30 PM

> To: Hansen, Brian MNGD:EX

> Cc: Nykyforuk, Tom JAG:EX; Anthony Patten; Flanagan, Paul FIN:EX;

> Andre Powell; Doug Eakins; Parkinson, Pat A FIN:EX

> Subject: Re: Reminder re pre-meet hydro building

>

> Brian,

>

> I am going to be focused on finalizing documents on PNW tomorrow so will have to send regrets. If you need me to call in for part of the meeting I will do my best but Steve has instructed me that §13

>

> Regards,

>

> Matthew Taylor

> Barrister & Solicitor

> Ministry of Justice

> Legal Services Branch

> 1301 - 865 Hornby Street<x-apple-data-detectors://7/0>

> Vancouver BC V6Z 2G3<x-apple-data-detectors://7/0>

> 604 660-8257<tel:604%20660-8257> (o)

> §17 tel: §17 > (c)

> 604 660-2636<tel:604%20660-2636> (f)

>

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> including any attachments, and notify me immediately by email or

> telephone

>

>

> On Nov 27, 2014, at 10:15 PM, Hansen, Brian MNGD:EX <Brian.Hansen@gov.bc.ca<mailto:Brian.Hansen@gov.bc.ca>> wrote:

> Just a courtesy reminder for 830am start tomorrow with KITIMAT LNG dial in is in meeting notice. They've said they will have some §13 to discuss. Meeting with them start at 900am with our other dial-in

> Thx

> Brian

>

> Sent from my iPhone

Anderson, Marika L FIN:EX

Subject: Pre-meet: Kitimat LNG
Location: / Conference call (details below)
Start: Fri 2014-11-28 8:30 AM
End: Fri 2014-11-28 9:00 AM
Show Time As: Tentative
Recurrence: (none)
Meeting Status: Not yet responded
Organizer: Hansen, Brian MNGD:EX
Required Attendees: Taylor, Matthew JAG:EX; Anthony Patten; Nykyforuk, Tom JAG:EX; Doug Eakins; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX

Dial in:
Toll Free - North America
Vancouver local

Participants ID:
Moderator: Brian Hansen

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 8:40 AM
To: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX
Subject: FW: Timing on revised draft
Attachments: PDA (PNWLNG) Nov 28 2014.docx; PDA (PNWLNG) Nov 26 2014 - PDA (PNWLNG) Nov 28 2014.pdf

FYI

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

From: Anthony Patten [mailto:Anthony.Patten@Shearman.com]
Sent: Friday, November 28, 2014 7:23 AM
To: Nailesh Rambhai
Cc: Paul C. Wilson; Taylor, Matthew JAG:EX; Carr, Steve MNGD:EX; Hansen, Brian MNGD:EX; Lachlan Clancy
Subject: RE: Timing on revised draft

Dear Nailesh

Please see attached, on behalf of Matthew Taylor, a revised draft of the PDA, in clean format and compared to our draft of 26 November.

We note that there is a small number of issues that are being discussed further today and where we have included notes to draft - for example,

This draft is provided pursuant to the terms of the Non-Disclosure Agreement between the Parties and should be treated as strictly confidential.

Kind regards

Anthony

Anthony Patten
Partner
Shearman & Sterling LLP

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

From: Taylor, Matthew JAG:EX [mailto:Matthew.Taylor@gov.bc.ca]
Sent: Thursday, November 27, 2014 11:33 PM
To: Nailesh Rambhai
Cc: Paul C. Wilson; Anthony Patten
Subject: Re: Timing on revised draft

Thanks Nailesh.

Regards,

Matthew Taylor
Barrister & Solicitor

Ministry of Justice
Legal Services Branch
1301 - 865 Hornby Street<x-apple-data-detectors://7/0>
Vancouver BC V6Z 2G3<x-apple-data-detectors://7/0>
604 660-8257<tel:604%20660-8257> (o)
s17 tel: s17 (c)
604 660-2636<tel:604%20660-2636> (f)

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On Nov 27, 2014, at 9:40 PM, Nailesh Rambhai <nrambhai@pnwlng.com<mailto:nrambhai@pnwlng.com>> wrote:

No problem, thanks Matt

Sent from my BlackBerry 10 smartphone on the TELUS network.

Original Message

From: Taylor, Matthew JAG:EX

Sent: Thursday, November 27, 2014 8:52 PM

To: Nailesh Rambhai

Cc: Paul C. Wilson; Anthony Patten

Subject: Re: Timing on revised draft

Nailesh,

We will get you a draft before then but there are still some wording issues we are working through with your team that we will have to keep working on during the day tomorrow.

