

**From:** [Huang, Yaan FIN:EX](#)  
**To:** ["mayormartin.mcbride@yahoo.ca"](mailto:mayormartin.mcbride@yahoo.ca)  
**Subject:** RE: McBride Community Forest Corporation s.21  
**Date:** Wednesday, December 9, 2015 9:23:00 AM

---

Hi Lorraine,

Here is the record we documented in our system on May 18, 2012:

"DISCUSSIONS WITH ACCOUNTANT MR. LYNN ROSS, PARTNER AT RHN SCHMITZ DE GRACE. IN THE FIRST CALL TO MR. ROSS, A COUPLE OF DAYS AGO, WE DISCUSSED THE FACT THAT THE  
s.21

Separately, I'll send you the October emails between me and Norm Hildebrandt, Partner of RHB Schmitz de Grace.

Thanks,  
Yaan

---

**From:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca) [mailto:[mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)]  
**Sent:** Tuesday, December 8, 2015 5:55 PM  
**To:** Huang, Yaan FIN:EX  
**Subject:** Re: McBride Community Forest Corporation s.21  
s.21

Hi Yaan

Did you have any luck finding the information from previous discussions as I literally cannot find anything in the office? Our accountants state they don't have any information either. I note that you documented the call on May 18, 2012.

Can you please do a search of your records and email me the results?

We (the board) are considering hiring new accountants so will be following up shortly.

Loranne

Sent from Windows Mail

---

**From:** [Huang, Yaan FIN:EX](#)

**Sent:** Monday, December 07, 2015 11:39 AM

**To:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)

Hi Lauranne,

I'm sure you have gone through my last email. We're looking forward to your feedback. Hopefully we can resolve this matter without unnecessary delay s.17 s.21  
s.17

BTW, please be advised that logging tax is a neutral tax. While paying the logging tax to BC, the company can claim the same amount of logging credit back from the CRA. s.21  
s.21

Please let me know if you have any further questions or concerns.

Thanks,

Yaan

250-387-1345

---

**From:** Huang, Yaan FIN:EX

**Sent:** Wednesday, December 2, 2015 11:31 AM

**To:** 'mayormartin.mcbride@yahoo.ca'

**Subject:** Re: McBride Community Forest Corporation s.21  
s.21

Hi Lauranne,

Further to our phone conversation yesterday, please allow me to first present the relevant sections of s.21

s.21

s.21

A few years ago, we had discussions with Lynn Ross, previous Partner of RHN Schmitz DeGrace  
CA's. s.21

s.21

We documented the conversations in our system on May 18, 2012.

We resumed the same conversation with Norm Hildebrandt, current Partner of RHN, on Oct. 9, 2015.

s.21

It seems that Mr. Hildebrandt did not have answer for that. So you were invited to join the conversation.

Hopefully I have provided the information that is important for you to know.

Best regards,

Yaan

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

**From:** [Huang, Yaan FIN:EX](#)  
**To:** ["mayormartin.mcbride@yahoo.ca"](#)  
**Subject:** re: McBride Community Forest Corporation s.21  
**Date:** Wednesday, December 9, 2015 9:24:00 AM

---

FYI

---

**From:** Norm Hildebrandt [mailto:[Norm@rhbcpa.ca](mailto:Norm@rhbcpa.ca)]  
**Sent:** Thursday, October 15, 2015 10:53 AM  
**To:** Huang, Yaan FIN:EX  
**Subject:** Re: McBride Community Forest Corporation s.21  
s.21

---

Hi Yaan

I'm not ignoring your email, I will try and get back to you early next week.

Thanks

**Norm Hildebrandt, CPA, CA**  
Partner

**RHB Schmitz de Grace**  
**Chartered Accountants**

10 - 556 Nor h Nechako Road  
Prince George, BC  
V2K 1A1

t: (250) 564-2515 ext 201  
t: (800) 976-7780 toll-free  
f: (250) 562-8722  
e: [Norm@rhbcpa.ca](mailto:Norm@rhbcpa.ca)

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On 09/10/15 4:03 PM, Huang, Yaan FIN:EX wrote:

Hi Norm,

It was nice talking to you this afternoon.

