

GAS ROYALTY OPERATIONS INFORMATION BULLETIN December 2012

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PRICING RATES AND TRANSPORTATION INFORMATION

- A.** For Pricing, Royalty Rates and Transportation Information for October 2012, refer to the [Information Letter](#).

The monthly default sulphur price for October 2012 is \$112.58.

Annual Sulphur Default Price

2007	2008	2009	2010	2011
\$32.53	\$297.38	\$5.83	\$42.19	109.98

B. NOTICES

Statutory Requirement and Recalculation of 2008 Royalty

A production year becomes statute barred on December 31st, four years after the end of a production year. Once a year has become statute barred, calculation or recalculation of royalty does not occur on a monthly basis. Section 38 of the Mines and Minerals Act provides for recalculation of royalty that can be initiated in two ways:

1. On the department's initiative in conjunction with an audit or examination; or
2. At the request of a royalty payer.

Department Initiated Amendments

Please refer to [Attachment 1](#) for a list of wells and facilities under the Otherwise Flared Solution Gas (OFSG) Royalty Waiver Program and a list of wells under the Deep Gas Royalty Holiday Program (DGRHP) that require the fifth (5th) year to be open for the 2008 production year. For more information, please contact Joyce Chen at 780/427-1550.

2008 Production Year Audits in Progress at the end of 2012

The 2008 production year becomes statute barred on December 31, 2012. Non-operator partners are advised that certain Enhanced Oil Recovery Schemes, CO2 Project Credit claims, Allowable Costs, Custom Processing Fees, Capital Costs, Custom Processing Adjustment Factor (CPAF), and Volumetric Reporting Discrepancy Audits are currently in progress.

It is anticipated that these audits will be completed before December 31, 2012. However, should circumstances warrant, completion of these audits will occur in 2013. A list of Facility Cost Centres affected by the custom processing adjustment factor reviews and a list of Facilities affected by outstanding AC2 and AC4 audits is included, see [Attachment 2](#) and [2a](#).

Royalty clients are also reminded that amendments received by the Department in the fourth year following the production year may be subject to audit. If the amendments are received late in the fourth year and insufficient time is available for the Department to commence a review of the amendments prior to the end of the year, the Department reserves the right to commence the audit at the beginning of the fifth year.

If you have any questions, please contact Kris Pretty of the Compliance & Assurance Group at 403-297-8785.

Industry Recalculation of 2008 Royalty

Industry initiated royalty recalculation requests for the 2008 production year must be submitted in writing to the attention of Pat Van Meer, Manager, Volumetric & Cost Reporting, Gas Royalty Operations. This request must be received by the department on, or before, December 31, 2012 and it must include the following:

- Identification of the recalculation facility or facilities
- A list of the royalty variables proposed for recalculation
- The reason for the recalculation
- The production year of the recalculation
- An order of magnitude estimate (i.e. >\$100,000, >\$1 Million, >\$2 Million, etc..) of the recalculation requested
- Identification of all royalty clients that may be impacted by the request (this is necessary, especially in situations where volumes may be cascaded to another client who is expected to respond to the cascade)
- Confirmation from the operator that the affected partner(s) have been notified
- A sample copy of the submission pertaining to a particular production month in paper or electronic format (e.g., excel)

If the request meets the department's terms and conditions for recalculation, it will be approved. A request made during the fourth year following the production year, must be completed before the end of the fifth year, with a reasonable time for a review by the department, prior to the end of the fifth year.

If you have any questions regarding this process, please contact your Volumetric & Cost Reporting portfolio representative, as identified in Section F of this bulletin.

Office Closures – Christmas Period

All Alberta Energy offices will be closed from Monday, December 24 to Wednesday, December 26, 2012, inclusive. Our offices are also closed on Tuesday, January 1, 2013

Alberta Energy – Gas Royalty Operations Calendar

A [2013 calendar](#) is attached, which provides critical filing dates that clients are required to meet with respect to Gas Royalty processing cut-off periods.