Matthew Taylor
Barrister & Solicitor
Ministry of Justice
Legal Services Branch
1301 - 865 Hornby Street<x-apple-data-detectors://7/0>
Vancouver BC V6Z 2G3<x-apple-data-detectors://7/0>
604 660-8257<tel:604%20660-8257> (o)
s17 tel: s17 (c)
604 660-2636<tel:604%20660-2636> (f)

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On Nov 27, 2014, at 7:59 PM, Nailesh Rambhai
<nrambhai@pnwlng.com<mailto:nrambhai@pnwlng.com><mailto:nrambhai@pnwlng.com>> wrote:

Matt, I need by 07.30 to print/present to partners

Sent from my BlackBerry 10 smartphone on the TELUS network.

Original Message

From: Taylor, Matthew JAG:EX

Sent: Thursday, November 27, 2014 7:33 PM

To: Nailesh Rambhai; Paul C. Wilson

Subject: Timing on revised draft

Gents,

To the extent that there is still some wording in flight overnight what time tomorrow would you need a stable draft for your process purposes?

Thanks.

Matthew Taylor

Barrister & Solicitor

Ministry of Justice

Legal Services Branch

1301 - 865 Hornby Street<x-apple-data-detectors://7/0>

Vancouver BC V6Z 2G3<x-apple-data-detectors://7/0>

604 660-8257<tel:604%20660-8257> (o)

^{s17} tel: ^{s17} (c)

604 660-2636<tel:604%20660-2636> (f)

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Pages 295 through 378 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

Subject: Meeting with Kitimat LNG
Location: s15 / Conference call (details below)
Start: Fri 2014-11-28 9:00 AM
End: Fri 2014-11-28 12:00 PM
Show Time As: Tentative
Recurrence: (none)
Meeting Status: Not yet responded
Organizer: Hansen, Brian MNGD:EX
Required Attendees: Eastwood, Frederick; 'RBigsby@chevron.com'; Taylor, Matthew JAG:EX; Anthony Patten; Nykyforuk, Tom JAG:EX; Doug Eakins; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX

Dial-in:
s15 s15 Toll Free - North America
s15 s15 Vancouver local

Participant ID: s15
Moderator: Brian Hansen

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Friday, November 28, 2014 9:36 AM
To: Parkinson, Pat A FIN:EX
Subject: FW: PDA Draft Template Nov 24 2014
Attachments: PDA Draft Template Nov 24 2014.pdf; COMPARE DOC Nov 3 2014 to Nov 24 2014.pdf

Here you go.....we are looking at track change version

From: Taylor, Matthew JAG:EX
Sent: Friday, November 28, 2014 8:49 AM
To: Hansen, Brian MNGD:EX
Subject: FW: PDA Draft Template Nov 24 2014

From: Banister, Lori JAG:EX
Sent: Wednesday, November 26, 2014 12:56 PM
To: lepg@chevron.com
Cc: Taylor, Matthew JAG:EX; Anthony Patten
Subject: FW: PDA Draft Template Nov 24 2014

Dear Mr. Lepine,

CONFIDENTIAL

In addition to the draft PDA dated November 24 2014 sent earlier this morning, please find enclosed a Comparison Document of the November 24 2014 version to the November 3 2014 version.

These documents are 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 these documents 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 review.

Regards,

Matthew Taylor
Barrister & Solicitor
Ministry of Justice
Legal Services Branch
1301 - 865 Hornby Street
Vancouver BC V6Z 2G3
604 660-8257 (o)
604 660-2636 (f)

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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.

From: Banister, Lori JAG:EX
Sent: Wednesday, November 26, 2014 11:12 AM
To: 'lepg@chevron.com'
Cc: Taylor, Matthew JAG:EX (Matthew.Taylor@gov.bc.ca); Anthony Patten
Subject: PDA Draft Template Nov 24 2014

Correction to your email address.

From: Banister, Lori JAG:EX
Sent: Wednesday, November 26, 2014 11:05 AM
To: 'glepine@chevron.com'
Cc: Taylor, Matthew JAG:EX (Matthew.Taylor@gov.bc.ca); Anthony Patten
Subject: PDA Draft Template Nov 24 2014

Dear Mr. Lepine,

CONFIDENTIAL

Please find enclosed a revised version of the draft Project Development Agreement ("PDA"), dated November 24 2014.

