

Composite Assessment Review Board

March 26, 2013

Wilson Laycraft Barristers & Solicitors 1601, 333 – 11th Avenue S.W. Calgary, Alberta T2R 1L9

Attention Gilbert J. Ludwig or James B. Laycraft Reynolds Mirth Richards & Farmer LLP Barristers & Solicitors 3200, 10180 – 101 Street Edmonton, AB T5J 3W8

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 2010 Assessment Complaint Decision: CARB Order 004-2013-P

During the preliminary hearing on this matter held March 21, 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.

During the hearing, the Respondent indicated that it has met with Mr. Schmidt, and will have further discussions in relation to this matter. The Respondent was not in a position to provide its position.

The parties agreed that the matter would be put over to the April 29, 2013 preliminary hearing, at which time the CARB will hear from the parties.

The CARB directs that:

- the Respondent advise the Complainant and the CARB by no later than April 15, 2013 as to its position,
- 2. the Complainant having until April 24, 2013 for any rebuttal; and
- 3. the CARB will hear a status update on this matter on April 29, 2013.

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,

For Wayne Kipp Presiding Member

Composite Assessment Review Board Regional Municipality of Wood Buffalo