C. MONTHLY INFORMATION

October 2012 Royalty Due January 31

- **Royalty clients are to remit the total amount payable shown on the January 2013 Statement of Account by January 31, 2013.** If the amount payable includes accrued current period interest, the interest has only been accrued to the statement issue date. Clients must also include the additional interest that has accrued from the statement issue date to the date of payment, using the per diem amount provided.
- **The January 2013 Statement of Account shows your amount payable as of the Statement issue date. It includes any outstanding balances from your previous statement, your October 2012 invoice amount and any applicable current period interest charges. It also identifies refunds resulting from overpayments.**
- Current period interest will not be charged on current invoice charges for the production month of October 2012 if it is paid in full by January 31, 2013.
- Current period interest will accrue on any overdue charges commencing the first day after the due-date until it is paid in full.

Note: If the due date falls on a non-business day, the next business day will apply as the due date.

- Cheques are payable to the Government of Alberta.

November 2012 VA4 Due January 15

The VA4 forms for the production month of November 2012 are due in the department offices by January 15, 2013.

Note: If the due date falls on a non-business day, the next business day will apply as the due date for VA4 forms.

Petrinex Deadline Submissions

The Petrinex deadline for SAF, OAF, and Volumetric submissions are posted on the [Petrinex](#) website “Reporting Calendars” under Calendars. *Changes to this calendar will be posted on the Petrinex website home page in “Broadcast Messages.”*

Interest Rate December 2012

Alberta Energy’s interest rate for December is 4.00%.

September Provisional Assessment Charge

The summary of Provisional Assessment Charges for all production periods in the September 2012 billing period was:

First Time Provisional Assessment	Reversals of Provisional Assessments (Net)	Net Provisional Assessment
\$1,646,114.90	(\$1,201,972.54)	\$444,142.36

September Penalty Charges

The penalty table below shows at the form level, the total penalty charges and reversals, for the September 2012 billing period.

Forms	Penalty Charges	Penalty Reversals	Net Penalty Charges for 2012/09
AC2	\$47,300	\$(9,500)	\$37,800
AC4	\$0	\$0	\$0
AC5	\$600	\$0	\$600
NGL1	\$0	\$0	\$0
VA2	\$0	\$0	\$0
VA3	\$0	\$0	\$0
VA4	\$0	\$0	\$0
Total	\$47,900	\$(9,500)	\$38,400

Production Allocation Discrepancy (PAD) Potential Royalty Impact

As of the September 2012 billing period, the potential royalty dollar impact is estimated as \$69.7 million, distributed as follows by production year:

2009	2010	2011	2012
\$19.1 million	\$22.3 million	\$21.7 million	\$6.6 million

NOTE: These values are not intended to show that Crown royalty has been understated but do illustrate the consequences of incorrect reporting.

Gas Royalty Operations Support

Upon request, Gas Royalty Operations staff will be available to meet with clients who need assistance with royalty reporting. Royalty clients requiring assistance are encouraged to contact your respective Gas Royalty Volumetric and Cost Reporting portfolio representative, as identified in [Section F](#) of this bulletin, to arrange a meeting.

Well Event Measured Depth Determination Letter

The department has issued a “Well Event Measured Depth Determination Letter” under the Report Package DOE – Gas to facility operators via the PRA on December 3, and December 14, 2012. This letter shows the confirmed Measured Depth (MD) of each active well event that will be used to calculate the Depth Factor (DF) of the quantity component rate under the Alberta Royalty Framework formula. A well event that is not listed on the letter and does not have a confirmed MD will receive a DF of 1. When the changes to the MD are confirmed by the department, a letter is issued to a facility operator who reports changes through the PRA to well event attributes affecting MD. All changes to the MD are applied on a go forward basis only. Facility operators are advised to submit well event attribute changes by the last day of the calendar month in order for timely determination of MD.

NGDDP Confidential Wells

Wells designated as “confidential” will be reviewed prior to the removal of the “confidential” status, if the directional surveys and completion reports are provided to the department. Please send directional surveys and completion reports to GasRoyaltyPrograms@gov.ab.ca

If you have any questions, please contact Joyce Chen at 780-427-1550.