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)
604 660-2636 (f)

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Pages 382 through 424 redacted for the following reasons:

s13, s17, s21

s14

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 7:55 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: FINAL PDA and ROD - PNW

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

From: Carr, Steve MNGD:EX
Sent: Sunday, November 30, 2014 4:53 PM
To: Hansen, Brian MNGD:EX; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; Andre Powell; Piccinino, Ines MNGD:EX
Cc: Milburn, Peter R FIN:EX; Dyble, John C PREM:EX
Subject: Fwd: FINAL PDA and ROD

I just wanted to thank everyone for their incredible work in getting the fiscal framework established for LNG and your work in reaching an agreement on both a PDA and LTRA ROD with PNWLNG. These are significant accomplishments and they would not have been attainable without your hard work and dedication. Great job!

Steve Carr
Deputy Minister Natural Gas Development

Begin forwarded message:

From: Michael Culbert <mculbert@progressenergy.com>
Date: November 30, 2014 at 2:11:23 PM PST
To: Nailesh Rambhai <nrambhai@pnwlng.com>, Anthony Patten <Anthony.Patten@Shearman.com>
Cc: "Paul C. Wilson (pwilson@fasken.com)" <pwilson@fasken.com>, "Taylor, Matthew JAG:EX (Matthew.Taylor@gov.bc.ca)" <Matthew.Taylor@gov.bc.ca>, "Nykyforuk, Tom JAG:EX <Tom.Nykyforuk@gov.bc.ca> (Tom.Nykyforuk@gov.bc.ca)" <Tom.Nykyforuk@gov.bc.ca>, "Carr, Steve MNGD:EX (Steve.Carr@gov.bc.ca)" <Steve.Carr@gov.bc.ca>, "Milburn, Peter R FIN:EX (Peter.Milburn@gov.bc.ca)" <Peter.Milburn@gov.bc.ca>, "Hansen, Brian MNGD:EX (Brian.Hansen@gov.bc.ca)" <Brian.Hansen@gov.bc.ca>, "Michael Coburn (mcoburn@fasken.com)" <mcoburn@fasken.com>, "Sergio Custodio (scustodio@fasken.com)" <scustodio@fasken.com>, Art MacNichol <amacnichol@progressenergy.com>, "Max Vorobiev" <mvorobiev@progressenergy.com>, Jun Ayub <jayub@pnwlng.com>, Richard Williams <rwilliams@pnwlng.com>, Wilf Barke <wbarke@pnwlng.com>, Chris Mullin <cmullin@pnwlng.com>
Subject: Re: FINAL PDA and ROD

I would also like to thank everyone for their efforts on this set of agreements. As with any challenging arrangement it takes two willing parties and I believe that this will greatly assist in moving PNW towards a positive FID in time.

Regards,

Mike

Go Stamps!!!!

Sent from my BlackBerry 10 smartphone on the TELUS network.

From: Nailesh Rambhai

Sent: Sunday, November 30, 2014 1:55 PM

To: Anthony Patten

Cc: Paul C. Wilson (pwilson@fasken.com); Taylor, Matthew JAG:EX (Matthew.Taylor@gov.bc.ca); Nykyforuk, Tom JAG:EX <Tom.Nykyforuk@gov.bc.ca> (Tom.Nykyforuk@gov.bc.ca); Carr, Steve MNGD:EX (Steve.Carr@gov.bc.ca); Milburn, Peter R FIN:EX (Peter.Milburn@gov.bc.ca); Hansen, Brian MNGD:EX (Brian.Hansen@gov.bc.ca); Michael Culbe Michael Coburn (mcoburn@fasken.com); Sergio Custodio (scustodio@fasken.com); Art MacNichol; Max Vorobiev; Jun Ayub; Richard Williams; Wilf Barke; Chris Mullin

Subject: FINAL PDA and ROD

Dear Anthony,

I am pleased to attach the following documents which have been counter-signed/initialed on behalf of Proponent as appropriate:

- Letter from Minister Coleman dated 30th November;
- Final Form PDA; and
- Final Form LTRA ROD.

s17, s21

I would like to thank all team members on both sides for their efforts in finalising these documents, especially over the past couple of days.

We should agree a schedule for developing the LTRA into a full agreement, and I look forward to receiving the draft forms of (i) Adherence Agreement and (ii) Direct (Assignment) Agreement from you shortly.