We had conversations with Lynn Ross a few years ago. s.21  
s.21

---

Thanks,  
Yaan

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

**From:** [Huang, Yaan FIN:EX](#)  
**To:** ["Calder, Chris N"](#)  
**Cc:** ["mayormartin.mcbride@yahoo.ca"](#)  
**Subject:** RE: McBride Community Forest Corporation S.21  
**Date:** Thursday, March 24, 2016 10:01:00 AM

---

That is great. Looking forward to talking with you Chris.

Thanks,

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

---

**From:** Calder, Chris N [<mailto:cncalder@kpmg.ca>]  
**Sent:** Thursday, March 24, 2016 9:49 AM  
**To:** Huang, Yaan FIN:EX; [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)  
**Subject:** RE: McBride Community Forest Corporation S.21  
S.21

Hi Lorraine and Yaan,

I am meeting with the previous auditors on Monday afternoon to transition the file from their firm to ours.

After gaining an understanding of what the previous firm had filed regarding corporate and logging taxes, we can begin to assist on this issue.

Thanks,

**Chris Calder, B.COMM, CPA, CA**

Manager, KPMG Enterprise

KPMG LLP

#400-177 Victoria Street  
Prince George, BC, V2L 5R8  
T: 250-614-4064  
M: 250-563-7151  
F: 250-563-5693  
[cncalder@kpmg.ca](mailto:cncalder@kpmg.ca)

---

**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]  
**Sent:** Thursday, March 24, 2016 9:41 AM  
**To:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)

**Cc:** Calder, Chris N <cncalder@kpmg.ca>

**Subject:** RE: McBride Community Forest Corporation s.21  
s.21

Thank Lorraine. Hopefully Chris will contact me soon.

Yaan  
250-387-1345

---

**From:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca) [mailto:[mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)]

**Sent:** Thursday, March 24, 2016 7:53 AM

**To:** Huang, Yaan FIN:EX; [cncalder@kpmg.ca](mailto:cncalder@kpmg.ca)

**Cc:** Lorraine Martin

**Subject:** Re: McBride Community Forest Corporation s.21  
s.21

Hi Yaan

Thanks Yaan for providing that information. Our new accountant is KPMG, Chris Calder has been updated on our situation (and cc'd in this email).

Lorraine

Sent from Windows Mail

---

**From:** [Huang, Yaan FIN:EX](mailto:Huang, Yaan FIN:EX)

**Sent:** Wednesday, March 23, 2016 10:50 AM

**To:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)

Good morning Lorraine,

Who is the new accountant? We still have not yet heard from him or her.

My understanding is that the s.21  
s.21

s.13

Thanks,  
Yaan  
250-387-1345

---

**From:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca) [mailto:[mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)]

**Sent:** Tuesday, January 12, 2016 6:26 PM

**To:** Huang, Yaan FIN:EX

**Subject:** Re: McBride Community Forest Corporation s.21

ok, I will pass this on to the new accountant.

Sent from Windows Mail

**From:** Huang, Yaan FIN:EX

**Sent:** Tuesday, January 12, 2016 1:04 PM

**To:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)

Thanks Lorraine. Looking forward to working with the new accountant.

s.21

Thanks,  
Yaan  
250-387-1345

**From:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca) [mailto:[mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)]

**Sent:** Tuesday, January 12, 2016 8:56 AM

**To:** Huang, Yaan FIN:EX

**Subject:** Re: McBride Community Forest Corporation s.21  
s.21

Hi Yaan

I have included the board and professional RPF's on our correspondence. The board has decided to hire new accountants. We are looking into this with the BC Community Forest Association as the Ministry determination would affect numerous community forest organizations in BC.

s.17  
You mentioned s.21  
submit documentation to your Ministry and didn't submit? s.21  
s.21

Do we have to

I will keep you informed as to our progress.

Loranne

Sent from Windows Mail



**From:** [Huang, Yaan FIN:EX](#)

**Sent:** Monday, January 11, 2016 2:10 PM

**To:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)

Hi Lorraine,

Another month has passed by. Have you done your research and prepared your response?