D. INFRASTRUCTURE DATA CHANGES

Client ID Listing

The BA Identifiers Report is a directory of Business Associate (BA) names, codes, status (e.g. struck, active, amalgamated, etc.), status effective dates, and effective August 2004, includes Working Interest Owner (WIO) role start/end dates.

This [report](#) is also published daily on the Petrinex website.

The Department reminds Business Associates to review their WIO role to ensure that the start and end dates are reflected correctly. If the BA does not have an active WIO role, the operators cannot allocate volumes to the BA for the relevant production periods through the SAF/OAF allocations.

- If a BA has a WIO role, then that BA can receive SAF/OAF allocations from the WIO role start date forward.
- If a BA has a WIO role with an end date, then they can only receive SAF/OAF allocations from the WIO role start date until the end date. Any SAF/OAF allocations after the end date will be rejected.
- If a BA does not have a WIO role start date, then that BA cannot receive SAF/OAF allocations.

Please contact Client Registry at 780-422-1395, if you have any questions regarding the information supplied on this listing.

Client Status Changes

Clients must ensure that all royalty documents are completed using only valid client names and IDs. It is critical that royalty clients use current legal client names and their appropriate IDs on all documents to ensure accurate royalty calculation and to prevent provisional assessment and penalties. Rejects will occur when invalid IDs are used.

If you require information regarding client names or IDs, please contact Client Registry at 780-422-1395.

Nova Tolls - Multiple Gas Reference Prices

Royalty information related to the implementation of the Factor Model negotiated with industry for determining Multiple Gas Valuation Prices is provided on the Natural Gas website's Royalty Related Information page under [Facility Royalty Trigger Factors and Meter Station Ties](#).

E. REMINDERS

AC2 Retirement Reporting

In a review of the 2008 AC2 reporting year, the Department has noted that a significant number of retirements have been reported. In order to ensure that any asset that is retired or any Facility Cost Centre (FCC) that is retired has been correctly reported, a distinction is made between disposed, retired, terminated and out-of-service assets. The 2006 and 2009 Alberta Natural Gas Royalty Guidelines state:

Appendix N:

- “**Disposed asset** means an asset included in the allowable capital cost of a facility cost centre and which has been **sold or otherwise disposed of.**”
- “**Retired asset** means an asset included in the allowable capital cost of a facility cost centre that has been **permanently retired** from service.”
- “**Terminated asset** means an asset included in the allowable capital cost of a facility cost centre, which has been terminated and **will not be returned to service.**”
- “**Out-of-service asset**, in relation to allowable capital cost, means an asset that is either **shut in or abandoned.**”

Chapter VI, Section 3.3.1 - Capital Cost Allowance:

- “If the net book value of a disposed asset is not identifiable, the asset may be removed at a net book value estimated by a professional engineer.
- ”Any remaining allowable capital cost is added to the capital cost allowance in the year in which the asset is retired or terminated.”
- “**The net book value of a retired or terminated asset is zero.**”
- “Out-of-service assets include assets that are shut-in or abandoned. These assets may be removed from the facility capital pool after one full year (12 months) of out-of-service status. These assets can be reactivated when production commences to match revenues with costs. The reinstatement value will be the net book value of the asset at the time of shut-in.

When an asset is retired, the remaining value is written off. By writing off the value of the asset, the Crown has shared in 100% of the cost of the asset. An entire FCC may be retired only if there are no volumes passing through the FCC.

Royalty Liable Gas Used for Fuel (PURREC/PURDISP)

The Department is reviewing volumetric dispositions of gas, reported on Petrinex, from batteries, gathering systems or gas plants to batteries, gathering systems or gas plants that is sold or deemed sold for fuel. This review is for production year 2008 onward and is to be completed in 2013. The objective of the review is to ensure that all gas sold and used for fuel is accurately reported on Petrinex to facilitate Crown royalty calculation. Where reporting errors are found royalty clients will be notified to submit amendments.