Thank you and best wishes,

Nailesh

Nailesh Rambhai

Head, Legal

Tel: +1 778 372 4735

Cell: +1 604 314 2855

Email: nrambhai@pnwlng.com

Oceanic Plaza, Suite 1900
1066 West Hastings Street
Vancouver, BC V6E 3X1

From: Anthony Patten [<mailto:Anthony.Patten@Shearman.com>]
Sent: Sunday, November 30, 2014 10:54 AM
To: Nailesh Rambhai
Cc: Paul C. Wilson (pwilson@fasken.com); Taylor, Matthew JAG:EX (Matthew.Taylor@gov.bc.ca); Nykyforuk, Tom JAG:EX <Tom.Nykyforuk@gov.bc.ca> (Tom.Nykyforuk@gov.bc.ca); Carr, Steve MNGD:EX (Steve.Carr@gov.bc.ca); Milburn, Peter R FIN:EX (Peter.Milburn@gov.bc.ca); Hansen, Brian MNGD:EX (Brian.Hansen@gov.bc.ca)
Subject: PNW LNG : PDA and ROD

Dear Nailesh

Attached are copies of the Project Development Agreement and Record of Discussions that have been initialed by Steve Carr, the Deputy Minister of Natural Gas Development, on behalf of the Province.

We look forward to receiving initialed drafts from PNW by midday today if possible.

We will be in touch shortly in relation to the Minister's letter.

Kind regards

Anthony

Anthony Patten
Partner
Shearman & Sterling LLP

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Pages 428 through 491 redacted for the following reasons:

s17, s21

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Monday, December 1, 2014 2:28 PM
To: Parkinson, Pat A FIN:EX; 'Andre Powell (apowell@deetken.com)'
Subject: FW: Proposed Agenda for meeting tomorrow morning
Attachments: DRIMS-#9879033-v2-Project_Prince_-_2_December_Meeting_BC_Government.doc

Follow Up Flag: Follow up
Flag Status: Flagged

Here is the agenda for the call...

From: Mangano, Gaven G. [<mailto:GAVEN.MANGANO@woodside.com.au>]
Sent: Monday, December 1, 2014 2:03 AM
To: Todd, Melissa L MNGD:EX; Hansen, Brian MNGD:EX
Subject: Proposed Agenda for meeting tomorrow morning

Dear Brian and Melissa,

Please find attached Woodside's proposed attached agenda for tomorrow.

Please let me know any comments.

I look forward to speaking with you.

Kind Regards,

Gaven

Page 493 redacted for the following reason:

s17, s21

Anderson, Marika L FIN:EX

Subject: Conf Call with Woodside (4pm BC time / 8am Perth time)
Location: Dial-in: §15 Toll Free / Participant ID: §15 / Moderator: Brian
Start: Mon 2014-12-01 4:00 PM
End: Mon 2014-12-01 5:00 PM
Show Time As: Tentative
Recurrence: (none)
Meeting Status: Not yet responded
Organizer: Hansen, Brian MNGD:EX
Required Attendees: Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell'

Dial-in: §15
Participant ID: §15
Moderator: Brian Hansen

Brian – dial operator at *0 and have them call Woodside LNG: +61 8 9348 3006

In case there are any issues connecting with Woodside LNG
Gaven Mangano cell: §22

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Tuesday, December 2, 2014 10:31 AM
To: Parkinson, Pat A FIN:EX
Subject: RE: Federal declining balance

It was Andre and Carl.....so have found it now thx

From: Parkinson, Pat A FIN:EX
Sent: Tuesday, December 2, 2014 10:27 AM
To: Hansen, Brian MNGD:EX
Subject: RE: Federal declining balance

Hi Brian.. I suspect this is was based on some info that Paul had. I have forwarded your question to him.

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

From: Hansen, Brian MNGD:EX
Sent: Tuesday, December 2, 2014 10:15 AM
To: Parkinson, Pat A FIN:EX
Subject: FW: Federal declining balance

Do you know if this was something Finance calculated ?

From: Hansen, Brian MNGD:EX
Sent: Tuesday, December 2, 2014 9:47 AM
To: 'Andre Powell (apowell@deetken.com)'; 'Carl Black (cblack@deetken.com)'
Subject: Federal declining balance

Hi Andre & Carl

s17

Can you describe for me or was this something Paul did in Finance?
Brian

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

Follow Up Flag: Follow up
Flag Status: Flagged

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

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 3, 2014 8:41 AM
To: Parkinson, Pat A FIN:EX
Subject: Re: Meeting with Kitimat LNG

Follow Up Flag: Follow up
Flag Status: Flagged

Ok. Let me call u if necessary.