Yaan

250-387-1345

---

**From:** Huang, Yaan FIN:EX

**Sent:** Wednesday, December 9, 2015 9:56 AM

**To:** 'mayormartin.mcbride@yahoo.ca'

**Subject:** RE: McBride Community Forest Corporation s.21  
s.21

Lorraine,

Please find attached the fax we sent to Lynn Ross on May 18, 2012.

The fax confirmed the discussions we had with him. It also contained the CRA technical interpretation about s.21

Yaan

---

**From:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca) [<mailto:mayormartin.mcbride@yahoo.ca>]

**Sent:** Tuesday, December 8, 2015 5:55 PM

**To:** Huang, Yaan FIN:EX

**Subject:** Re: McBride Community Forest Corporation s.21  
s.21

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Lorraine

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**Sent:** Monday, December 07, 2015 11:39 AM

**To:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)

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Hopefully we can resolve this matter without unnecessary delay. **s.17**

**s.s.21**

BTW, please be advised that logging tax is a neutral tax. While paying the logging tax to BC,  
the company can claim the same amount of logging credit back from the CRA. **s.21**

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Please let me know if you have any further questions or concerns.

Thanks,

Yaan

250-387-1345

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**Sent:** Wednesday, December 2, 2015 11:31 AM

**To:** 'mayormartin.mcbride@yahoo.ca'

**Subject:** Re: McBride Community Forest Corporation **s.21**

**s.21**

Hi Lauranne,

Further to our phone conversation yesterday, please allow me to first present the relevant  
sections of **s.21**

**s.21**

s.21

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s.21 ] We documented the conversations in our system on May 18, 2012.

We resumed the same conversation with Norm Hildebrandt, current Partner of RHN, on Oct. 9, 2015.

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Hopefully I have provided the information that is important for you to know.

Best regards,

Yaan

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

---

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-----

**From:** Mitchell, Stanley  
**To:** [Huang, Yaan](#) FIN:EX  
**Subject:** McBride Community Forest  
**Date:** Tuesday, March 29, 2016 2:58:13 PM  
**Attachments:** S.21 [case.pdf](#)

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-----

Page 14 to/à Page 36

Withheld pursuant to/removed as

s.21

**From:** Mitchell, Stanley  
**To:** [Huang, Yaan FIN:EX](#)  
**Subject:** RE: McBride Community Forest  
**Date:** Monday, April 4, 2016 9:33:06 AM  
**Attachments:** [Ministry of Forests background of community forests.docx](#)

---

Yaan, in respect of questions, if it was in reference to whether BC has a s.21  
s.21

<https://www.for.gov.bc.ca/htth/timber-tenures/community/index.htm>

I am also enclosing a summary copy of some the key items noted from this webpage for your reference.

After you have had a chance to review I would appreciate the opportunity to discuss this further with you if you like.

Regards,

**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

KPMG LLP

400 - 177 Victoria Street  
Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

---

**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]  
**Sent:** Friday, April 01, 2016 4:06 PM

**To:** Mitchell, Stanley <stanmitchell@kpmg.ca>

**Subject:** RE: McBride Community Forest

Stan,

Thank you for your points. I'm still looking forward to answers to the questions I raised in the earlier email. We'll put responses together after that.

Have a nice weekend Stan,

Yaan

250-387-1345

---

**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]

**Sent:** Thursday, March 31, 2016 3:35 PM

**To:** Huang, Yaan FIN:EX

**Subject:** RE: McBride Community Forest

Thanks for the email Yaan,

I am waiting for a call back for some further information from McBride Community Forest but have the following observations as to where this case has relevance

s.21

Regards,



**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

KPMG LLP

400 - 177 Victoria Street  
Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

---

**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]

**Sent:** Thursday, March 31, 2016 2:23 PM

**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>

**Subject:** RE: McBride Community Forest

Hi Stan,

I've gone through the court case you provided.

Here are two important questions for the relevance of this court case:

s.21

You may provide your thoughts about this court case to establish the relevance to our case.

