

## GAS ROYALTY OPERATIONS INFORMATION BULLETIN February 2015

<b>A.</b>	<b>ANNOUNCEMENTS</b> .....	<b>2</b>
	Reporting of Royalty Paid Volumes.....	2
	Alberta Energy – Form Submission Format Request .....	3
	Monthly Sulphur Corporate Average Price Calculation – VA4 Form.....	3
<b>B.</b>	<b>MONTHLY INFORMATION</b> .....	<b>4</b>
	Pricing for Gas and Gas Products.....	4
	December 2014 Royalty Due March 31, 2015 .....	5
	January 2015 VA4 due March 15.....	5
	Petrinex Deadline Submissions .....	5
	Interest Rate February 2015 .....	5
	November Provisional Assessment Charge .....	6
	November Penalty Charges .....	6
	Production Allocation Discrepancy (PAD) Potential Royalty Impact .....	6
	Well Event Measured Depth Determination Letter .....	6
	NGDDP Confidential Wells .....	7
<b>C.</b>	<b>INFRASTRUCTURE DATA</b> .....	<b>7</b>
	Business Associate ID Listing.....	7
	Client Status Changes .....	7
	Nova Tolls - Multiple Gas Reference Prices.....	8
<b>D.</b>	<b>REMINDERS</b> .....	<b>8</b>
	Allowable Cost (AC) and Sulphur Corporate Average Price Calculation (VA3) Submissions for Production Year 2014 .....	8
	Capital and Operating Cost Allowance Filing - Expected AC2 Reports on Petrinex .....	9
	Custom Processing Allowance Fees Paid – Expected AC5 Reports on Petrinex .....	10
	Alberta Energy – Gas Royalty Operations Calendar .....	11
	AC1 Turnaround Documents - February 6, 2015 .....	11
	2015 Corporate Average Price Calculation reporting is moving to Pricing & Analysis .....	11
	Statutory Requirement and Recalculation of 2010 Royalty .....	12
<b>E.</b>	<b>BUSINESS CONTACTS</b> .....	<b>14</b>
	Quick Reference .....	14
	Petrinex Service Desk.....	14
	Volumetric & Cost Reporting.....	14
	Management Information .....	14
	Gas Royalty Accounting.....	15
	Gas Royalty Features .....	15
	Reference Prices and Valuation Allowances Calculation Information.....	15
	Alberta Energy Internet Webpage.....	15
<b>F.</b>	<b>Appendix</b> .....	<b>16</b>
	List of facilities affected by the outstanding custom processing adjustment factor review and the AC2 review .....	16
	Alberta Energy – Gas Royalty Operations Calendar .....	19

## A. ANNOUNCEMENTS

### **Reporting of Royalty Paid Volumes**

A review of the reporting business rules that deal with royalty paid volumes is being conducted. The approval process and reporting edits are being reviewed for all usage types. Notification of amendments to the business rules will be announced as they are finalized.

#### **Purpose**

WG99999 is a stream used for reporting royalty paid gas and/or gas products that are re-entering the royalty network. When these volumes are triggered for royalty, the approved allocations to WG 99999 will be assessed using 0% Crown interest. Unapproved volumes assigned to the WG 99999 stream ID will be assessed using the default crown interest and default royalty rates.

A royalty client must have their reporting scenario approved for WG99999 usage by Gas Royalty Operations (GRO) before they can use the WG99999 stream. When submitting an application, GRO may require the following supporting documentation in addition to the application

- Reporting schematic
- Invoice of purchased products
- Completion report
- Flowback report
- Gas and/or product analysis

#### **Business rules pertaining to fracking-type applications**

1. Approved applications will be effective the first day of the production month in which the application was received. For example, an application received by the department on calendar September 28, 2014 will have the effective date set at production month July 1, 2014.
2. The reported facility on an application should be at a battery level, exceptions will be reviewed on a case by case basis.
3. Subject to appeal, shrinkage will be calculated on each application at the GRO default shrinkage rate of 13.8%. Should the client appeal this shrinkage amount, the client will be required to provide their shrinkage calculation with supporting documentation for further review

The GRO default shrinkage rate to be used for fracking type applications will be determined by calculating the monthly provincial well production and monthly allocated gas equivalent volumes (excluding ABWG99999 allocations) then calculate the average shrinkage over a 12 month period. The default shrinkage rate will be reviewed on an annual basis.

Effective 2014/12 production period we will use the average of production years 2013 and 2012, which is 13.8%.

4. Approved applications will be given 12 months to recover product used for fracking. At the end of the 12 months, a client may appeal the termination and request an extension to their application. The client must request the extension in writing, providing a proposed extension time frame with backup supporting the new timeframe.
5. WG99999 will be approved for only royalty paid products and must be identified in the supporting documentation. Applications will not be approved for invoices identifying product by 'trade name'. A component breakdown must be provided identifying the hydrocarbon product portion which is eligible for WG99999 usage.
6. Gas Equivalent Volumes (GEV) for recovery of product will no longer be permitted. Applications will be approved for the gas and gas products that are royalty paid and recorded on the application and supporting documentation. That is, if C5-SP is the royalty paid product on the application, C5-SP will be the only product approved WG99999 – no GEV will be allowed.

#### **Amendments to applications**

1. Amendments to applications may be accepted should additional fracking be performed at existing WG99999 approved reporting scenarios.
2. An application will be considered an amendment if the gas flow changes for an existing WG99999 approved reporting scenario.

Please contact Volumetric & Cost Reporting at 780-422-8727 or [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca) if you have any questions regarding the information supplied in this article.

#### **Alberta Energy – Form Submission Format Request**

The submissions of any forms should be received in a format that is readable and clear. We are requesting that the font size be at least 11 pt. in order to be able to accurately process forms that have multiple lines of data. If the form needs to be expanded to the next page to allow sufficient room for the size and amount of text than please do so.

If you have any questions please contact Management Information at [ManagementInformation.Energy@gov.ab.ca](mailto:ManagementInformation.Energy@gov.ab.ca).