Sent from my iPhone

> On Dec 3, 2014, at 8:36 AM, Parkinson, Pat A FIN:EX <Pat.Parkinson@gov.bc.ca> wrote:

>

> Why don't I dial in near the end. Ie with 30 minutes left.

>

> ----- Original Message -----

> From: Hansen, Brian MNGD:EX

> Sent: Wednesday, December 03, 2014 08:30 AM

> To: Parkinson, Pat A FIN:EX

> Cc: Flanagan, Paul FIN:EX

> Subject: RE: Meeting with Kitimat LNG

>

> No, but will ask first thing and if nothing to address will focus on PDA turn. Re LNG Canada this morning, if they have any tax related questions, will email you and set up the dial in.....but not anticipating any....

>

> Would you prefer to dial in at the front end of both meetings and if no tax related questions, you'd be able to break away. ?

>

> Brian

>

>

> -----Original Message-----

> From: Parkinson, Pat A FIN:EX

> Sent: Wednesday, December 3, 2014 8:27 AM

> To: Hansen, Brian MNGD:EX

> Cc: Flanagan, Paul FIN:EX

> Subject: Meeting with Kitimat LNG

>

> Brian.

>

> Do you know what tax issues chevron wants to talk about today?

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

Anderson, Marika L FIN:EX

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

Follow Up Flag: Follow up
Flag Status: Flagged

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

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 3, 2014 1:10 PM
To: 'Ron Bigsby'
Subject: Revised PDA
Attachments: PDA Draft Template 3 December 2014.pdf

Pages 501 through 545 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:26 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: This afternoon

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 517

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, December 3, 2014 11:56 AM
To: Hansen, Brian MNGD:EX; '22
Subject: Re: This afternoon

Thanks Brian

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 03, 2014 11:43 AM
To: 'Doug Eakins' <2> Parkinson, Pat A FIN:EX
Subject: RE: This afternoon

I think it will focus on legal and not tax.....I was going to flip you and Pat a note if there were tax questions that were going to be raised.....I'd ask them at the very front end of the meeting so can let you know by email.....or join the call at the front end and sign off if not on tax.

Brian

From: Doug Eakins [mailto:22
Sent: Wednesday, December 3, 2014 11:25 AM
To: Hansen, Brian MNGD:EX
Subject: This afternoon

Brian, I will attend the meeting this afternoon, it is always hard to follow what is going on by telephone.


Anderson, Marika L FIN:EX

Subject: Meeting with Kitimat LNG
Location: §15 / Conference call (details below)
Start: Wed 2014-12-03 1:00 PM
End: Wed 2014-12-03 4:00 PM
Show Time As: Tentative
Recurrence: (none)
Meeting Status: Not yet responded
Organizer: Hansen, Brian MNGD:EX
Required Attendees: Taylor, Matthew JAG:EX; Flanagan, Paul FIN:EX; Parkinson, Pat A FIN:EX; 'Andre Powell'; Doug Eakins; Nykyforuk, Tom JAG:EX; Anthony Patten; 'RBigsby@chevron.com'; Eastwood, Frederick; 'Natalie.PooleMoffatt@apachecorp.com'

Dial-in: §15
§15 Toll Free - North America
Vancouver local

Participant ID: §15
Moderator: Brian Hansen

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 3, 2014 1:03 PM
To: 'Doug Eakins ( Parkinson, Pat A FIN:EX
Subject: can u please jump on the call - chapman is on

Follow Up Flag: Follow up
Flag Status: Flagged

Anderson, Marika L FIN:EX

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 3, 2014 1:10 PM
To: 'Ron Bigsby'
Subject: Revised PDA
Attachments: PDA Draft Template 3 December 2014.pdf

Pages 550 through 594 redacted for the following reasons:

s13, s17, s21

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

Follow Up Flag: Follow up
Flag Status: Flagged

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

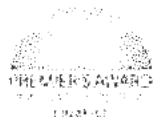
From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:00 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW: AltaGas Regional LNG - BC CIT

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 10:37 AM
To: Parkinson, Pat A FIN:EX
Subject: FW: AltaGas Regional LNG - BC CIT

Have a nice day.