Effective June 4, 2009, when there is a sale of gas or transfer of ownership within the royalty network, the selling facility is required to report PURDISP, which would then auto populate the PURREC for the purchaser (receiving facility). This enhances the controls to prevent fuel sale gas volumes from being incorrectly reported in Petrinex. This new reporting method also applies to all prior period amendments completed after June 4, 2009. A purchase disposition (PURDISP) is a volume of product that has been sold by a facility to another facility within the royalty network. A PURDISP of gas is subject to Crown royalty charges.

For example: effective June 4, 2009, if a gas plant (GP) sells gas for fuel to a battery (BT) each month, the reporting is as follows:

1. The GP Operator must report a PURDISP.
2. This will auto populate a PURREC at the BT.
3. The GP operator must then file a SAF/OAF for the PURDISP volumes.

All parties should take steps to ensure that in network sales or transfers of gas are correctly reported in Petrinex.

If you have any questions, please contact Salim Sumar at 780-422-9255.

Reporting Reminders

Royalty clients are reminded that the information they are required to file to Alberta Energy must be complete and accurate. This includes any information prepared by third parties which is submitted to Alberta Energy. The Alberta Natural Gas Royalty Guidelines are provided to add clarity to the filing requirements. Additional clarification, if required, can be sought directly from Alberta Energy by contacting our Volumetric and Cost Reporting client portfolio team.

We would also point out that both the Natural Gas Royalty Regulation, 2002 and the Natural Gas Royalty Regulation, 2009 provide the ability for the Crown to assess penalties related to the filing of inaccurate statements. An explanation of this provision is contained in the Alberta Gas Royalty Guidelines in Chapter II Section 1.7, “**Penalties on Inaccurate Statements in a Required Report**”.

If a reporting error is discovered and the royalty client is notified of the error, the royalty client has 12 months from the date of notice to correct any similar errors **in all subsequent period filings**. If these errors are not corrected penalties of not less than \$1,000 and up to 50 per cent of the underpayment principal amount may be imposed.

F. POINTS OF CONTACT

Quick Reference

Petrinex	Petrinexsupport@Petrinex.ca
V&CR	VCR1@gov.ab.ca
	VCR2@gov.ab.ca
	VCR3@gov.ab.ca
Management Information	ManagementInformation.Energy@gov.ab.ca
Gas Royalty Accounts	GasRoyaltyAccounts.Energy@gov.ab.ca
Royalty Features	GasRoyaltyPrograms@gov.ab.ca

Petrinex (formerly Petroleum Registry of Alberta)

The focal point for communications regarding preparations for, access to, or utilization of Petrinex is the Petrinex Service Desk.

Contact Information:

Phone: 403-297-6111 or 1-800-992-1144

Fax: 403-297-3665

Email: Petrinexsupport@Petrinex.ca

Website: www.Petrinex.ca

Volumetric & Cost Reporting

Volumetric & Cost Reporting is structured as a Business Associate client portfolio system, which assigns a given Business Associate to one of three teams. Listed below is the portfolio breakdown along with the Volumetric & Cost Reporting Team Leads and phone numbers. The portfolios are divided by company name and not by BA ID.

Example: If your company name is the “Gas Company” you would call the C – G team at 780-644-1202

Business Associate	Phone Number and E-mail Address	Team Lead
Numbered companies, A, B, H-P	780-644-1201 VCR1@gov.ab.ca	Mary Spearing
C – G	780-644-1202 VCR2@gov.ab.ca	Lily Hiew
Q – Z	780-644-1203 VCR3@gov.ab.ca	Jyoti Bhambhani

Gas Royalty Reception: 780-422-8727
Fax: 780-427-3334 or 780-422-8732
Alberta Toll Free: 780-310-0000

Hours of operation are 8:15 a.m. to 4:30 p.m. Voice messages left after 4:30 p.m. will be answered the next business day.

In situations where a company has just amalgamated or purchased another company, the general rule is to call the team that is responsible for the “Supra” business associate, or Royalty payer.

Below are some guidelines for clients who are unsure which Volumetric and Cost Reporting Team to call regarding their questions.