#### **Monthly Sulphur Corporate Average Price Calculation – VA4 Form**

The Department requires royalty clients with an annual sulphur production of 30,000 tonnes or greater in the 2014 production year to file VA4 forms monthly, beginning with the January 2015 production month. The VA4 form is due on or before the 15th day of the second month following the respective production month. A royalty client whose annual sulphur production is less than 30,000 tonnes may choose to file the VA4 forms monthly beginning with January's production month; however, if this choice is made, the client must file VA4 forms for the entire year. The Department will use the VA4 forms to determine each client's monthly Sulphur Corporate Average Price (S-CAP)

and the monthly sulphur default price. We calculate each month’s sulphur default price as the weighted average unit value of all arm’s length sales for all clients who filed VA4 forms for that month. The Department will value and invoice the Crown royalty share of sulphur production monthly using the respective S-CAP price for clients who file VA4 forms, and the sulphur default price for clients who chose not to file VA4 forms. The VA4 form is subject to \$100 in late filing penalties for each month or part of the month the form is past due. The VA4 form for the production month of January 2015 is due in the department by March 15, 2015.

Royalty clients who file monthly VA4 forms must file annual VA3 forms. The VA3 form remains the primary sulphur valuation tool and the S-CAP determined from each VA3 will replace the entire year’s monthly prices determined from the VA4 forms. The VA3 is due on or before April 15th of the year following the year of production. Interest is charged/paid on the Crown royalty difference when adjusting from monthly to annual valuation. The VA3 form is subject to a one-time \$1,000 late filing penalty.

The following royalty clients must submit VA4 forms effective with the 2015 production year, which includes any pricing information for each of its consolidated/amalgamated entities:

Client ID	Client Name	Client ID	Client Name
0017	IMPERIAL OIL RESOURCES	0Z0H	HARVEST OPERATIONS CORP.
0026	ENCANA CORPORATION	A2F0	SHELL CANADA ENERGY
0CW8	MFC ENERGY CORPORATION	A2TG	TAQA NORTH LTD.
0HE9	CANADIAN NATURAL RESOURCES LIMITED	A5R5	PENGROWTH ENERGY CORPORATION
0JL8	APACHE CANADA LTD.	A68P	CQ ENERGY CANADA RESOURCES PARTNERSHIP
0R46	HUSKY OIL OPERATIONS LIMITED	A6GD	SINOPEC DAYLIGHT ENERGY LTD.

## B. MONTHLY INFORMATION

### **Pricing for Gas and Gas Products**

For Pricing of gas and gas products and transportation information for November 2014 refer to the [Information Letter](#).

The monthly default sulphur price for December 2014 is \$96.70.

Below are the annual sulphur default prices:

2010	2011	2012	2013
\$44.69	\$116.36	\$98.02	\$53.60

### **December 2014 Royalty Due March 31, 2015**

**Royalty clients are to remit the total amount payable shown on the March 2015 Statement of Account by March 31, 2015.** 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. Current period interest will not be charged on current invoice charges for the production month of December if it is paid in full by March 31, 2015.

The March 2015 Statement of Account shows your amount payable as of the Statement issue date. It includes any outstanding balances from your previous statement, your December 2014 invoice amount and any applicable current period interest charges. It also identifies refunds resulting from overpayments.

**Note: If the due date falls on a non-business day, the next business day will apply as the due date except for the month of March due to the Government of Alberta's fiscal year end. In this situation, the due date will apply previous to the non-business day as the due date.**

Cheques are made payable to the Government of Alberta.

### **January 2015 VA4 due March 15**

The VA4 forms for the production month of January 2015 are due in the department offices by March 15, 2015.

**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 February 2015**

Alberta Energy's interest rate for February is 3.85%.

### **November Provisional Assessment Charge**

The summary of Provisional Assessment Charges for all production periods in the November 2014 billing period was:

First Time Provisional Assessment	Reversals of Provisional Assessments (Net)	Net Provisional Assessment
\$2,646,877.35	(\$1,161,679.85)	\$1,485,197.50

### **November Penalty Charges**

The penalty table below shows at the form level, the total penalty charges and reversals, for the November 2014 billing period.

Forms	Penalty Charges	Penalty Reversals	Net Penalty Charges for 2014/11
AC2	\$84,600	(\$108,800)	(\$24,200)
AC4	\$0	\$0	\$0
AC5	\$0	\$0	\$0
NGL1	\$0	\$0	\$0
VA2	\$0	\$0	\$0
VA3	\$0	\$0	\$0
VA4	\$0	\$0	\$0
<b>Total</b>	<b>\$84,600</b>	<b>(\$108,800)</b>	<b>(\$24,200)</b>

### **Production Allocation Discrepancy (PAD) Potential Royalty Impact**

As of the November 2014 billing period, the potential royalty dollar impact is estimated as \$5.6 million, for the production months of June through November 2014.

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

### **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 Petrinex on February 4, and February 18, 2015. 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 Petrinex 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. Send directional surveys and completion reports to [GasValuation.Energy@gov.ab.ca](mailto:GasValuation.Energy@gov.ab.ca)

If you have any questions, please contact Lily Hiew in Gas Royalty Features at 780-427-1550.

## **C. INFRASTRUCTURE DATA**

### **Business Associate 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, and 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/Crown Land Data at 780-422-1395 or [CrownLandDataSupport@gov.ab.ca](mailto:CrownLandDataSupport@gov.ab.ca) if you have any questions regarding the information supplied in this article.

### **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 status changes, names, or IDs, please contact Client Registry/Crown Land Data at 780-422-1395 or [CrownLandDataSupport@gov.ab.ca](mailto:CrownLandDataSupport@gov.ab.ca).

