

**SUPREME COURT
OF BRITISH COLUMBIA
VANCOUVER REGISTRY**

DEC 07 2017



1711358
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

THE BRITISH COLUMBIA ASSESSMENT AUTHORITY

PETITIONER

AND:

**INFORMATION AND PRIVACY COMMISSIONER FOR
BRITISH COLUMBIA, THE SOUTH VANCOUVER PARKS
SOCIETY and GLEN CHERNEN**

RESPONDENTS

In the matter of the Decision of the Information and Privacy Commissioner of British Columbia, Order F17-48, dated October 26, 2017 and in the matter of the Judicial Review Procedure Act, R.S.B.C. 1996, c. 241.

PETITION TO THE COURT

ON NOTICE TO:

Information and Privacy Commissioner for British Columbia
4th Floor – 947 Fort Street
Victoria, B.C. V8V 3K3

Glen Chernen
3758 West 33rd Avenue
Vancouver, B.C. V6N 2H5

The South Vancouver Parks Society
206 – 336 7th Ave E.
Vancouver, B.C. V5T 1M9

Ivanhoe Cambridge Inc.
c/o James Fraser
Lawson Lundell LLP
Suite 1600 Cathedral Place

925 West Georgia Street
Vancouver, B.C. V6C 3L2

Attorney General of British Columbia
c/o Ministry of Justice
Legal Services Branch
1st Floor, 1001 Douglas Street
Victoria, BC V8W 9J7

This proceeding has been started by the Petitioner for the relief set out in Part 1 below.

If you intend to respond to this Petition, you or your lawyer must

- (a) file a Response to Petition in Form 67 in the above-named registry of this court within the time for Response to Petition described below, and
- (b) serve on the Petitioner
 - (i) 2 copies of the filed Response to Petition, and
 - (ii) 2 copies of each filed Affidavit on which you intend to rely at the hearing

Orders, including orders granting the relief claimed, may be made against you, without any further notice to you, if you fail to file the Response to Petition within the time for response.

TIME FOR RESPONSE TO PETITION

A Response to Petition must be filed and served on the Petitioner,

- (a) if you were served with the Petition anywhere in Canada, within 21 days after that service,
- (b) if you were served with the Petition anywhere in the United States of America, within 35 days after that service,
- (c) if you were served with the Petition anywhere else, , within 49 days after that service, or
- (d) if the time for response has been set by order of the court, within that time.

(1) **The address of the registry is:**

The Law Courts
800 Smithe Street
Vancouver, BC

(2) **The ADDRESS FOR SERVICE of the Petitioner is:**

McCarthy Tétrault LLP
Barristers & Solicitors
Suite 2400, 745 Thurlow Street
Vancouver BC V6E 0C5

Attention: Miranda Lam

DIRECT FAX number for service (if any): NIL
EMAIL address for service (if any): mlam@mccarthy.ca

(3) **Name and office address of the Petitioner's lawyer:**

(same as above)

CLAIM OF THE PETITIONER

PART 1. ORDER SOUGHT

1. An order that paragraph 22(2) of Order F17-48 of the Information and Privacy Commissioner of British Columbia (the "**Commissioner**"), dated October 26, 2017 (the "**Order**"), ordering the British Columbia Assessment Authority (the "**Authority**") to provide the applicant, Glen Chernen, with the information the Authority withheld under section 21(2) of the *Freedom of Information and Protection of Privacy Act* ("**FIPPA**") be quashed.
2. An order remitting this matter back to the Commissioner to reconsider and determine the application of section 21(2) of *FIPPA* to the records at issue in paragraph 22(2) of the Order in accordance with the Court's reasons;

3. An order sealing *in camera* material that was before the Commissioner in the below proceedings and the Court Clerk's notes made in this proceeding regarding this sealed *in camera* material;
4. An order authorizing the Petitioner and the Respondent, the Commissioner, to make *in camera* submissions to this Court regarding documents sealed by this Court's order;
5. Such other order as this Court considers just; and
6. Costs.

