

Composite Assessment Review Board

May 9, 2013

Wilson Laycraft Barristers & Solicitors 1601, 333 – 11th Avenue S.W. Calgary, Alberta T2R 1L9 Reynolds Mirth Richards & Farmer LLP Barristers & Solicitors 3200, 10180 – 101 Street Edmonton, AB T5J 3W8

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 April 29, 2013 Canadian Natural Resources Ltd. v. Regional Municipality of Wood Buffalo 2010 Assessment Complaint Decision: CARB Order 008-2013-P

During the preliminary hearing on this matter held April 29, 2013, the issue before the Board in relation to the 2010 complaint related to the status of the Respondent Municipality's review of Board Order CARB 001-2013 and its effect on the 2010 Complaint.

The Respondent indicated that its position on this matter would be, in part, determined by the Board's decision in relation to the applications regarding issue estoppel and brought by the parties in the 2012 Assessment Complaint in relation to this property. While the Complainant wished to have the Respondent's submissions, it understood that the matter would be, at least in part, affected by the Board's decision in the 2012 complaint.

The CARB directs that:

- 1. the matter be put over to the June 20, 2013 preliminary hearing;
- 2. the parties advise the CARB by no later than June 13, 2013 as to their position, and
- 3. the CARB will hear a status update on this matter on June 20, 2013.

Given the nature of the hearing, the CARB had chosen to issue a letter decision in relation to this matter.

Yours truly,

This Moumord

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