**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](#).

**D. REMINDERS**

**Allowable Cost (AC) and Sulphur Corporate Average Price Calculation (VA3) Submissions for Production Year 2014**

This is a reminder for royalty clients that Allowable Cost (AC1, AC2, AC3 and AC5) and Annual Corporate Average Price Calculation - Sulphur (VA3) submissions for the 2014 production year are due on the following dates:

Form Type	Due Date	Penalty
AC1	March 01, 2015	-
VA3	April 15, 2015	\$1,000/One time only
AC2	April 30, 2015	\$100/Form/Month upon due date to a maximum of \$600
AC3	May 15, 2015	-
AC5	May 15, 2015	\$100/Form/Month upon receipt to a maximum of \$600

All allowable cost submissions (initial and amended filings for current and prior production years) by Facility Cost Centre (FCC) operators are required to be completed on Petrinex. It is mandatory for operators to submit their capital and operating costs (AC2) and for custom users to submit their custom processing fees (AC5) on Petrinex. A reallocation of capital and/or operating costs (AC3) is optional. Even though these submissions remain voluntary for non-operators, they are strongly encouraged to use Petrinex to submit and retrieve their AC2, AC3 and AC5 data.

Annual allowable cost submissions are processed nightly except during an invoice run cycle. New facility cost centre set-ups are processed within four (4) hours of receipt if received in the morning, with an overnight turnaround if received in the afternoon. Processing of new facility cost centre set-ups continue during an invoice run cycle.

The business rules and submission method for VA3 submissions remain the same with notification from the department informing clients that their submissions have been processed. Sulphur Corporate Average Price submissions are processed as they are received, except during an invoice run cycle.

The department encourages timely submissions to allow sufficient turnaround time for corrections. The font size on faxed forms must be 10 pt or greater and should not be



bold. Penalties will apply where valid system acceptable submissions are not received by the filing deadline.

Barring the department's responsibility, inability to submit annual cost submissions on Petrinex and/or illegible script will not reverse a penalty once imposed.

If you have any questions regarding this, please contact the Volumetric & Cost Reporting Unit at (780) 422-8727 or email [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca).

### **Capital and Operating Cost Allowance Filing - Expected AC2 Reports on Petrinex**

The Crown deducts allowances for costs incurred and paid in Alberta for compressing, gathering and processing its royalty share of gas and gas products. Annual capital and operating cost allowances are combined on the AC2-V4 with an ability to allocate these cost allowances among working interest owners and multiple delivery facilities. The FCC operator, on record at year end, is responsible for filing the AC2-V4.

The Expected AC2 Report identifies the FCC operator as of a specific date and is generated to help FCC operators in verifying their status as well as the effective date. It also identifies whether a valid AC2 was submitted for a production year.

The Expected AC2 Report is grouped by an Alberta Energy Regulator (AER) Facility and related FCC.

The report displays the following:

- Facility ID and Facility Name
- FCC ID and FCC Name
- "Y"(yes) and "N"(no) Indicators to identify whether or not the FCC is fully depreciated
- The FCC Operator Effective Date
- "Y"(yes) and "N"(no) Indicator to determine whether or not an AC2 was submitted for the production year
- All consolidated/amalgamated companies have been included within this report, where applicable.

The information in the report reflects the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed. Any submission (AC1, AC2, Invoice Consolidation Concurrence – ICC1, etc.) that is processed after the report date is not shown. Please note that absence of a company name or FCC from these reports is not an acceptable reason to waive a penalty once assessed.

The Expected AC2 Report is available in PDF, TXT and CSV formats and is generated weekly during the Gas Cost Allowance reporting season. Expected AC2 reports will be available on Petrinex weekly, from the first week of February 2015 to the last week of May 2015.

If you are not the operator of the FCC identified on the report, please submit a Facility Cost Centre Set-Up/Change (AC1-V2) identifying the change in operator and its

effective date. An AC1 submission identifying an FCC change in operator is due on or before the last day of the month following the production month in which the change occurred.

Please note that FCCs that are shut-in or terminated for an entire production year will not appear on the report. Operators of fully depreciated (zero remaining useful life) FCCs remain responsible for AC2-V4 submissions. Submissions are required to ensure the department has correctly identified Capital and Operating Cost Allowance allocations to working interest owners and/or other delivery facilities as well as Custom Processing Adjustment Factors for the FCC.

AC2-V4 submissions filed on Petrinex can be entered online or by batch. If a system acceptable AC2-V4 submission is not received and processed by the filing deadline (April 30th of the year following the production year to which it relates), a penalty will be assessed.

The deadline for filing an AC2-V4, for the production year 2014, is April 30, 2015.

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

### **Custom Processing Allowance Fees Paid – Expected AC5 Reports on Petrinex**

Royalty clients that have incurred and paid for compressing, gathering and/or processing gas and gas products on a fee-for service basis, in Alberta, are required to submit an AC5-V4 to the department by May 15th of the year following the production year to which it relates. This includes custom processing fees associated with freehold, purchased, and out-of-province volumes. The Expected AC5 Report provides a complete list of the Alberta Energy Regulator (AER) facilities and related Facility Cost Centres (FCCs) where the operator has allocated custom user volumes to the royalty client in Parts 6 and 10 (Custom Processing Adjustment Factor) of a Capital & Operating Cost Allowance AC2-V4 submission.

This report is generated to help royalty clients in identifying the AER facilities and FCCs that require the royalty client to file an AC5-V4. The information in the report identifies the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed.

The Expected AC5 Report is grouped by AER Facility and related FCC. The report displays the following:

- FCC ID, FCC Name & FCC Type
- Operator ID and Name allocating custom user volumes
- Allocated Custom Processing (CP) volumes in 10<sup>3</sup>m<sup>3</sup>

In addition, as of the report generation date; there are “Y” (yes) and “N” (no) indicators for the previous and current production years that identify whether:

- The department has received a valid AC5 submission for the royalty client and
- The AER facility has been reported on the AC5 submission.

If a system acceptable AC5-V4 submission is not received and processed by its filing deadline (May 15th of the year following the production year to which it relates) it is subject to penalty charges upon receipt. Please note that the absence of a company name or an FCC from these reports will not be an acceptable reason for a waiver of penalty.

