

**January 2018**

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**PLEASE ENSURE YOUR PRODUCTION ACCOUNTANTS RECEIVE A COPY OF THIS DOCUMENT**

## **ANNOUNCEMENTS**

### **Changes to Statute Barred Reporting Deadlines**

Changes regarding statute barred reporting have been made to the Mines and Mineral Act, section 38 and are effective for the 2015 production year.

Legislation has changed the time for filing amendments from four years to three years. There is no longer the option to request for a production year to be kept open for filing once the year becomes statute barred.

The department has up to five years to complete an audit or examination and Alberta Energy's operational teams have an additional six months to complete any recalculations arising from the audit.

Please note that December 31, 2018, production years 2014 and 2015 will both become statute barred. For the production year 2014, requests to keep the year open for amendments will still be considered and the procedure remains the same as previously established. Requests for additional time to file for production year 2015 are not permitted as per the new legislation.

Refer to [Information Letter 2015-38](#), published December 10, 2015, for more details about changes made to the Mines and Mineral Act.

### **Allowable Cost (AC) and Sulphur Corporate Average Price Calculation (VA3) Submissions for Production Year 2017**

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 2017 production year are due on the following dates:

<b>Form Type</b>	<b>Due Date</b>	<b>Penalty</b>
AC1	March 01, 2018	-
VA3	April 16, 2018	\$1,000/One time only
AC2	April 30, 2018	\$100/Form/Month upon due date to a maximum of \$600
AC3	May 15, 2018	-
AC5	May 15, 2018	\$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.

Due to the April 15<sup>th</sup> deadline falling on a weekend, the deadline for filing the VA3 for the production year 2017 will be April 16, 2018.

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 the above forms and their respective reporting requirements, please contact:

Form	Contact Phone #	Contact E-mail
VA3	Pricing & Analysis Team 403-297-5467 or 403-297-5427	<a href="mailto:GasValuation.Energy@gov.ab.ca">GasValuation.Energy@gov.ab.ca</a>
AC1, AC2, AC3, AC5	Volumetrics and Cost Reporting Unit 780-422-8727	<a href="mailto:VCR@gov.ab.ca">VCR@gov.ab.ca</a>

**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 2018 to the last week of May 2018.

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 30<sup>th</sup> 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 2017 is April 30, 2018.

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 15<sup>th</sup> 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 15<sup>th</sup> 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 2018 to the last week of May 2018.

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 2017 is May 15, 2018.

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.

## **MONTHLY INFORMATION**

### **Re-Allocation of Assigned Volumes (RMF2s)**

As per [the Alberta Natural Gas Royalty Guidelines \(2009, Updated\)](#), Chapter III, Section 2.2.1, Royalty clients may submit an RMF2 form if they wish to reassign all or part of their Crown and/or freehold volumes of gas and gas products allocated to well events, well groups, units, or injection schemes. The RMF2 Listing report identifies the royalty clients' active RMF2s currently in our system as well as the date that the form was last used to re-assign volumes.

Royalty Clients should review their RMF2 reports issued each month, and are requested to submit termination dates for those RMF2s that are no longer required. The number of unused documents continues to increase. Part 3.4 of the RMF2 form requires a Termination Date be completed and it should be defined for a reasonable timeframe. The RMF2 is not intended for the facilitation of sales activity between clients. In those instances, the OAF can be changed in order to facilitate a smooth transition of responsibility for the production volumes. As a reminder, the department will require definite termination dates applied to each form (Part 3.4). If the termination date is not on the form, it will be returned to the submitter. The Department expects that this will reduce the number of obsolete documents in our system.

If you require any additional information, please contact VCR at [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca).

### Pricing for Gas and Gas Products

For pricing on gas, gas products, and transportation information for November 2017, please refer to the [Information Letter](#).

The monthly default sulphur price for **November** is **\$43.71**. Below are the annual sulphur default prices:

2013	2014	2015	2016
\$51.05	\$82.35	\$101.10	\$43.13

### November 2017 Royalty Due February 28, 2018

**Royalty clients are to remit the total amount payable shown on the February 2018 Statement of Account by February 28, 2018.** 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 November if it is paid in full by February 28, 2018.