PART 2. FACTUAL BASIS

1. The Authority is a statutorily created Crown corporation of the Province of British Columbia, established under and operated in accordance with the *Assessment Authority Act*, R.S.B.C. 1996, c. 21. The Authority's primary statutory duty is to apply the *Assessment Act*, R.S.B.C. 1996, c. 20 which requires the Authority to ensure the accuracy of the annual assessment roll, the roll containing a list of each property that is in a municipality and the actual value of land and improvements of those properties.

History of the Freedom of Information Requests

2. On January 27, 2016, the Respondent Mr. Chernen, submitted a request to the Authority pursuant to section 5 of *FIPPA* for "the assessors [sic] original factual material that identifies the type of "HBU" decided upon, and factual material and appraisal type of information such as the mathematical and analytical work of the appraisal methods, models and approaches used, and descriptions of any comparable properties used to determine the above mentioned combined assessed \$867,757,000 value of the Oakridge Lands property", for the purposes of the 2015 tax year in regards to Oakridge Centre, located at 650 41st Ave. W Vancouver ("**Request #1**").

3. On January 27, 2016, Mr. Chernen also submitted a second request on behalf of the South Vancouver Parks Society to the Authority pursuant to section 5 of *FIPPA* for "the Property Value Summary 'PVS' and supporting original appraisal type calculation work and factual material such as those used to determine square footage rates used, per buildable area rates used, their subtotals and total value/s and the final value conclusion", for the purposes of the 2015 tax year in regards to Oakridge Centre, located at 650 41st Ave. W Vancouver ("**Request #2**", collectively with Request #1, the "**Requests**").
4. On March 8, 2016, the Authority responded to the Requests and provided 17 pages of records in response to Request #1 and three pages of the same records in response to Request #2 (the "**Records**").
5. The information contained within the Records was obtained in the course of the Authority preparing the assessment roll for the 2015 tax-year. During that process, the Authority engaged in discussions with the registered owner of the Oakridge Centre, who at the time was Ivanhoe Cambridge Inc. ("**Ivanhoe Cambridge**") and sought production of certain documents from the taxpayer pursuant to section 16 of the *Assessment Act* which enables the Authority to request documents necessary to assess a property. Concomitant with the obligation of a taxpayer to produce such information, the Authority is obliged pursuant to section 16(3) of the *Assessment Act* not to disclose information obtained or created under the *Assessment Act* except in certain circumstances.
6. As a result of the Authority's request, Ivanhoe Cambridge and its agent provided the Authority with the information that was contained in the Records.
7. The Authority withheld much of the information in the Records pursuant to section 16(3) of the *Assessment Act* and section 21(2) of *FIPPA* (the "**Redacted Information**"). Section 21(1) of *FIPPA* requires that a public body must withhold information if it was "obtained on a tax return or gathered for the purpose of determining tax liability or collecting tax".

8. On April 15, 2016, Mr. Chernen, both on his behalf and on behalf of the South Vancouver Parks Society (collectively, the "**Applicants**"), requested that the Office of the Information and Privacy Commissioner for British Columbia review the Authority's decision to withhold the Redacted Information.
9. Pursuant to section 55 of *FIPPA*, the Commissioner appointed a mediator to attempt to resolve the issues between the Applicants and the Authority. Mediation failed to resolve the outstanding issues and an inquiry pursuant to section 56 of *FIPPA* was commenced. Due to the similarity of the matters, the two requests were joined.
10. The Commissioner issued a Notice of Written Inquiry, along with the Investigator's Fact Report on May 30, 2017. An adjudicator was appointed by the Commissioner to oversee the inquiry (the "**Adjudicator**"). The Notice of Inquiry indicated that, at the Inquiry, the Adjudicator would consider whether the Authority was required to refuse to disclose the information withheld in the Records pursuant to section 21(2) of *FIPPA*.
11. The Authority provided its initial submissions to the Adjudicator on July 10, 2017 regarding the 17 pages of the Records. In those submissions, the Authority provided an unredacted copy of page one of the Records. For the remainder of the Records, the Authority took the following positions:
 - (a) the Redacted Information on pages 2 and 3 was information that was directly obtained from Ivanhoe Cambridge and its Agent, or information that is directly based on this information; and
 - (b) the Redacted Information on pages 4 through 17 consisted of information that was gathered directly by the Authority from Ivanhoe Cambridge or its agent.