Paul



From: Andre Powell [<mailto:apowell@deetken.com>]
Sent: Monday, December 8, 2014 10:33 AM
To: Flanagan, Paul FIN:EX
Cc: Hansen, Brian MNGD:EX
Subject: AltaGas Regional LNG - BC CIT

Hi Paul,

We had a good meeting with Curtis from AltaGas on Friday and did a detailed walk through of the AltaGas regional LNG financial model. A key item that came out of the discussion, was

s21

s21

We discussed two scenarios:

Thanks,
Andre

--

André Powell
The Deetken Group
Asset Management | Management Consulting
deetken.com
office: +1 604 731 4424
mobile: +1 778 999 1924
apowell@deetken.com

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Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 8:24 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: LNG Tax

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # ¹⁷

From: Parkinson, Pat A FIN:EX
Sent: Monday, December 8, 2014 11:10 AM
To: Hansen, Brian MNGD:EX
Cc: Bridge, Jannea FIN:EX
Subject: RE: LNG Tax

Yes.. I believe it is still going ahead.

Jannea can you set up the conference call # for Brian.

Pat Parkinson
Executive Lead LNG Tax Development
Ministry of Finance
Phone #: 250 387-8990
Cell # ¹⁷

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

From: Todd, Melissa L MNGD:EX **On Behalf Of** Hansen, Brian MNGD:EX
Sent: Monday, December 8, 2014 11:04 AM
To: Parkinson, Pat A FIN:EX
Subject: Tentative: LNG Tax
When: Thursday, December 11, 2014 11:00 AM-12:00 PM (UTC-08:00) Pacific Time (US & Canada).
Where: ¹⁵

Hi Pat, Is this meeting still going ahead and will there be a dial in number?

Melissa

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

Follow Up Flag: Follow up
Flag Status: Flagged

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
Cc: Taylor, Matthew JAG:EX; Hansen, Brian MNGD:EX; Carr, Steve MNGD:EX; Anthony Patten; 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)
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 602 through 643 redacted for the following reasons:

s13, s17, s21

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 # 517

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); Kevin Mahoney; Doug Eakins (de@...) 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>]
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; Jared.Kuehl@shell.com; Keiren.Ferris@shell.com; arne.wiechmann@lngcanada.ca; mhb@blakes.com; 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 Web: 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.	<u>General Issues</u>			
1.				
2.		s17, s21		
3.				
II.	<u>Tax-specific Issues</u>			
a) Federal Tax Issues				
4.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
5.		s17, s21		
b) Provincial Tax Issues				
6.				
7.		s17, s21		
8.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		
	c) Municipal Tax Issues			
9.		s17, s21		
III.	<u>Issues by Section Reference</u>			
10.				
11.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		
12.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		
13.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
14.				
15.				
16.		s17, s21		
17.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
18.				
19.				
20.				
21.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
22.				
23.				
24.				
25.		s17, s21		
26.				
27.				
28.				

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

s17, s21

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: BCSRA request for meeting - Dec 11

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 517

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, December 10, 2014 12:48 PM
To: Todd, Melissa L MNGD:EX; Hansen, Brian MNGD:EX
Cc: Bridge, Jannea FIN:EX
Subject: RE: BCSRA request for meeting - Dec 11

Yes... I believe that is correct.

I had also invited Paul F to the meeting ...

Pat Parkinson
Executive Lead LNG Tax Development
Ministry of Finance
Phone #: 250 387-8990
Cell # 517

From: Todd, Melissa L MNGD:EX
Sent: Wednesday, December 10, 2014 12:48 PM
To: Parkinson, Pat A FIN:EX; Hansen, Brian MNGD:EX
Cc: Bridge, Jannea FIN:EX
Subject: RE: BCSRA request for meeting - Dec 11

My understanding was that the meeting was taking place in Victoria, so if Paul and Ben are attending in Victoria, that's great.

Brian will be in Vancouver and can take the call from there. I think we just weren't sure where everyone was taking the meeting from.

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, December 10, 2014 12:44 PM
To: Todd, Melissa L MNGD:EX; Hansen, Brian MNGD:EX
Cc: Bridge, Jannea FIN:EX
Subject: RE: BCSRA request for meeting - Dec 11

Sorry, we had booked the meeting for here in Victoria. Now I am confused. Has the venue changed.

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

From: Todd, Melissa L MNGD:EX
Sent: Wednesday, December 10, 2014 12:43 PM
To: Parkinson, Pat A FIN:EX; Hansen, Brian MNGD:EX
Subject: RE: BCSRA request for meeting - Dec 11

Pat, I understand you are not travelling to Vancouver for this meeting tomorrow. Will both Ben Stewart and Paul Irwin attend in Vancouver? I just need to let the front desk over there know who is coming.