The February 2018 Statement of Account shows your amount payable as of the Statement issue date. It includes any outstanding balances from your previous statement, your November 2017 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 and must contain the G94 account number as reflected on the Statement of Account.

### December 2017 VA4 due February 15, 2018

The VA4 forms for the production month of December 2017 are due in the department offices by February 15, 2018.

**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 January 2018

Alberta Energy's interest rate for January 2018 is **4.20%**

### October Provisional Assessment Charge

The summary of Provisional Assessment Charges for all production periods in the October 2017 billing period was:

First Time Provisional Assessment	Reversals of Provisional Assessments (Net)	Net Provisional Assessment
\$23,657,197.94	(\$214,863.47)	\$23,442,334.47

### October Penalty Charges

The penalty table below shows at the form level, the total penalty charges and reversals, for the October 2017 billing period.

Forms	Penalty Charges	Penalty Reversals	Net Penalty Charges for 2017/10
AC2	\$147,600	(\$80,200)	\$67,400
AC5	\$0	\$0	\$0
NGL*	\$0	\$0	\$0
VA3	\$0	\$0	\$0
VA4	\$0	\$0	\$0
<b>Total</b>	<b>\$147,600</b>	<b>(\$80,200)</b>	<b>\$67,400</b>

\* NGL Price Reporting

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

As of the October 2017 billing period, the potential royalty dollar impact is estimated as \$6.9 million, for the production months of May through October 2017.

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 January 1, 2018. 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 a 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 [GasRoyaltyPrograms@gov.ab.ca](mailto:GasRoyaltyPrograms@gov.ab.ca)

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

### 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](#).

## REMINDERS

### [Alberta Energy – Gas Royalty Operations Calendar](#)

A [2018 Calendar](#) is attached, which provides critical filing dates that clients are required to meet with respect to Gas Royalty processing cut-off periods.

### [October 2017 Sulphur VA4 Reporting](#)

Due to the upcoming holidays, we would like to request your help in sending in your Sulphur report submissions earlier, before the deadline date.

Sulphur VA4 report deadline for October 2017 production is on Friday, December 15th. Due to the proximity to the holidays, early submissions would be very much appreciated in order to facilitate timely completion of the processing and systems requirements. If you have any questions, please contact Arlene Astorga, Pricing & Analysis at 403-297-5459, or [arlene.astorga@gov.ab.ca](mailto:arlene.astorga@gov.ab.ca).

### [Statutory Requirement and Recalculation of 2013 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.

### **Audits in Progress**

Non-operator partners are advised that certain 2013 Allowable Operating and Capital Costs (including costs reported at facilities where fractionation occurs), Custom Processing Fees, Custom Processing Adjustment Factor (CPAF), Enhanced Oil Recovery Schemes, CO2 Project Credit claims and volumetric reporting discrepancy audits are currently in progress.

It is anticipated that these audits will be completed before December 31, 2017. However, should circumstances warrant a completion of these audits in 2018, we no longer provide a list of the facilities affected by the outstanding custom processing adjustment factor review and the AC2 review. Please note that all facilities and all facility cost centres 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 Sonego, Manager, Compliance & Assurance, Calgary, at 403-297-8774.

### Industry Recalculation of 2013 Royalty

Industry initiated royalty recalculation requests for the 2013 production year must be submitted in writing to the attention of Olga Marocco, Manager, Volumetric & Cost Reporting, Gas Royalty Operations on or before December 31, 2017 and must include the information listed below.

- 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.

Due to office closure during December 25, 2017 to January 1, 2018 inclusive, any inquiries concerning the extension of the fifth year for amendment submission will only be addressed on or before **December 22, 2017**. Submissions will be accepted up to and including **December 31, 2017**, but should there be any deficiencies, the request will be denied.

If you have any questions regarding this process, please contact the Volumetric & Cost Reporting team.