The Authority took the position that as the Redacted Information was information that was gathered by the Authority for the purposes of determining tax liability, it was required to withhold that information pursuant to section 21(2) of *FIPPA*.

12. Along with its written submissions, the Authority tendered the affidavit of Vicky Yip, a Senior Appraiser at the Authority. In her affidavit, Ms. Yip identified that the Redacted Information on pages 2 and 3 of the Records fell into one or more of the following five categories:
 - (a) 6.a information that appears in its original format as provided by Ivanhoe Cambridge ("**Category 6a**");
 - (b) 6.b information that appears as an input to a calculation Ms. Yip did using that information ("**Category 6b**");
 - (c) 6.c information that appears as a result of a calculation Ms. Yip did incorporating Category 6a and 6b information ("**Category 6c**");
 - (d) 7.a Information that the Authority gathered from sources other than Ivanhoe Cambridge ("**Category 7a**"); and
 - (e) 7.b Information that is the result of a calculation Ms. Yip did using information from sources other than Ivanhoe Cambridge ("**Category 7b**").
13. On July 7, 2017, Ivanhoe Cambridge filed its initial submissions with the Adjudicator. In its submissions Ivanhoe Cambridge took the position that the Redacted Information was "unquestionably gathered" by the Authority for the purposes of determining property tax liability. As a result, the Authority was required to withhold the Redacted Information. Ivanhoe Cambridge further took the position that the Redacted Information did not lose its protected status as a result of the Authority performing mechanical calculations on the information it had provided, as the calculations had not transformed the information into something entirely new.
14. Mr. Chernen responded to the Authority's submissions on July 14, 2017.
15. The Authority filed reply submissions on July 21, 2017 and Ivanhoe Cambridge filed reply submission on July 24, 2017.
16. On September 18, 2017, the Adjudicator wrote to the Authority and sought clarification with respect to the initial submissions of the Authority. In particular,

the Adjudicator requested that the Authority clarify which portions of pages 2 and 3 of the Records fell into each of the categories identified by Ms. Yip in her affidavit.

17. On October 5, 2017, the Authority submitted an *in camera* response to the request of the Adjudicator, enclosing an unredacted version of pages 2 and 3. This unredacted version of pages 2 and 3 labelled each data point with the appropriate category set out in Ms. Yip's affidavit. In its submission, the Authority stated that information labelled 7a and 7b was information derived from third parties and could be disclosed pursuant to the Requests.
18. On October 24, 2017, the Authority wrote to Mr. Chernen and provided copies of pages 2 and 3 of the Records which removed the redactions relating to information falling within Categories 7a and 7b.

The Decision

19. The Adjudicator rendered her decision on October 26, 2017 regarding the Redacted Information (the "**Decision**").
20. The Adjudicator held that the Authority was required pursuant to section 21(2) of *FIPPA* to withhold the Redacted Information contained on pages 6 through 17. The Adjudicator found that this information was directly "gathered" from Ivanhoe Cambridge by the Authority pursuant to a demand it made under s. 16 of the *Assessment Act*. As such, the Redacted Information on pages 4 through 17 was information gathered for the purpose of determining tax liability and must be withheld pursuant to section 21(2) of *FIPPA*.
21. Similarly, the Adjudicator held that the Redacted Information contained on pages 4 and 5 of the Records was also not to be disclosed pursuant to section 21(2) of *FIPPA*. The Adjudicator found that this information had been supplied to the

Authority by Ivanhoe Cambridge's agent and was related to Ivanhoe Cambridge's tax liability.