1. **Amalgamation/consolidation** - Call the team responsible for the “Supra” business associate (Royalty Payer).

i.e. ABC Oil and Gas amalgamates with Zed Exploration and Zed is the amalgamator (royalty payer). When calling Volumetric and Cost Reporting regarding business for ABC Oil and Gas, you would call Team 3 (Q-Z) (780-644-1203) because Zed Exploration is now the Supra business associate and royalty payer. This rule would apply even if you were calling regarding business that is prior to the acquisition or amalgamation.
2. **Asset Purchase** - Call the team responsible for your company.
i.e. 123 Gas purchases the assets of TSP Exploration, but not the company. When calling Volumetric and Cost Reporting regarding business for 123 Gas, you would call Team 1 (# Co., A, B, & H-P) (780-644-1201) because you have only purchased assets.
3. **Consultants/service providers** - If you have a contract to provide production accounting services to a company, call the team responsible for your client’s company.
i.e. Paul Snow Consulting Services enters into a contract with Duckback Oil and Gas and Olive Oil and Gas. Paul Snow would contact Team 2 (C-G) (780-644-1202) to discuss Duckback Oil business and Team 1 (# Co., A, B, & H-P) (780-644-1201) to discuss Olive Oil and Gas business. At the time the contract is signed, Paul Snow would have had each company notify the appropriate team that he was authorized for their company.

Management Information

All inquiries or requests that relate to Royalty Deposits should be forwarded to the Management Information Team at ManagementInformation.Energy@gov.ab.ca.

Royalty Accounting

All inquiries or requests that relate to royalty accounting (e.g. Transfers, Refunds, Interest, Statement of Account and Collections) should be forwarded to the Royalty Accounting Team at GasRoyaltyAccounts.Energy@gov.ab.ca.

Royalty Features

All inquiries or requests that relate to royalty programs (e.g. Natural Gas Deep Drilling Program, New Well Royalty Rates and Otherwise Flared Solution Gas Royalty Waiver Program) should be forwarded to the Royalty Features team at GasRoyaltyPrograms@gov.ab.ca.

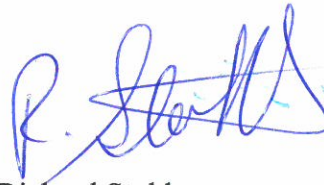
Alberta Energy Internet

Prices, Royalty Rates and Transportation Information are available on the Alberta Energy Internet address: www.energy.alberta.ca, from “Our Business”, navigate to “Natural Gas”, “About Natural Gas”, “Prices”, “Alberta Natural Gas Reference Price (ARP)”.

In addition, both the Gas Royalty Information Bulletins and Information Letters are also available under “Our Business”, navigate to “Natural Gas”, “Legislation, Guidelines & Policies”.

Reference Prices and Valuation Allowances Calculation Information

Gas Royalty Valuation and Markets
300, 801 – 6 Avenue SW
Calgary, Alberta T2P 3W2
Telephone: 403-297-5514
Fax: 403-297-5400



Richard Stokl
Director, Gas Royalty Operations
Royalty Operations

OFSG WELLS/FACILITIES

100-01-20-015-19W4-00
100-04-01-047-01W5-00
100-04-11-047-01W5-00
100-12-02-047-01W5-00
100-14-36-032-03W5-00
100-08-27-076-11W6-00
100-01-18-052-05W5-00
100-09-18-052-05W5-00
100-06-30-042-04W5-00
ABGS0004834
ABBT6670017
ABBT5600077
ABBT0041905
ABBT6851320
ABBT4050073
ABGS0077909
ABBT7730003
ABGP0001635
ABGS0006191