Thanks,
Melissa

From: Parkinson, Pat A FIN:EX
Sent: Wednesday, December 10, 2014 12:41 PM
To: Hansen, Brian MNGD:EX
Cc: Todd, Melissa L MNGD:EX
Subject: RE: BCSRA request for meeting - Dec 11

We have already

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

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 10, 2014 12:40 PM
To: Todd, Melissa L MNGD:EX
Cc: Parkinson, Pat A FIN:EX
Subject: Re: BCSRA request for meeting - Dec 11

So can u let Paul Irwin know?

Sent from my iPhone

On Dec 10, 2014, at 12:35 PM, Todd, Melissa L MNGD:EX <Melissa.L.Todd@gov.bc.ca> wrote:

11am for this meeting. s15 has been booked at

This same room is booked for Keiren from Shell to use from 12-1pm.

From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 10, 2014 12:30 PM
To: Todd, Melissa L MNGD:EX
Cc: Parkinson, Pat A FIN:EX
Subject: Fwd: BCSRA request for meeting - Dec 11

I'd host them at hydro and do dial-in from there with Pat?

Sent from my iPhone

Begin forwarded message:

From: "Irwin, Paul MIT:EX" <Paul.Irwin@gov.bc.ca>
Date: December 10, 2014 at 11:48:31 AM PST
To: "Parkinson, Pat A FIN:EX" <Pat.Parkinson@gov.bc.ca>
Cc: "Hansen, Brian MNGD:EX" <Brian.Hansen@gov.bc.ca>, "Singh, Khris MIT:EX" <Khris.Singh@gov.bc.ca>
Subject: RE: BCSRA request for meeting - Dec 11

Hi Pat,
Can we confirm the venue/address for your meeting with BCSRA tomorrow at 11am?
I will be accompanying Ben to this meeting.
Thanks very much,
Paul

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 5, 2014 10:28 AM
To: Irwin, Paul MIT:EX
Cc: Hansen, Brian MNGD:EX
Subject: RE: BCSRA request for meeting - Dec 11

Sure.. I will make it work..

Let's do at 11:00..

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

From: Irwin, Paul MIT:EX
Sent: Friday, December 5, 2014 9:23 AM
To: Parkinson, Pat A FIN:EX
Cc: Hansen, Brian MNGD:EX
Subject: BCSRA request for meeting - Dec 11

Hello Pat,

I am coordinating Ben Stewart's schedule for his return visit to BC next week. He is planning to be in Victoria next Thursday December 11th and is hoping that you might have some time to sit down with him to discuss LNG taxation issues. Would you possibly have any time between 11am and 1pm to have a brief meeting with Ben?

Thanks for your consideration on this –and apologies for the late request. The day trip to Victoria was a late addition to Ben's schedule!

Best regards,

Paul

Paul Irwin

Executive Director, China

Ministry of International Trade

Suite 288-800 Hornby Street, Vancouver, British Columbia

Canada V6Z 2C5

T: 604 660 5906

M:  | F: 604 660 2251



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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:broyhansen@gmail.com>]
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.				
2.		s17, s21		
3.				
II.	<u>Tax-specific Issues</u>			
a)	Federal Tax Issues			
4.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
5.		s17, s21		
b) Provincial Tax Issues				
6.				
7.		s17, s21		
8.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		
	c) Municipal Tax Issues			
9.		s17, s21		
III.	<u>Issues by Section Reference</u>			
10.				
11.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		
12.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		
13.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
14.				
15.				
16.		s17, s21		
17.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
18.				
19.				
20.				
21.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
22.				
23.				
24.				
25.		s17, s21		
26.				
27.				
28.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
29.				
30.		s17, s21		
31.				
32.				
33.				
34.				

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

Follow Up Flag: Follow up
Flag Status: Flagged

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]
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]
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 4:29 PM
To: Beckett, Gurcharn FIN:EX
Subject: FW: Meeting with LNG Canada
Attachments: PDA Issues List Dec 15.docx

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]
Sent: Friday, December 12, 2014 10:54 AM
To: Hansen, Brian MNGD:EX; Jared.Kuehl@shell.com; Keiren.Ferris@shell.com; david.stanford@lngcanada.ca; arne.wiechmann@lngcanada.ca; apowell@deetken.com; anthony.patten@shearman.com; Carr, Steve MNGD:EX; 'Flanagan, Paul FIN:EX'; 'Milburn, Peter R FIN:EX; Nykyforuk, Tom JAG:EX; Taylor, Matthew JAG:EX; 'Parkinson, Pat A FIN:EX
Cc: 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 s15
Toll Free - North America
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.		s17, s21		
3.				
II.	<u>Tax-specific Issues</u>			
b)	Provincial Tax Issues			
4.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
5.		s17, s21		
6.				
III.	<u>Issues by Section Reference</u>			
7.				
8.		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
		s17, s21		

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
9.		s17, s21		
10.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
11.		s17, s21		
12.				
13.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
14.				
15.				
		s17, s21		
16.				
17.				
18.				