22. For the Redacted Information on pages 2 and 3 of the Records, the Adjudicator held that information falling within Categories 6a and 6b was gathered for the purposes of determining tax liability under section 21(2) of *FIPPA* as this information was provided directly from Ivanhoe Cambridge or its agent. As such, the Authority was required to withhold that information.
23. The Adjudicator held that the Redacted Information that fell within Category 6c was not "gathered" for the purposes of determining tax liability as it was generated by the calculations of the Authority. It was therefore not protected from disclosure by section 21(2) of *FIPPA* and the Adjudicator ordered disclosure of the Redacted Information that was labeled as belonging to Category 6c on pages two and three.
24. At paragraph 22 of the Decision, the Adjudicator made two orders:
 1. Under s. 58(2)(c), I require [the Authority] to refuse the applicant access to the severed information on pages 4-17 and to the information in categories 6a and 6b on pages 2 and 3 (the "**Refusal Order**"); and
 2. Under s.58(2)(a), I require [the Authority] to give the applicant access to the information in category 6c on pages 2 and 3 by December 7, 2017. [The Authority] must concurrently copy the OIPC Registrar of Inquiries on its cover letter to the applicant, together with a copy of the records (the "**Disclosure Order**").

PART 3. LEGAL BASIS

1. This Petition is brought pursuant to the *Judicial Review Procedure Act*, R.S.B.C. 1996, c. 241 and the Supreme Court Civil Rules.

Grounds for Judicial Review

2. The Disclosure Order must be quashed as the Adjudicator's determination that information falling within Category 6c must be disclosed was unreasonable. First, compliance with the Disclosure Order will undermine the Decision entirely as it will make compliance with the Refusal Order impossible. Second, in rendering her Decision, the Adjudicator failed to consider the clear language of the *Assessment Act* which prohibits the disclosure of information "obtained or created under the Act".

The Statutory Framework

3. The purposes of *FIPPA* are to make public bodies more accountable to the public through the disclosure of information while also protecting personal privacy.

FIPPA: Section 2

4. *FIPPA* applies to all records in the custody and under the control of a public body such as the Authority.

FIPPA: Section 3

5. *FIPPA* is a regulatory regime governing the right of access to records which are in the custody or under the control of public bodies, subject to information being subject to one or more of the exceptions found in Part 2 of the *FIPPA*. The Commissioner has independent oversight of the administration of *FIPPA*.

6. Part 2 of *FIPPA* establishes information access rights and describes how those rights may be exercised when seeking disclosure of information. The statute's general policy is that there is a right of access to any record in the custody or under the control of a public body. This right does not extend, however, to information excepted from disclosure under sections 12 to 22.1 of *FIPPA*. These

exceptions either require or authorize the head of a public body to refuse access to information in certain prescribed circumstances.

7. Section 21(2) of *FIPPA* provides that “the head of a public body must refuse to disclose to an applicant information that was obtained on a tax return or gathered for the purpose of determining tax liability or collecting a tax” [underlining added].
8. If a party applies for information from a public body, such as the Authority, and the public body determines that the requested information was obtained on a tax return or collected by the public body for the purpose of determining tax liability or collecting a tax, the public body cannot disclose the requested information except in certain circumstances.

The Decision is Unreasonable

9. The Adjudicator’s interpretation and application of section 21(2) of *FIPPA* was unreasonable as the Decision will lead to the disclosure of information the Adjudicator has held should not be disclosed.
10. The standard of review to be applied to the Decision of the Adjudicator is reasonableness. While previous jurisprudence has not established the degree of deference that should be afforded to an adjudicator in applying section 21(2) of *FIPPA*, the factors enumerated by the Supreme Court of Canada in *Dunsmuir v. New Brunswick*, 2008 SCC 9, indicate that reasonableness is the appropriate standard of review.