DGRHP WELLS

100-06-27-048-12W5-00
100-07-34-049-21W5-00
100-03-19-051-14W5-00
100-16-18-051-14W5-00
100-06-03-057-02W6-00
102-16-36-048-09W5-00
100-13-31-030-10W5-02
100-13-18-046-12W5-02
100-06-24-051-15W5-00
102-16-14-038-07W5-02
100-12-29-063-09W5-00
100-01-19-058-01W6-00
100-07-21-057-01W6-00
100-16-08-052-22W5-00
100-08-20-045-18W5-02
100-08-20-045-18W5-03
100-11-35-080-10W6-00
102-16-15-074-11W6-00
100-12-36-073-13W6-00
100-04-03-059-24W5-00
102-16-29-070-09W6-00

FACILITY COST CENTRES (FCCs)

01070	10029490	10041418	10048324	10059327	10072639	10080710	10089606
01084	10029819	10041422	10048744	10059328	10072640	10080711	10089616
01085	10029991	10041425	10048745	10060092	10072641	10080712	10090786
01138	10030107	10041429	10048860	10060940	10072642	10080713	10091043
01149	10030108	10041431	10048923	10061003	10072703	10080714	10091054
01268	10030286	10041433	10048994	10061309	10072776	10080715	10091081
01316	10030602	10041435	10049178	10061512	10072820	10080794	10091148
01322	10030811	10041438	10049232	10061515	10072821	10080797	10091220
01364	10030859	10041452	10049587	10061517	10072822	10080803	10091476
01387	10031002	10041568	10050353	10061602	10072860	10080848	10091482
01407	10031287	10041667	10050465	10061915	10072868	10080905	10091958
01467	10031391	10041670	10050638	10061929	10073072	10081127	10092279
03011	10031544	10041673	10050641	10061937	10073073	10081155	10092308
03191	10032001	10041760	10050978	10062537	10073074	10081245	10092309
03326	10032087	10041823	10050984	10062538	10073075	10081246	10092310
035142	10032457	10042672	10050995	10062893	10073076	10081247	10092311
40104	10032991	10042673	10051491	10063415	10073318	10081330	10092312
40472	10033137	10042999	10051501	10064015	10073392	10081380	10092819
41196	10033198	10043078	10051503	10064082	10073414	10081470	10092821
42125	10033219	10043086	10051509	10064504	10073632	10081529	10093059
42707	10033220	10043465	10051511	10064505	10073676	10081763	10093720
10000220	10033377	10043476	10051514	10064582	10073683	10081765	10094539
10001777	10034083	10043618	10051519	10065120	10073688	10081767	10095137
10001805	10034266	10043649	10051525	10065255	10073727	10081946	10095284
10001808	10034365	10043845	10051823	10065692	10073734	10082016	10095449
10001809	10034374	10043846	10052821	10065853	10073815	10082056	10095621
10001810	10035024	10043849	10052898	10065942	10074011	10082057	10095814
10001815	10035026	10043853	10054500	10066324	10074029	10082500	10095949
10003154	10035304	10044207	10054645	10066334	10074193	10082560	10095950
10003155	10035321	10044208	10054804	10066335	10074214	10082563	10096441
10003295	10035368	10044436	10055190	10066347	10074237	10082564	10096632
10003296	10035405	10044750	10055199	10066907	10074340	10082702	10096695
10003662	10035407	10045523	10055533	10068156	10074451	10083191	10096696
10003663	10035410	10045530	10055800	10070808	10074461	10083752	10097015
10003664	10035521	10045600	10055917	10070811	10074497	10084723	10110103
10003665	10035594	10045601	10056081	10070813	10074829	10086132	10115364
10003670	10035662	10045681	10056082	10070814	10075152	10087497	01520A
10003673	10036106	10045687	10056083	10070833	10076692	10087503	01614A
10003674	10037217	10046282	10056084	10070904	10076899	10087759	01629A
10003675	10037544	10046283	10056089	10070905	10077207	10087982	01629B
10003774	10037895	10046285	10056130	10071240	10077370	10088458	01629C
10020235	10038197	10046308	10056131	10071301	10078864	10088467	01629D
10020484	10038249	10046312	10056132	10071302	10079120	10088468	01678A
10020486	10038253	10046329	10056406	10071440	10079341	10088469	01683A
10021368	10038532	10046331	10056435	10071574	10080313	10088470	02364C
10022101	10038792	10046333	10056436	10071671	10080314	10088471	02539B
10022102	10039242	10046334	10056477	10071870	10080315	10088472	02539E
10022103	10039245	10046340	10056535	10072181	10080316	10088473	02651C
10022130	10039387	10046344	10056547	10072282	10080317	10088474	02651D
10023064	10039730	10046345	10056836	10072351	10080318	10088616	02651E
10023306	10039822	10046972	10056872	10072353	10080319	10088636	02651F
10024377	10040171	10047086	10057125	10072354	10080320	10088722	02651G
10025048	10040253	10047544	10057229	10072355	10080321	10088723	02651H
10025349	10040434	10048117	10057584	10072356	10080322	10088724	02651J
10027136	10040574	10048118	10058043	10072357	10080323	10088961	02651L
10028250	10041171	10048120	10058350	10072358	10080324	10089074	03116A
10028935	10041192	10048121	10058711	10072420	10080325	10089081	03116B
10029361	10041367	10048123	10059096	10072494	10080326	10089319	03414A
10029430	10041412	10048124	10059321	10072496	10080327	10089525	
10029431	10041414	10048126	10059324	10072497	10080507	10089528	
10029488	10041416	10048153	10059325	10072638	10080633	10089532	