The Expected Custom Processing Fees Paid (AC5) report is available in PDF, TXT and CSV formats. The Expected AC5 report will be available on Petrinex weekly from the first week of February 2015 to the last week of May 2015.

Operators of FCCs must use Petrinex to retrieve the report. Non-operators and other royalty clients that currently submit and receive hard documents will continue to receive the Expected AC5 report by mail. Electronic filers are required to submit their Allowable Cost forms via Petrinex.

The deadline for filing an AC5-V4, for the production year 2014, is May 15, 2015.

If you have any questions, please contact the Volumetric & Cost Reporting Unit at (780) 422-8727 or email [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca).

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

### **Alberta Energy – Gas Royalty Operations Calendar**

A 2015 calendar is attached in the [Appendix](#), which provides critical filing dates that clients are required to meet with respect to Gas Royalty processing cut-off periods.

### **AC1 Turnaround Documents - February 6, 2015**

Royalty Clients are advised that on February 6, 2015, clients will be able to set up or update Facility Cost Centres (AC1s) on Petrinex. However, because Gas Royalty Operations is undergoing system maintenance on that date, the turnaround documents will not be available on February 6, 2015. Clients will receive the turnaround documents associated with the AC1 set up/update on Friday February 6, 2015 on or before Monday February 9, 2015.

### **2015 Corporate Average Price Calculation reporting is moving to Pricing & Analysis**

Starting January 2015 production period, sulphur valuation will be moving to the Pricing & Analysis team in the Petroleum Marketing & Valuation branch. The Monthly Corporate Average Price Calculation Form (VA4) for January 2015 is due by March 15, 2015 and must be submitted by email to [GasValuation.Energy@gov.ab.ca](mailto:GasValuation.Energy@gov.ab.ca) or by fax to 403.297.5400.

The following chart summarizes the respective details and deadlines.

<b>Form</b>	<b>Production Period</b>	<b>Due Date</b>	<b>Submission Details</b>
Monthly Corporate Average Price Calculation Sulphur (VA4)	December 2014	February 15, 2015	Volumetrics and Cost Reporting Email: <a href="mailto:vcr@gov.ab.ca">vcr@gov.ab.ca</a> Fax: 780.427.3334

Annual Corporate Average Price Calculation Sulphur (VA3)	2014	April 15, 2015	Volumetrics and Cost Reporting Email: <a href="mailto:vcr@gov.ab.ca">vcr@gov.ab.ca</a> Fax: 780.427.3334
Monthly Corporate Average Price Calculation Sulphur (VA4)	January 2015	March 15, 2015	Pricing & Analysis Email: <a href="mailto:GasValuation.Energy@gov.ab.ca">GasValuation.Energy@gov.ab.ca</a> Fax: 403.297.5400
Annual Corporate Average Price Calculation Sulphur (VA3)	2015	April 15, 2016	Pricing & Analysis Email: <a href="mailto:GasValuation.Energy@gov.ab.ca">GasValuation.Energy@gov.ab.ca</a> Fax: 403.297.5400

If you have any questions regarding this, please contact the Volumetric & Cost Reporting team at 780.422.8727 or email [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca), or the Pricing & Analysis team at 403.297.5467, 403.297.5427 or [GasValuation.Energy@gov.ab.ca](mailto:GasValuation.Energy@gov.ab.ca).

### **Statutory Requirement and Recalculation of 2010 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**

The following is under review by the Department for the production year 2010 and will be completed in 2015:

- Royalty Liable Gas Used for Fuel (PURREC/PURDISP)
- Review of Allocations to the Royalty Paid Stream ID AB WG 99999
- Review of Allowable Cost closing balance transfers (previous to new FCC)

### **2010 Production Year Audits in Progress at the end of 2014**

The 2010 production year becomes statute barred on December 31, 2014. Non-operator partners are advised that certain Enhanced Oil Recovery Schemes, CO2 Project Credit claims, allowable operating and capital costs (including costs reported at facilities where fractionation occurs), 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, 2014. However, should circumstances warrant, completion of these audits will occur in 2015. [Attached](#) is a list of facilities affected by the outstanding custom processing adjustment factor review and the AC2 review. All facility cost centres linked to the noted facility are open for a potential review.

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 Robert Sonogo of the Compliance & Assurance branch at 403-297-8774.

### ***Industry Recalculation of 2010 Royalty***

Industry initiated royalty recalculation requests for the 2010 production year must be submitted in writing to the attention of Olga Marocco, Manager, Volumetric & Cost Reporting, Gas Royalty Operations.

The Royalty Operations Branch will be closed from December 24th to 30th, 2014 and on January 1st, 2015. Limited services will be available during regular office hours at the Edmonton office only on December 31st. **Due to the office closure, requests must be received by the department on, or before, December 23, 2014** 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 Volumetric & Cost Reporting, as identified in [Section E](#) of this bulletin.

## E. BUSINESS CONTACTS

### **Quick Reference**

Group	Email
Petrinex Service Desk	<a href="mailto:Petrinexsupport@Petrinex.ca">Petrinexsupport@Petrinex.ca</a>
Client Registry / Crown Land Data	<a href="mailto:CrownLandDataSupport@gov.ab.ca">CrownLandDataSupport@gov.ab.ca</a>
Volumetric & Cost Reporting	<a href="mailto:VCR@gov.ab.ca">VCR@gov.ab.ca</a>
Management Information	<a href="mailto:ManagementInformation.Energy@gov.ab.ca">ManagementInformation.Energy@gov.ab.ca</a>
Gas Royalty Accounting	<a href="mailto:GasRoyaltyAccounts.Energy@gov.ab.ca">GasRoyaltyAccounts.Energy@gov.ab.ca</a>
Gas Royalty Features	<a href="mailto:GasRoyaltyPrograms@gov.ab.ca">GasRoyaltyPrograms@gov.ab.ca</a>

### **Petrinex Service Desk**

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

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

Fax: 403-297-3665

Email: [Petrinexsupport@Petrinex.ca](mailto:Petrinexsupport@Petrinex.ca)

Website: [www.Petrinex.ca](http://www.Petrinex.ca)

### **Volumetric & Cost Reporting**

Volumetric & Cost Reporting (V&CR) is the Front Line of contact for inquiries relating to volumetric and cost reporting as well as gas royalty calculation processes. V&CR is made up of four teams as shown below:

Team	Team Lead
Volumetrics	Nicole Le Blanc
Costs	Sheruna Naidoo
Process Support	Penny White
Special Projects	Oana Jurgea

Gas Royalty Voicemail: 780-422-8727

Fax: 780-427-3334 or 780-422-8732

Alberta Toll Free: 780-310-0000

Gas Royalty Email: [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca)

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.