Dunsmuir v. New Brunswick, 2008 SCC 9 at para. 62.

11. In applying the reasonableness standard to a question of statutory interpretation, if there are multiple reasonable interpretations of a section then the Court must defer to the interpretation of the decision-maker. If, however, “after applying the ordinary tools of statutory interpretation” a court concludes that “there is a single

reasonable interpretation” and that single interpretation is different than the decision-maker’s, then the decision must be set aside as unreasonable.

Laursen v. Director of Crime Victim Assistance, 2017 BCCA 8 at para. 47.

Impossibility of Compliance

12. In the Decision, the Adjudicator correctly recognized that information falling within Category 6a and 6b cannot be disclosed pursuant to section 22(1) of *FIPPA*. The information falling within these categories was provided directly to the Authority by Ivanhoe Cambridge or its agent for the purposes of determining Ivanhoe Cambridge’s tax liability. The Petitioner does not challenge the Refusal Order issued by the Adjudicator.
13. The Adjudicator erred, however, in issuing the Disclosure Order which orders the disclosure of the Redacted Information falling within Category 6c. The Adjudicator determined that as this information was the product of the Authority’s analysis of data provided to it, the data was not “gathered” for the purposes of *FIPPA* and was not protected from disclosure.
14. This interpretation of the term “gathered” fails to consider the true nature of the data falling within Category 6c. The disclosure of information in Category 6c will necessarily cause the disclosure of information falling into Categories 6a and 6b as well - information she already determined was protected from disclosure under section 21(2) of *FIPPA*.
15. There are a number of examples that demonstrate the unreasonableness of the Disclosure Order. On page 2 of the Records, the Adjudicator found that the “New Office Gross Leasable Area” was found to be protected by section 21(2) as it fell within Category 6a. However, as a result of the Disclosure Order, this value could easily be determined based on the information the Adjudicator ordered to be disclosed. In particular, to calculate the New Office Gross Leasable Area, one

would only need to subtract the Existing Office Gross Leasable Area (information which the Authority disclosed) from the Total Office Gross Leasable Area (information which falls into Category 6c). By ordering the disclosure of the Total Office Gross Leasable Area, the Adjudicator has also ordered the disclosure of the New Office Gross Leasable Area, despite finding that it should be protected from disclosure.

16. Similarly, the Disclosure Order will lead to the disclosure of the Individual Gross Leasable Area with respect to two of Ivanhoe Cambridge's tenants. The Individual Gross Leasable Area is information belonging to Categories 6a and 6b and thus was protected from disclosure. However, the Individual Gross Leasable Area can be calculated by dividing the Gross Individual Income (information which falls into Category 6c) by the Individual Rent (information which the Authority disclosed). As such the Disclosure Order will lead to the release of information the Adjudicator specifically found was statutorily protected from disclosure.

Compliance with the *Assessment Act*

17. The Adjudicator's interpretation of "gathered" is also unreasonable because the Adjudicator failed to consider the statutory context in which the Redacted Information was obtained.
18. Section 16 of the *Assessment Act* permits the Authority to obtain records from a taxpayer in order to determine or confirm an assessment of land and improvements. This power contains a key limitation at section 16(3). The Authority is not permitted to disclose information "obtained or created under the Act" except in certain circumstances which do not apply in this case.
19. The Authority obtained information from Ivanhoe Cambridge, including information contained in Categories 6a and 6b pursuant to section 16 of the *Assessment Act*. Using that material, the Authority created the information in

Category 6c through a series of calculations. Pursuant to section 16(3), the Authority is not permitted to disclose this information as it was created under the Act.

