



Composite Assessment Review Board

March 26, 2013

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Attention: Gilbert J. Ludwig or
James B. Laycraft

Attention: Carol Zukiwski or
Cherisse Killick-Dzenick

Dear Sirs and Mesdames:

Re: Results of Preliminary Hearing held March 21, 2013
Canadian Natural Resources Ltd. v. Regional Municipality of Wood Buffalo
2011 Assessment Complaint
Decision: CARB Order 005-2013-P

During the preliminary hearing on this matter held March 21, 2013, the issue before the Board in relation to the 2011 complaint related to any follow-up issues arising from Board Order CARB 001-2013.

The Board is aware that the Complainant has provided calculations to the Respondent arising from the Board's Order. During the hearing on March 21, 2013, the Respondent indicated that a letter to the Complainant should be forthcoming shortly, perhaps by March 22, 2013.

During the hearing, the Board directed that the correspondence be sent directly to the Complainant and the Respondent should advise the CARB clerk and counsel that the correspondence has been sent.

If, following that correspondence, there are issues to be resolved between the parties, then the correspondence will continue between the parties. If the parties are in agreement, then they should advise the Board of the agreement and its impact on the assessment, so that the Board may issue a subsequent order directing the amendment to the assessment roll in accordance with that agreement. If the parties have any issues requiring the direction of the Board, then the parties should advise the Board so that the CARB may reconvene to address those issues.

The Board is mindful that the decision may have a financial impact on the parties and urges the parties to discuss this matter as soon as practicable. If the parties have not communicated with the CARB clerk or counsel prior to April 29, 2013, the CARB will consider the status of this matter on April 29, 2013. The CARB directs that no later than April 22, 2013, the parties advise

the CARB if it will be necessary for the full panel of the CARB to be convened, so that arrangements can be made.

During the hearing, the CARB canvassed the parties regarding the format of the decision. Both parties agreed that the CARB need not issue a formal order in relation to this matter.

Yours truly,

Wayne Kipp

Wayne Kipp
Presiding Member
Composite Assessment Review Board
Regional Municipality of Wood Buffalo