### **Management Information**

All inquiries or requests that relate to royalty information (e.g. Information Letter, Information Bulletin and other Department of Energy's Natural Gas website publications) and questions related to Commercial Storage and Farm Gas should be forwarded to the Management Information Team at [ManagementInformation.Energy@gov.ab.ca](mailto:ManagementInformation.Energy@gov.ab.ca).

### **Gas Royalty Accounting**

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

### **Gas 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](mailto:GasRoyaltyPrograms@gov.ab.ca).

### **Reference Prices and Valuation Allowances Calculation Information**

For information related to reference prices, price valuation, and allowances calculation, contact the Pricing & Analysis Team located at the Alberta Energy office in Calgary:

Pricing & Analysis  
300, 801 – 6 Avenue SW  
Calgary, Alberta T2P 3W2  
Telephone: 403-297-5514  
Fax: 403-297-5400

### **Alberta Energy Internet Webpage**

Prices, Royalty Rates and Transportation Information are available on the Alberta Energy Internet webpage: [www.energy.alberta.ca](http://www.energy.alberta.ca). From “Our Business”, navigate to “Natural Gas”, “About Natural Gas”, “Prices”, and “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”.



Richard Stokl  
Director, Gas Royalty Operations  
Royalty Operations

## F. Appendix

### **List of facilities affected by the outstanding custom processing adjustment factor review and the AC2 review**

Facility	Facility	Facility	Facility	Facility	Facility
ABGP0001001	ABGP0001112	ABGP0001202	ABGP0001345	ABGP0001523	ABGP0001651
ABGP0001002	ABGP0001113	ABGP0001203	ABGP0001350	ABGP0001525	ABGP0001658
ABGP0001004	ABGP0001114	ABGP0001210	ABGP0001351	ABGP0001527	ABGP0001661
ABGP0001007	ABGP0001115	ABGP0001215	ABGP0001352	ABGP0001530	ABGP0001662
ABGP0001009	ABGP0001116	ABGP0001216	ABGP0001353	ABGP0001531	ABGP0001663
ABGP0001012	ABGP0001118	ABGP0001217	ABGP0001354	ABGP0001532	ABGP0001664
ABGP0001013	ABGP0001119	ABGP0001218	ABGP0001357	ABGP0001534	ABGP0001666
ABGP0001016	ABGP0001121	ABGP0001220	ABGP0001360	ABGP0001535	ABGP0001668
ABGP0001017	ABGP0001122	ABGP0001221	ABGP0001364	ABGP0001536	ABGP0001669
ABGP0001018	ABGP0001123	ABGP0001222	ABGP0001365	ABGP0001537	ABGP0001671
ABGP0001021	ABGP0001125	ABGP0001224	ABGP0001370	ABGP0001541	ABGP0001672
ABGP0001022	ABGP0001127	ABGP0001226	ABGP0001379	ABGP0001542	ABGP0001675
ABGP0001024	ABGP0001129	ABGP0001227	ABGP0001380	ABGP0001543	ABGP0001677
ABGP0001028	ABGP0001130	ABGP0001230	ABGP0001381	ABGP0001545	ABGP0001678
ABGP0001031	ABGP0001131	ABGP0001231	ABGP0001383	ABGP0001547	ABGP0001679
ABGP0001034	ABGP0001132	ABGP0001233	ABGP0001386	ABGP0001549	ABGP0001680
ABGP0001036	ABGP0001133	ABGP0001239	ABGP0001387	ABGP0001560	ABGP0001681
ABGP0001037	ABGP0001134	ABGP0001245	ABGP0001392	ABGP0001561	ABGP0001685
ABGP0001038	ABGP0001135	ABGP0001248	ABGP0001394	ABGP0001562	ABGP0001687
ABGP0001039	ABGP0001136	ABGP0001249	ABGP0001397	ABGP0001566	ABGP0001688
ABGP0001042	ABGP0001138	ABGP0001252	ABGP0001402	ABGP0001567	ABGP0001689
ABGP0001043	ABGP0001139	ABGP0001254	ABGP0001403	ABGP0001570	ABGP0001690
ABGP0001044	ABGP0001141	ABGP0001256	ABGP0001406	ABGP0001571	ABGP0001694
ABGP0001047	ABGP0001143	ABGP0001260	ABGP0001407	ABGP0001572	ABGP0001695
ABGP0001048	ABGP0001144	ABGP0001267	ABGP0001408	ABGP0001573	ABGP0001696
ABGP0001050	ABGP0001147	ABGP0001268	ABGP0001412	ABGP0001574	ABGP0001697
ABGP0001051	ABGP0001149	ABGP0001269	ABGP0001414	ABGP0001575	ABGP0001698
ABGP0001054	ABGP0001150	ABGP0001272	ABGP0001417	ABGP0001577	ABGP0001699
ABGP0001056	ABGP0001153	ABGP0001276	ABGP0001418	ABGP0001578	ABGP0001713
ABGP0001057	ABGP0001156	ABGP0001277	ABGP0001419	ABGP0001582	ABGP0001714
ABGP0001058	ABGP0001157	ABGP0001278	ABGP0001425	ABGP0001583	ABGP0001715
ABGP0001059	ABGP0001158	ABGP0001280	ABGP0001427	ABGP0001585	ABGP0001718
ABGP0001060	ABGP0001159	ABGP0001281	ABGP0001433	ABGP0001588	ABGP0001719
ABGP0001062	ABGP0001161	ABGP0001285	ABGP0001436	ABGP0001589	ABGP0001720
ABGP0001063	ABGP0001163	ABGP0001290	ABGP0001437	ABGP0001590	ABGP0001727
ABGP0001067	ABGP0001164	ABGP0001292	ABGP0001438	ABGP0001592	ABGP0001730
ABGP0001068	ABGP0001165	ABGP0001293	ABGP0001440	ABGP0001593	ABGP0001731
ABGP0001069	ABGP0001166	ABGP0001295	ABGP0001445	ABGP0001597	ABGP0001732
ABGP0001070	ABGP0001167	ABGP0001296	ABGP0001451	ABGP0001600	ABGP0001737
ABGP0001072	ABGP0001168	ABGP0001298	ABGP0001456	ABGP0001603	ABGP0001740
ABGP0001075	ABGP0001169	ABGP0001301	ABGP0001458	ABGP0001606	ABGP0001741
ABGP0001078	ABGP0001171	ABGP0001305	ABGP0001464	ABGP0001610	ABGP0001742
ABGP0001079	ABGP0001172	ABGP0001309	ABGP0001467	ABGP0001612	ABGP0001744
ABGP0001080	ABGP0001173	ABGP0001311	ABGP0001468	ABGP0001614	ABGP0001746
ABGP0001081	ABGP0001176	ABGP0001312	ABGP0001477	ABGP0001617	ABGP0001747
ABGP0001082	ABGP0001177	ABGP0001315	ABGP0001480	ABGP0001622	ABGP0001748
ABGP0001084	ABGP0001178	ABGP0001316	ABGP0001482	ABGP0001625	ABGP0001751
ABGP0001085	ABGP0001179	ABGP0001317	ABGP0001484	ABGP0001628	ABGP0001753
ABGP0001088	ABGP0001181	ABGP0001319	ABGP0001486	ABGP0001629	ABGP0001758
ABGP0001089	ABGP0001184	ABGP0001320	ABGP0001497	ABGP0001631	ABGP0001759
ABGP0001091	ABGP0001185	ABGP0001322	ABGP0001499	ABGP0001633	ABGP0001761
ABGP0001093	ABGP0001186	ABGP0001326	ABGP0001506	ABGP0001634	ABGP0001766
ABGP0001096	ABGP0001189	ABGP0001327	ABGP0001507	ABGP0001635	ABGP0001767
ABGP0001097	ABGP0001191	ABGP0001331	ABGP0001511	ABGP0001637	ABGP0001768
ABGP0001100	ABGP0001192	ABGP0001334	ABGP0001516	ABGP0001638	ABGP0001770
ABGP0001105	ABGP0001193	ABGP0001338	ABGP0001517	ABGP0001644	ABGP0001774
ABGP0001107	ABGP0001194	ABGP0001339	ABGP0001518	ABGP0001646	ABGP0001777
ABGP0001108	ABGP0001197	ABGP0001340	ABGP0001520	ABGP0001647	ABGP0001778
ABGP0001110	ABGP0001201	ABGP0001343	ABGP0001522	ABGP0001649	ABGP0001779