## 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 Rapid Transit Payments	<a href="mailto:G94Deposit@gov.ab.ca">G94Deposit@gov.ab.ca</a>
Gas Royalty Features	<a href="mailto:GasRoyaltyPrograms@gov.ab.ca">GasRoyaltyPrograms@gov.ab.ca</a>
Freehold Mineral Tax	<a href="mailto:Mintax.Energy@gov.ab.ca">Mintax.Energy@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 Karpan
Costs	Sheruna Naidoo
Process Support	Penny Calen
Adherence	Oana Jurgea

Gas Royalty Voicemail: 780-422-8727

Fax: 780-427-3334

Alberta Toll Free: 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, Soldier Settlement, 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 forward to the Royalty Features team at [GasRoyaltyPrograms@gov.ab.ca](mailto:GasRoyaltyPrograms@gov.ab.ca).

### Freehold Mineral Tax

All inquiries or requests that relate to Freehold Mineral Tax (FMT) (e.g. Recalculation of Tax, Notice of Objections, Electronic Transfer System (ETS), inquires for FMT, Freehold Role transfers, Unit Value Submissions, Title Transfers, Mineral Tax Redemption Act (MTRA), EOR on Freehold Lands) should be forwarded to the FMT Help Desk at [Mintax.Energy@gov.ab.ca](mailto:Mintax.Energy@gov.ab.ca).

### Reference Prices and Valuation Allowances Calculation Information

For information related to Natural Gas and Natural Gas Liquids reference prices, and Sulphur valuation submissions (VA3 and VA4), 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  
Email: [GasValuation.Energy@gov.ab.ca](mailto:GasValuation.Energy@gov.ab.ca)

### 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 Operation

**Appendix A**

**Alberta Energy – Gas Royalty Operations Calendar**

# January 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 <b>New Year's Day</b>	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			
<p><b>Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# February 2018

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 FAMILY DAY	20	21	22	23	24
25	26	27	28 RMF2, RMF3, PW1			
<p><b>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# March 2018

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 RMF2, RMF3, PW1	30 <b>Good Friday</b>	31
<p><b>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						



# April 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Easter Monday	3 NGL	4	5	6	7
8	9	10	11	12	13	14
15	16 SAF/OAF, VA4, RGA, INFRASTRUCTURE VA3 FORM	17	18	19	20	21
22	23	24	25	26	27	28
29	30 RMF2, RMF3, PW1					
<p><b>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# May 2018

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 AC2/3 AND AC5 DOCUMENTS	16	17	18	19
20	21 VICTORIA DAY	22	23	24	25	26
27	28	29	30 RMF2, RMF3, PW1	31		
<p><b>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# June 2018

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 RMF2, RMF3, PW1	30
<p><b>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# July 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1 CANADA DAY	2 STAT IN LIEU	3 NGL	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	31				
<p><b>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# August 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 NGL	2	3	4
5	6 CIVIC HOLIDAY	7	8	9	10	11
12	13	14	15 RGA, SAF/OAF, VA4, INFRASTRUCTURE	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30 RMF2, RMF3, PW1	31	
<p><b>Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# September 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3 LABOUR DAY	4 NGL	5	6	7	8
9	10	11	12	13	14	15
16	17 SAF/OAF, VA4, RGA, INFRASTRUCTURE	18	19	20	21	22
23	24	25	26	27	28 RMF2, RMF3, PW1	29
30	<p><b>Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>					

# October 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 NGL	2	3	4	5	6
7	8 <b>THANKSGIVING</b>	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			
<p><b>Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>						

# November 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1 NGL	2	3
4	5	6	7	8	9	10
11 REMEMBRANCE DAY	12 DAY IN LIEU	13	14	15 SAF/OAF, VA4, RGA, INFRASTRUCTURE	16	17
18	19	20	21	22	23	24
25	26	27	28	29 RMF2, RMF3, PW1	30	
	<p><b>Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>					



# December 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	<p><b>Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.</b></p> <p><b>Note 2: 2014 and 2015 Production Years become Statute Barred on December 31, 2018.</b></p>					1
2	3 NGL	4	5	6	7	8
9	10	11	12	13	14	15
16	17 SAF/OAF, VA4, RGA, INFRASTRUCTURE	18	19	20	21 RMF2, RMF3, PW1	22
23	24 CHRISTMAS DAY	25 BOXING DAY	26 CHRISTMAS CLOSURE	27 CHRISTMAS CLOSURE	28 CHRISTMAS CLOSURE	29
30	31 CHRISTMAS CLOSURE					