20. The Adjudicator's interpretation of the term "gathered" in section 21(2) of *FIPPA* as not applying to information the Authority created as a result of obtaining records from a taxpayer is unreasonable. The Authority cannot simultaneously comply with its obligations under 16(3) of the *Assessment Act* and the Disclosure Order. Disclosing information within Category 6c would breach section 16(3) and withholding the information pursuant to section 16(3) would breach the Disclosure Order.
21. The effect of the Disclosure Order will have lasting consequences on the Authority. The Authority depends on transparent and open disclosure from taxpayers in order to determine an accurate assessment roll. However, if information that taxpayers provide to the Authority could be disclosed pursuant to a Freedom of Information Request under *FIPPA*, it may face challenges in collecting the necessary information.
22. Information provided by taxpayers must therefore be safeguarded from disclosure in order to protect both the integrity of the property assessment system and the interests of taxpayers. Section 16(3) of the *Assessment Act* and section 21(2) of *FIPPA* provide protections to the information taxpayers submit to the Authority and are essential in enabling the Authority to complete its mandate. Allowing the disclosure to third parties of a taxpayer's sensitive information that was provided in confidence to the Authority has the deleterious effect of discouraging taxpayers from providing full and complete disclosure to the Authority, and also has the potential to harm the taxpayer's interests since, for example, a competitor of a taxpayer could make use of the freedom of information process to gain access to otherwise sensitive and confidential proprietary information.

23. The very purpose of section 21(2) of *FIPPA* is to provide assurances to taxpayers that if they provide sensitive and confidential information to a public body, it will not be disclosed in the event of a request under *FIPPA*.
24. As a result of the foregoing, the Adjudicator's Disclosure Order is unreasonable.

Remedy

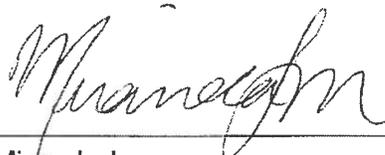
25. The Disclosure Order of the Commissioner should be quashed.
26. In the alternative, the Disclosure Order should be set aside and the Disclosure Order should be remitted to the Commissioner to be decided in accordance with the reasons of the Court.

PART 4. MATERIALS TO BE RELIED ON

1. Affidavit #1 of M. Rice sworn December 7, 2017
2. Affidavit containing the *in camera* record before the Adjudicator – to be filed.

The Petitioner estimates that the hearing of the Petition will take 1 Day.

DATED: December 7, 2017



Miranda Lam
Counsel for the Petitioner

To be completed by the court only:

Order Made

in the terms requested in paragraphs
..... of Part 1 of this Petition

with the following variations and additional terms:

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DATED: _____

Signature Judge
of

Master



M. Rice #1
Sworn: December 7, 2017

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No. _____
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

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PETITIONER

AND:

**INFORMATION AND PRIVACY COMMISSIONER OF
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SOCIETY and GLEN CHERNEN**

RESPONDENTS

In the matter of the Decision of the Information and Privacy Commissioner of British Columbia, Order F17-48, dated October 26, 2017 and in the matter of the Judicial Review Procedure Act, R.S.B.C. 1996, c. 241.

AFFIDAVIT

I, MEAGHAN RICE, Legal Assistant, of Suite 2400 – 745 Thurlow Street, in the City of Vancouver, in the Province of British Columbia, SWEAR THAT:

1. I am a legal assistant in the law firm of McCarthy Tétrault LLP, solicitors for the Petitioner herein, and as such have personal knowledge of the facts and matters hereinafter deposed to save and except where the same is stated to be based on information and belief and where so stated I verily believe the same to be true.
2. Attached to my affidavit and marked as **Exhibit "A"** is a copy of a January 27, 2016 Request for Access to Government Records from Glen Chernen on behalf of the South Vancouver Parks Society to the British Columbia Assessment

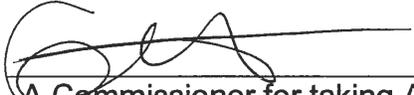
Authority (the “**Authority**”) pursuant to the *Freedom of Information and Protection of Privacy Act* (“**FIPPA**”) (“**Request #1**”).