<b>Facility</b>	<b>Facility</b>	<b>Facility</b>	<b>Facility</b>	<b>Facility</b>	<b>Facility</b>
ABGP0001780	ABGP0078222	ABGS0002282	ABGS0002677	ABGS0003030	ABGS0003642
ABGP0001784	ABGP0079061	ABGS0002299	ABGS0002681	ABGS0003038	ABGS0003669
ABGP0001785	ABGP0080187	ABGS0002325	ABGS0002686	ABGS0003040	ABGS0003670
ABGP0001788	ABGP0080688	ABGS0002329	ABGS0002687	ABGS0003045	ABGS0003687
ABGP0001791	ABGP0080972	ABGS0002357	ABGS0002689	ABGS0003053	ABGS0003692
ABGP0001794	ABGP0081971	ABGS0002365	ABGS0002692	ABGS0003073	ABGS0003700
ABGP0001799	ABGP0082304	ABGS0002382	ABGS0002700	ABGS0003082	ABGS0003704
ABGP0001832	ABGP0083567	ABGS0002387	ABGS0002705	ABGS0003083	ABGS0003709
ABGP0001837	ABGP0083746	ABGS0002390	ABGS0002707	ABGS0003088	ABGS0003734
ABGP0001838	ABGP0084226	ABGS0002392	ABGS0002736	ABGS0003093	ABGS0003739
ABGP0001839	ABGP0084773	ABGS0002399	ABGS0002742	ABGS0003096	ABGS0003750
ABGP0001840	ABGP0085152	ABGS0002403	ABGS0002745	ABGS0003103	ABGS0003767
ABGP0001841	ABGP0086283	ABGS0002404	ABGS0002751	ABGS0003108	ABGS0003770
ABGP0001845	ABGP0086359	ABGS0002408	ABGS0002755	ABGS0003120	ABGS0003780
ABGP0001849	ABGP0086768	ABGS0002419	ABGS0002762	ABGS0003123	ABGS0003787
ABGP0001850	ABGP0086769	ABGS0002427	ABGS0002777	ABGS0003129	ABGS0003808
ABGP0001853	ABGP0086771	ABGS0002433	ABGS0002778	ABGS0003135	ABGS0003833
ABGP0001854	ABGP0086883	ABGS0002434	ABGS0002782	ABGS0003154	ABGS0003834
ABGP0001855	ABGP0088446	ABGS0002438	ABGS0002784	ABGS0003156	ABGS0003841
ABGP0001857	ABGP0088615	ABGS0002443	ABGS0002787	ABGS0003182	ABGS0003882
ABGP0001858	ABGP0089018	ABGS0002452	ABGS0002794	ABGS0003201	ABGS0003884
ABGP0001859	ABGP0089265	ABGS0002473	ABGS0002798	ABGS0003205	ABGS0003897
ABGP0001861	ABGP0089314	ABGS0002487	ABGS0002809	ABGS0003220	ABGS0003924
ABGP0001862	ABGP0089350	ABGS0002491	ABGS0002810	ABGS0003237	ABGS0003929
ABGP0001868	ABGP0089584	ABGS0002497	ABGS0002811	ABGS0003242	ABGS0003932
ABGP0001872	ABGP0090090	ABGS0002498	ABGS0002816	ABGS0003249	ABGS0003973
ABGP0001874	ABGP0090715	ABGS0002500	ABGS0002825	ABGS0003268	ABGS0003985
ABGP0001875	ABGP0090927	ABGS0002508	ABGS0002826	ABGS0003273	ABGS0003990
ABGP0001878	ABGP0091427	ABGS0002510	ABGS0002828	ABGS0003309	ABGS0004001
ABGP0001880	ABGP0091983	ABGS0002516	ABGS0002836	ABGS0003310	ABGS0004006
ABGP0001881	ABGP0093277	ABGS0002531	ABGS0002843	ABGS0003322	ABGS0004009
ABGP0001887	ABGP0094071	ABGS0002540	ABGS0002848	ABGS0003336	ABGS0004012
ABGP0001890	ABGP0094379	ABGS0002541	ABGS0002852	ABGS0003355	ABGS0004025
ABGP0001891	ABGP0094382	ABGS0002542	ABGS0002858	ABGS0003360	ABGS0004047
ABGP0001892	ABGP0094954	ABGS0002550	ABGS0002861	ABGS0003389	ABGS0004057
ABGP0001894	ABGP0095425	ABGS0002555	ABGS0002867	ABGS0003397	ABGS0004058
ABGP0001895	ABGP0095741	ABGS0002556	ABGS0002868	ABGS0003400	ABGS0004064
ABGP0001897	ABGP0096335	ABGS0002565	ABGS0002872	ABGS0003425	ABGS0004073
ABGP0001898	ABGP0097389	ABGS0002568	ABGS0002874	ABGS0003427	ABGS0004076
ABGP0001910	ABGP0097445	ABGS0002569	ABGS0002875	ABGS0003430	ABGS0004090
ABGP0001960	ABGP0097476	ABGS0002605	ABGS0002892	ABGS0003443	ABGS0004093
ABGP0001964	ABGP0098480	ABGS0002608	ABGS0002895	ABGS0003493	ABGS0004108
ABGP0001965	ABGP0099099	ABGS0002611	ABGS0002897	ABGS0003497	ABGS0004111
ABGP0001969	ABGP0099238	ABGS0002623	ABGS0002899	ABGS0003499	ABGS0004131
ABGP0001970	ABGP0101007	ABGS0002627	ABGS0002900	ABGS0003508	ABGS0004146
ABGP0001972	ABGP0103480	ABGS0002635	ABGS0002902	ABGS0003509	ABGS0004153
ABGP0001975	ABGP0104350	ABGS0002639	ABGS0002909	ABGS0003513	ABGS0004155
ABGP0001976	ABGP0105487	ABGS0002642	ABGS0002913	ABGS0003519	ABGS0004156
ABGP0001987	ABGP0105488	ABGS0002643	ABGS0002916	ABGS0003521	ABGS0004174
ABGP0001990	ABGP0105489	ABGS0002644	ABGS0002918	ABGS0003530	ABGS0004204
ABGP0001997	ABGP0106663	ABGS0002646	ABGS0002939	ABGS0003535	ABGS0004205
ABGP0075252	ABGP0107835	ABGS0002647	ABGS0002946	ABGS0003536	ABGS0004222
ABGP0075995	ABGP0110241	ABGS0002648	ABGS0002952	ABGS0003545	ABGS0004225
ABGP0077070	ABGP0110886	ABGS0002652	ABGS0002958	ABGS0003562	ABGS0004226
ABGP0077266	ABGP0111570	ABGS0002653	ABGS0002985	ABGS0003568	ABGS0004238
ABGP0077308	ABGS0002208	ABGS0002654	ABGS0002988	ABGS0003587	ABGS0004257
ABGP0077324	ABGS0002230	ABGS0002655	ABGS0003008	ABGS0003608	ABGS0004264
ABGP0077819	ABGS0002232	ABGS0002656	ABGS0003018	ABGS0003616	ABGS0004265
ABGP0078091	ABGS0002243	ABGS0002674	ABGS0003027	ABGS0003632	ABGS0004292