	Issue	Summary of LNGC Concern	Province's Response	Proposed Resolution
19.				
20.		s17, s21		
21.				
22.				
23.				

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

s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, February 26, 2016 5:21 PM
To: Anderson, Marika L FIN:EX
Cc: Flanagan, Paul FIN:EX
Subject: FW: MoU Draft #3 Dec 12- 14
Attachments: MoU Draft #3 Dec 12- 14.docx

From: Hansen, Brian MNGD:EX
Sent: Monday, December 15, 2014 11:52 AM
To: Parkinson, Pat A FIN:EX; Flanagan, Paul FIN:EX
Cc: Luchin, Mailyne JAG:EX
Subject: MoU Draft #3 Dec 12- 14

Hi Pat & Paul,

Can you have a look at this

²/_s I have this before Matthew and Tom as well.....this MOU is in follow along to the commitment under the LOI signed by PCC and AltaGas.

Brian

Pages 683 through 690 redacted for the following reasons:

s13, s17, s21

Anderson, Marika L FIN:EX

From: Parkinson, Pat A FIN:EX
Sent: Friday, December 4, 2015 7:59 AM
To: Beckett, Gurcharn FIN:EX
Subject: FW:

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

From: Flanagan, Paul FIN:EX
Sent: Wednesday, December 17, 2014 2:19 PM
To: Parkinson, Pat A FIN:EX
Subject: FW:

Brian got back to me regarding what outstanding issues petronas has. Not sure if any of this changes things.

Have a nice day.

Paul



From: Hansen, Brian MNGD:EX
Sent: Wednesday, December 17, 2014 2:03 PM
To: Flanagan, Paul FIN:EX
Subject: Re:

Hi Paul,

s13, s21

This might be complete list, although they could proceed without

s13, s21

Hope this helps
Brian

Sent from my iPhone

On Dec 17, 2014, at 1:54 PM, Flanagan, Paul FIN:EX <Paul.Flanagan@gov.bc.ca> wrote:

Hey Brian. What is left for Petronas in making a decision to proceed? Is it just the EA approval?
Anything else other than economics?

Have a nice day.

Paul

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

Follow Up Flag: Follow up
Flag Status: Flagged

Pat Parkinson
Executive Lead Economic Initiatives
Ministry of Finance
Phone #: 250 387-8990
Cell # 517

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 # 517

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 22nd. 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 8:22 AM
To: Beckett, Gurcham FIN:EX
Subject: FW: CIT credit requirements

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 5:45 PM
To: Flanagan, Paul FIN:EX
Subject: Re: CIT credit requirements

This is very problematic.

From: Flanagan, Paul FIN:EX
Sent: Wednesday, January 07, 2015 05:14 PM
To: Parkinson, Pat A FIN:EX
Subject: FW: CIT credit requirements
I think I knew about this.

Have a nice day.

Paul



From: Andre Powell [<mailto:apowell@deetken.com>]
Sent: Wednesday, January 7, 2015 4:09 PM
To: Flanagan, Paul FIN:EX; Hansen, Brian MNGD:EX
Subject: Fwd: CIT credit requirements

Hi Paul,
Happy New Years. I hope you had a good holiday.

I thought I'd pass on this question to you regarding the usage of the CIT credit. As context,

I am happy to arrange a call with Curtis ... or would you like to follow up directly?

Thanks,
Andre

----- Forwarded message -----

From: **Farebrother, Curtis** <Curtis.Farebrother@altagas.ca>

Date: 7 January 2015 at 09:22

Subject: CIT credit requirements

To: "Andre Powell (apowell@deetken.com)" <apowell@deetken.com>

Cc: "Carl Black (cblack@deetken.com)" <cblack@deetken.com>

Hi Andre,

Hopefully you had an excellent vacation and 2015 is treating you well.

s13, s17, s21

Thanks,

Curtis Farebrother

Business Analyst – Regional LNG

AltaGas Ltd.

direct line [403.691.7795](tel:403.691.7795) | main [403.691.7572](tel:403.691.7572) | <http://altagas.ca>

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--

André Powell

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