Thanks,  
Yaan  
250-387-1345

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

---

**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]

**Sent:** Tuesday, March 29, 2016 2:58 PM

**To:** Huang, Yaan FIN:EX

**Subject:** McBride Community Forest

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## Goals of the Community Forest Program

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This form of tenure is intended to provide new opportunities for community management of Crown forest land.

By providing communities with greater flexibility to manage local forests, government seeks to:

- provide long-term opportunities for achieving a range of community objectives, values and priorities
- diversify the use of and benefits derived from the community forest agreement area
- provide social and economic benefits to British Columbia
- undertake community forestry consistent with sound principles of environmental stewardship that reflect a broad spectrum of values
- promote community involvement and participation
- promote communication and strengthen relationships between Aboriginal and non-Aboriginal communities and persons
- foster innovation
- advocate forest worker safety

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## Community Forest Agreements

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In British Columbia, a community forest can be described as any forestry operation managed by a local government, community group, or First Nation for the benefit of the entire community.

Through the [Forestry Revitalization Plan](#) and timber reallocation, government committed to diversifying the forest economy and creating new opportunities. Under the plan, about 1.2 million cubic metres of timber will be available for small tenures such as community forests and woodlots.

Community forests are an important and growing opportunity for communities, supporting new options in recreation, wildlife and watershed management.

Harvesting operations can also provide a source of revenue, supporting local priorities, while harvest rates and exact locations within the tenure can be set to meet locally determined objectives and interests.

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## Legislation

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Legislation for community forests is contained within the Forest Act, Part 3, Division 7.1

The Community Tenures Regulation (July, 2004) defines eligible applicants and establishes criteria used to evaluate applications.

Community forests legislation and regulations also:

- set out the content of the new community forest agreement;
- link the new agreement to key provisions in the Forest Act;
- enables the development of regulations related to the agreement;
- establishes provisions to award and evaluate agreements.

The Ministry of Forests provides a page of links to current regulations and legislation at the following location:

<https://www.for.gov.bc.ca/tasb/legsregs/>

Copies of regulations are also available through Queen's Printer.

**From:** Huang, Yaan FIN:EX  
**To:** "Mitchell, Stanley"  
**Subject:** RE: McBride Community Forest  
**Date:** Tuesday, April 5, 2016 11:45:00 AM

---

Hi Stan,

s.22 | Let me go through those information first before getting back to you. BTW, I also received your voice MSG.

Thanks,  
Yaan  
250-387-1345

---

**From:** Mitchell, Stanley [mailto:stanmitchell@kpmg.ca]  
**Sent:** Monday, April 4, 2016 9:33 AM  
**To:** Huang, Yaan FIN:EX  
**Subject:** RE: McBride Community Forest

Yaan, in respect of questions, if it was in reference to whether BC has a s.21  
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---

<https://www.for.gov.bc.ca/htth/timber-tenures/community/index.htm>

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Regards,

**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

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Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

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**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]

**Sent:** Friday, April 01, 2016 4:06 PM

**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>

**Subject:** RE: McBride Community Forest

Stan,

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Have a nice weekend Stan,

Yaan

250-387-1345

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**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]

**Sent:** Thursday, March 31, 2016 3:35 PM

**To:** Huang, Yaan FIN:EX

**Subject:** RE: McBride Community Forest

Thanks for the email Yaan,

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s.21

s.21

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Regards,

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Partner, KPMG Enterprise

KPMG LLP

400 - 177 Victoria Street  
Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

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**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]

**Sent:** Thursday, March 31, 2016 2:23 PM

**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>

**Subject:** RE: McBride Community Forest

Hi Stan,

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You may provide your thoughts about this court case to establish the relevance to our case.