Facility	Facility	Facility	Facility
ABGS0004296	ABGS0004719	ABGS0006433	ABGS0088984
ABGS0004300	ABGS0004724	ABGS0006434	ABGS0089125
ABGS0004301	ABGS0004741	ABGS0006435	ABGS0089277
ABGS0004303	ABGS0004766	ABGS0006436	ABGS0089384
ABGS0004308	ABGS0004767	ABGS0006437	ABGS0089665
ABGS0004317	ABGS0004768	ABGS0006438	ABGS0089825
ABGS0004321	ABGS0004804	ABGS0006442	ABGS0090481
ABGS0004340	ABGS0004824	ABGS0006446	ABGS0091894
ABGS0004352	ABGS0004836	ABGS0006478	ABGS0093112
ABGS0004364	ABGS0004850	ABGS0006490	ABGS0093113
ABGS0004367	ABGS0004868	ABGS0076282	ABGS0093115
ABGS0004373	ABGS0004897	ABGS0077425	ABGS0094339
ABGS0004375	ABGS0006055	ABGS0077637	ABGS0094432
ABGS0004376	ABGS0006056	ABGS0077903	ABGS0094738
ABGS0004377	ABGS0006058	ABGS0078774	ABGS0094885
ABGS0004378	ABGS0006060	ABGS0079033	ABGS0095342
ABGS0004379	ABGS0006069	ABGS0079535	ABGS0095343
ABGS0004380	ABGS0006074	ABGS0079611	ABGS0095636
ABGS0004381	ABGS0006077	ABGS0079789	ABGS0096768
ABGS0004388	ABGS0006079	ABGS0079865	ABGS0097924
ABGS0004391	ABGS0006080	ABGS0080026	ABGS0098228
ABGS0004397	ABGS0006082	ABGS0080133	ABGS0100077
ABGS0004409	ABGS0006089	ABGS0080190	ABGS0101951
ABGS0004412	ABGS0006095	ABGS0080430	ABGS0102064
ABGS0004416	ABGS0006097	ABGS0080502	ABGS0103024
ABGS0004418	ABGS0006108	ABGS0080754	ABGS0103393
ABGS0004432	ABGS0006111	ABGS0081065	ABGS0106888
ABGS0004453	ABGS0006116	ABGS0081182	ABGS0107862
ABGS0004457	ABGS0006127	ABGS0081216	ABGS0110298
ABGS0004463	ABGS0006138	ABGS0081328	ABGS0004077
ABGS0004464	ABGS0006163	ABGS0081673	ABGS0077198
ABGS0004467	ABGS0006168	ABGS0081829	ABGS0080288
ABGS0004473	ABGS0006181	ABGS0082610	ABGS0091213
ABGS0004488	ABGS0006190	ABGS0083316	ABGS0091213
ABGS0004497	ABGS0006195	ABGS0083431	ABGS0103716
ABGS0004503	ABGS0006251	ABGS0083723	ABGS0106858
ABGS0004514	ABGS0006253	ABGS0084161	ABGS0002437
ABGS0004531	ABGS0006302	ABGS0084441	ABGS0002437
ABGS0004533	ABGS0006303	ABGS0084595	
ABGS0004538	ABGS0006308	ABGS0084622	
ABGS0004542	ABGS0006318	ABGS0084730	
ABGS0004543	ABGS0006319	ABGS0084983	
ABGS0004559	ABGS0006322	ABGS0084984	
ABGS0004566	ABGS0006327	ABGS0084991	
ABGS0004574	ABGS0006335	ABGS0085132	
ABGS0004580	ABGS0006342	ABGS0085328	
ABGS0004582	ABGS0006349	ABGS0085522	
ABGS0004602	ABGS0006352	ABGS0085592	
ABGS0004630	ABGS0006355	ABGS0086469	
ABGS0004639	ABGS0006366	ABGS0086560	
ABGS0004668	ABGS0006367	ABGS0086648	
ABGS0004672	ABGS0006402	ABGS0086679	
ABGS0004680	ABGS0006409	ABGS0087812	
ABGS0004685	ABGS0006419	ABGS0087924	
ABGS0004686	ABGS0006424	ABGS0088173	
ABGS0004691	ABGS0006429	ABGS0088253	
ABGS0004692	ABGS0006430	ABGS0088416	
ABGS0004710	ABGS0006431	ABGS0088526	
ABGS0004711	ABGS0006432	ABGS0088930	