FACILITIES

ABGP0001002	ABGP0001331	ABGP0001740	ABGS0002642
ABGP0001004	ABGP0001343	ABGP0001751	ABGS0002648
ABGP0001021	ABGP0001350	ABGP0001768	ABGS0003035
ABGP0001022	ABGP0001351	ABGP0001773	ABGS0003040
ABGP0001034	ABGP0001357	ABGP0001775	ABGS0003083
ABGP0001037	ABGP0001360	ABGP0001776	ABGS0003093
ABGP0001047	ABGP0001383	ABGP0001777	ABGS0003121
ABGP0001056	ABGP0001392	ABGP0001785	ABGS0003499
ABGP0001063	ABGP0001399	ABGP0001798	ABGS0003508
ABGP0001069	ABGP0001407	ABGP0001841	ABGS0003623
ABGP0001084	ABGP0001486	ABGP0001853	ABGS0003790
ABGP0001097	ABGP0001506	ABGP0001858	ABGS0003872
ABGP0001100	ABGP0001520	ABGP0001880	ABGS0003916
ABGP0001105	ABGP0001523	ABGP0001970	ABGS0004125
ABGP0001105	ABGP0001524	ABGP0001974	ABGS0004131
ABGP0001107	ABGP0001534	ABGP0001980	ABGS0004179
ABGP0001108	ABGP0001547	ABGP0001997	ABGS0004232
ABGP0001113	ABGP0001578	ABGP0075252	ABGS0004415
ABGP0001114	ABGP0001590	ABGP0077070	ABGS0004523
ABGP0001131	ABGP0001593	ABGP0083873	ABGS0004861
ABGP0001133	ABGP0001624	ABGP0084773	ABGS0004894
ABGP0001141	ABGP0001628	ABGP0094071	ABGS0006079
ABGP0001144	ABGP0001629	ABGP0096335	ABGS0006147
ABGP0001149	ABGP0001638	ABGP0097445	ABGS0006152
ABGP0001169	ABGP0001661	ABGS0002205	ABGS0006189
ABGP0001191	ABGP0001662	ABGS0002245	ABGS0006190
ABGP0001218	ABGP0001668	ABGS0002323	ABGS0006277
ABGP0001222	ABGP0001669	ABGS0002427	ABGS0006296
ABGP0001242	ABGP0001672	ABGS0002491	ABGS0006318
ABGP0001315	ABGP0001696	ABGS0002531	ABGS0006360
ABGP0001322	ABGP0001698	ABGS0002583	ABGS0082917
ABGP0001327	ABGP0001714	ABGS0002627	

January 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 New Years	2	3	4	5
6	7	8	9	10 NGL	11	12
13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 RMF2, RMF3, PW1	<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>	