Thanks,  
Yaan  
250-387-1345

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax*

Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434

---

**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]  
**Sent:** Tuesday, March 29, 2016 2:58 PM  
**To:** Huang, Yaan FIN:EX  
**Subject:** McBride Community Forest

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*If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.*

-----



**From:** Mitchell, Stanley  
**To:** [Huang, Yaan FIN:EX](#)  
**Subject:** RE: McBride Community Forest Corporation  
**Date:** Tuesday, April 26, 2016 11:46:25 AM

---

Thank you very much for your attention to this Yaan

**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

KPMG LLP

400 - 177 Victoria Street  
Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

---

**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]  
**Sent:** Tuesday, April 26, 2016 11:37 AM  
**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>  
**Cc:** [mayormartin.mcbride@yahoo.ca](mailto:mayormartin.mcbride@yahoo.ca)  
**Subject:** RE: McBride Community Forest Corporation

Hi Stan,

McBride Community Forest Corporation s.21  
s.21

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Thank you for your assistance.

Best regards,  
Yaan

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

---

**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]  
**Sent:** Friday, April 8, 2016 10:22 AM  
**To:** Huang, Yaan FIN:EX  
**Subject:** RE: McBride Community Forest

Yaan, s.21

Regards,

**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

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Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

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**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]  
**Sent:** Friday, April 08, 2016 9:58 AM  
**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>  
**Subject:** RE: McBride Community Forest

Stan,

Would you please tell me what timber licenses the company got from Ministry of Forests?

Thanks,  
Yaan  
250-387-1345

---

**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]  
**Sent:** Monday, April 4, 2016 9:33 AM  
**To:** Huang, Yaan FIN:EX  
**Subject:** RE: McBride Community Forest

Yaan, in respect of questions, if it was in reference to whether BC has a s.21 |  
s.21

<https://www.for.gov.bc.ca/hth/timber-tenures/community/index.htm>

I am also enclosing a summary copy of some the key items noted from this webpage for your reference.

After you have had a chance to review I would appreciate the opportunity to discuss this further with you if you like.

Regards,

**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

KPMG LLP

400 - 177 Victoria Street  
Prince George, BC V2L 5R8  
T 250 563 7151  
F 250 563 5693  
[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)

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**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]

**Sent:** Friday, April 01, 2016 4:06 PM

**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>

**Subject:** RE: McBride Community Forest

Stan,

Thank you for your points. I'm still looking forward to answers to the questions I raised in the earlier email. We'll put responses together after that.

Have a nice weekend Stan,  
Yaan  
250-387-1345

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**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]

**Sent:** Thursday, March 31, 2016 3:35 PM  
**To:** Huang, Yaan FIN:EX  
**Subject:** RE: McBride Community Forest

Thanks for the email Yaan,

I am waiting for a call back for some further information from McBride Community Forest but have the following observations as to where this case has relevance

s.21

Regards,

**Stan Mitchell, B. Comm, CPA, CA**

Partner, KPMG Enterprise

KPMG LLP

400 - 177 Victoria Street  
Prince George, BC V2L 5R8  
T 250 563 7151

**From:** Huang, Yaan FIN:EX [<mailto:Yaan.Huang@gov.bc.ca>]  
**Sent:** Thursday, March 31, 2016 2:23 PM  
**To:** Mitchell, Stanley <[stanmitchell@kpmg.ca](mailto:stanmitchell@kpmg.ca)>  
**Subject:** RE: McBride Community Forest

Hi Stan,

I've gone through the court case you provided.  
Here are two important questions for the relevance of this court case:  
s.21

You may provide your thoughts about this court case to establish the relevance to our case.

Thanks,  
Yaan  
250-387-1345

*Yaan Huang, CPA, CGA  
Senior Tax Auditor, Logging Tax  
Income Tax Branch, Ministry of Finance  
Tel. 250-387-1345  
Fax 250-356-0434*

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**From:** Mitchell, Stanley [<mailto:stanmitchell@kpmg.ca>]  
**Sent:** Tuesday, March 29, 2016 2:58 PM  
**To:** Huang, Yaan FIN:EX  
**Subject:** McBride Community Forest

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- **Disclaimer concerning tax advice** (<http://taxdisclaimer.kpmg.ca>).

*If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.*

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s.21

Memo

MR. LYNN ROSS, PARTNER AT RHN SCHMITZ DE GRACE. IN THE FIRST CALL TO MR. ROSS, A COUPLE OF DAYS AGO, WE DISCUSSED THE FACT THAT S.21  
S.21



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s.21

File Copy

Page 74 to/à Page 81

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