**Alberta Energy – Gas Royalty Operations**  
**Calendar**

# January 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.				1 New Year's Day	2 NGL	3
4	5	6	7	8	9	10
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	31

# February 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 NGL	3	4	5	6	7
8	9	10	11	12	13	14
15	16 Family Day	17 SAF/OAF, VA4, RGA, Infrastructure	18	19	20	21
22	23	24	25	26	27	28 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: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.</p>						

# March 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 NGL	3	4	5	6	7
8	9	10	11	12	13	14
15	16 SAF/OAF, VA4, Infrastructure	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31 GR2, AC4, RMF2, RMF3, PW1	NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.			

# April 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 NGL	2	3 <b>Good Friday</b>	4
5	6 <b>Easter Monday</b>	7	8	9	10	11
12	13	14	15 SAF/OAF, VA4, Infrastructure	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30 AC2, RMF2, RMF3, PW1		
NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY.						
NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.						

# May 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.					1  NGL	2
3	4	5	6	7	8	9
10	11	12	13	14	15  SAF/OAF, AC3, AC5, VA4, RGA, Infrastructure	16
17	18 <b>Victoria Day</b>	19	20	21	22	23
24	25	26	27	28	29	30
31 RMF2, RMF3, PW1						



# June 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 NGL	2	3	4	5	6
7	8	9	10	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	NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.			

# July 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Canada Day	2 NGL	3	4
5	6	7	8	9	10	11
12	13	14	15 SAF/OAF, VA4, 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: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.</p>						

# August 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 Civic Holiday	4 NGL	5	6	7	8
9	10	11	12	13	14	15
16	17 SAF/OAF, VA4, Infrastructure	18	19	20	21	22
23	24	25	26	27	28	29
30	31 RMF2, RMF3, PW1	NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.				

# September 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 NGL	2	3	4	5
6	7 Labour Day	8	9	10	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	NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.		

# October 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.			1  NGL	2	3
4	5	6	7	8	9	10
11	12  Thanksgiving	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

# November 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 NGL	3	4	5	6	7
8	9	10	11	12	13	14
15	16 SAF/OAF, VA4, RGA, Infrastructure	17	18	19	20	21
22	23	24	25	26	27	28
29	30 RMF2, RMF3, PW1	NOTE 1: IF THE DUE DATE FALLS ON A NON-BUSINESS DAY, FORMS WILL BE ACCEPTED ON THE NEXT BUSINESS DAY. NOTE 2: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.				

# December 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 NGL	2	3	4	5
6	7	8	9	10	11	12
13	14	15 SAF/OAF, VA4, RGA, Infrastructure	16	17	18	19
20	21	22	23	24 Christmas Eve	25 Christmas Day	26
27	28 Office Closure	29 Office Closure	30 Office Closure	31 Office Closure 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: 2011 PRODUCTION YEAR BECOMES STATUTE BARRED DECEMBER 31, 2015.</p>						