February 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>					1	2
3	4	5	6	7	8	9
10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18 Family Day	19	20	21	22	23
24	25	26	27	28 RMF2, RMF3, PW1		

March 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>					1	2
3	4	5	6	7	8	9
10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18	19	20	21	22	23
24	25	26	27	28	29 Good Friday	30
31 GR2, AC4, RMF2, RMF3, PW1						

April 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Easter Monday	2	3	4	5	6
7	8	9	10 NGL	11	12	13
14	15 SAF/OAF, VA2, VA3, VA4, RGA, Infrastructure	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30 AC2, RMF2, RMF3, PW1	<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>			

May 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>			1	2	3	4
5	6	7	8	9	10 NGL	11
12	13	14	15 SAF/OAF, AC3, AC5, VA4, RGA, Infrastructure	16	17	18
19	20 Victoria Day	21	22	23	24	25
26	27	28	29	30 RMF2, RMF3, PW1	31	

June 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>						1
2	3	4	5	6	7	8
9	10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30 RMF2, RMF3, PW1						

July 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Canada Day	2	3	4	5	6
7	8	9	10 NGL	11	12	13
14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31 RMF2, RMF3, PW1	<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>		

August 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>				1	2	3
4	5 Civic Holiday	6	7	8	9	10 NGL
11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31 RMF2, RMF3, PW1

September 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Labour Day	3	4	5	6	7
8	9	10 NGL	11	12	13	14
15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 RMF2, RMF3, PW1	<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>				

October 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10 NGL	11	12
13	14 Thanksgiving	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 RMF2, RMF3, PW1	<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>	

November 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>					1	2
3	4	5	6	7	8	9
10 NGL	11 Remembrance Day	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30 RMF2, RMF3, PW1

December 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10 NGL	11	12	13	14
15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20	21
22	23	24	25 Christmas	26 Boxing Day	27	28
29	30	31 RMF2, RMF3, PW1	<p>NOTE 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>NOTE 2: 2009 production year becomes Statute Barred Dec. 31, 2013.</p>			

2013

Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.

Note 2: 2009 production year becomes statute barred on December 31, 2013.

January 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 New Year	2	3	4	5
6	7	8	9	10 NGL	11	12
13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 RMP2, RMP3, PW1		

February 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18 Family Day	19	20	21	22	23
24	25	26	27	28 RMP2, RMP3, PW1		

March 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18	19	20	21	22	23
24	25	26	27	28	29 Good Friday	30
31 GR2, AC4, RMP2, RMP3, PW1						

April 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Easter Monday	2	3	4	5	6
7	8	9	10 NGL	11	12	13
14	15 SAF/OAF, VA2, VA3, VA4, RGA, Infrastructure	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30 AC2, RMP2, RMP3, PW1				

May 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3	4
5	6	7	8	9	10 NGL	11
12	13	14	15 SAF/OAF, AC3, AC5, VA4, RGA, Infrastructure	16	17	18
19	20 Victoria Day	21	22	23	24	25
26	27	28	29	30 RMP2, RMP3, PW1	31	

June 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
9	10 NGL	11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30 RMP2, RMP3, PW1						

July 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Canada Day	2	3	4	5	6
7	8	9	10 NGL	11	12	13
14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31 RMP2, RMP3, PW1			

August 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5 Gric Holiday	6	7	8	9	10 NGL
11	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31 RMP2, RMP3, PW1

September 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	2 Labour Day	3	4	5	6	7
8	9	10 NGL	11	12	13	14
15 F, VA4, Infrastructure	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 RMP2, RMP3, PW1					

October 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10 NGL	11	12
13	14 Thanksgiving	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 RMP2, RMP3, PW1		

November 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10	11 Remembrance Day	12	13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30 RMP2, RMP3, PW1

December 2013						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	2	3	4	5	6	7
8	9	10 NGL	11	12	13	14
15 F, VA4, Infrastructure	16	17	18	19	20	21
22	23	24	25 Christmas	26 Boxing Day	27	28
29	30	31 RMP2, RMP3, PW1				