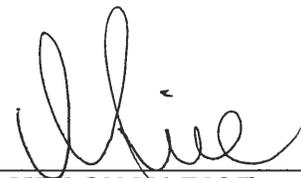
3. Attached to my affidavit and marked as **Exhibit “B”** is a copy of a January 27, 2016 Request for Access to Government Records from Glen Chernen to the Authority pursuant to *FIPPA* (“**Request #2**”, collectively with Request #1, the “**Requests**”).
4. Attached to my affidavit and marked as **Exhibit “C”** is a copy of a March 8, 2016 letter from Sarah Bonner, Manager, Information Access & Privacy at the Authority, to Mr. Chernen in regards to Request #1.
5. Attached to my affidavit and marked as **Exhibit “D”** is a copy of a March 8, 2016 letter from Ms. Bonner to Mr. Chernen in regards to Request #2.
6. Attached to my affidavit and marked as **Exhibit “E”** is a copy of an April 15, 2016 letter from Mr. Chernen to the Office of the Information and Privacy Commissioner for British Columbia requesting a review of the Authority’s response to the Requests.
7. Attached to my affidavit and marked as **Exhibit “F”** is a copy of a Notice of Written Inquiry dated May 30, 2017 issued by the Office of the Information and Privacy Commissioner for British Columbia.
8. Attached to my affidavit and marked as **Exhibit “G”** is a copy of a Third Party Notice dated May 30, 2017 issued by the Office of the Information and Privacy Commissioner for British Columbia to Ivanhoe Cambridge Inc. (“**Ivanhoe Cambridge**”).
9. Attached to my affidavit and marked as **Exhibit “H”** is a copy of a June 27, 2017 letter from Cindy Hamilton of the Office of the Information and Privacy Commissioner for British Columbia to Ms. Bonner, Mr. Chernen and James D. Fraser of Lawson Lundell, counsel for Ivanhoe Cambridge.

10. Attached to my affidavit and marked as **Exhibit “I”** is a copy of the Affidavit of Vicky Yip sworn July 6, 2017.
11. Attached to my affidavit and marked as **Exhibit “J”** is a copy of the July 7, 2017 Initial Submissions of Ivanhoe Cambridge.
12. Attached to my affidavit and marked as **Exhibit “K”** is a copy of the July 10, 2017 Initial Submissions of the Authority.
13. Attached to my affidavit and marked as **Exhibit “L”** is a copy of the July 14, 2017 Response Submissions of Mr. Chernen.
14. Attached to my affidavit and marked as **Exhibit “M”** is a copy of the July 21, 2017 Reply Submissions of the Authority.
15. Attached to my affidavit and marked as **Exhibit “N”** is a copy of the July 24, 2017 Reply Submissions of Ivanhoe Cambridge.
16. Attached to my affidavit and marked as **Exhibit “O”** is a copy of a letter from Celia Francis of the Office of the Information and Privacy Commissioner for British Columbia to Ms. Bonner dated September 18, 2017.
17. Attached to my affidavit and marked as **Exhibit “P”** is a copy of a October 24, 2017 letter from Ms. Bonner to Mr. Chernen.

18. Attached to my affidavit and marked as **Exhibit "Q"** is a copy of the October 26, 2017 Order F17-48 of the Office of the Information and Privacy Commissioner for British Columbia.

SWORN BEFORE ME at the City of)
Vancouver, in the Province of British)
Columbia, this 7th day of December,)
2017.)


_____)
A Commissioner for taking Affidavits for)
British Columbia)


_____)
MEAGHAN RICE

GORDON LAMB
Barrister & Solicitor
McCarthy Tétrault LLP
SUITE 2400 - 745 THURLOW STREET
VANCOUVER, B.C. V6E 0C5
DIRECT 604-643-5895