



REVIEW REPORT 184-2016

Global Transportation Hub Authority

June 1, 2017

Summary:

The Applicant requested records from the Global Transportation Hub Authority (GTH) related to a land transaction west of Regina. GTH provided the Applicant with some records but withheld information in other records citing subsections 17(1)(a), (b)(i), (c), 18(1)(b), (d), (e), (f) and 29(1) of *The Freedom of Information and Protection of Privacy Act* (FOIP). Upon review, the Commissioner found that subsections 17(1)(b)(i), 18(1)(b) and 29(1) of FOIP applied to some of the information in the record and recommended it continue to be withheld. However, the Commissioner also found that subsections 17(1)(c), 18(1)(b), (f), (e) and 29(1) of FOIP did not apply to other information and recommended that it be released. The Commissioner also recommended that GTH board members use the Government of Saskatchewan email system for government-related activities.

I BACKGROUND

[1] On April 6, 2016, the Applicant submitted an access to information request to the Global Transportation Hub Authority (GTH) for:

Please provide all documentation/records related to the calculation of the cost per acre (gross and/or net acre) of servicing the GTH land --- please provide the requested documentation created between August 1, 2013 and April 5, 2016.

[2] By letter dated May 24, 2016, GTH provided its response to the Applicant's requests indicating that "[y]our access request has been denied under s. 20" of *The Freedom of Information and Protection of Privacy Act* (FOIP). Further, that "[u]pon release of the Provincial Auditor's report, it is our intention to continue the necessary work in order to

respond to your requests...” Issues related to the application of section 20 are addressed in the Commissioner’s Review Report 136-2016 to 146-2016.

[3] By letter dated July 18, 2016, GTH provided another response to the Applicant indicating that access to responsive records was denied pursuant to subsections 17(1)(a), (b)(i), (c), 18(1)(b), (d), (e), (f) and 29(1) of FOIP.

[4] On July 21, 2016, my office received a Request for Review from the Applicant, in which he disagreed with GTH’s application of the above provisions.

[5] On July 26, 2016, my office provided notification to GTH and the Applicant of my office’s intent to conduct a review. My office requested GTH provide an Index of Records, a copy of the records at issue and a submission. The Applicant was also invited to provide a submission for my office’s consideration.

[6] On July 21, 2016, the Applicant provided a submission to my office. On September 20, 2016, GTH provided my office with its submission, an Index of Records and a copy of the records. The responsive record was 910 pages consisting of 138 separate documents including emails, final and draft versions of documents and email attachments. Of the 910 pages, 40 pages were released in full to the Applicant. 866 pages were withheld in full. Four pages had information severed with the remainder of the page being released to the Applicant.

[7] Section 8 of FOIP provides as follows:

8 Where a record contains information to which an applicant is refused access, the head shall give access to as much of the record as can reasonably be severed without disclosing the information to which the applicant is refused access.

[8] In order to comply with section 8 of FOIP, a line-by-line analysis of the record at issue is required to determine which exemptions apply to which portions of a record. The public body is required to sever those portions that may qualify for a mandatory or discretionary exemption and release the balance of the record to the Applicant.

[9] As severing was only applied to four pages, it suggested a “blanket” approach was taken to withholding each document not consistent with section 8 of FOIP. As a result, I recommended on April 20, 2017, that GTH do the following:

1. Re-review the 866 pages withheld in full:
 - i. apply exemptions to limited and specific information where appropriate; and
 - ii. release as much of the record as possible to the Applicant (and provide my office with confirmation that records were provided).
2. Provide a new, severed version of the record to my office along with an amended submission to my office so it can continue with a review of the exemptions applied.

[10] GTH complied with this recommendation and on May 8, 2017, my office received a new submission and copy of the record from GTH. From a review of the record, GTH released more information to the Applicant and applied severing throughout the record in compliance with section 8 of FOIP.

II RECORDS AT ISSUE

[11] The revised record consists of 927 pages including emails, final and draft versions of pricing policies, business plans, strategic plans and decision items. 832 pages were withheld in full or in part. 95 pages were released in full.

III DISCUSSION OF THE ISSUES

[12] GTH is a “government institution” as defined by subsection 2(1)(d)(ii) of FOIP.

1. Did GTH properly apply subsection 29(1) of FOIP?

[13] When dealing with information in a record that appears to be personal information, the first step is to confirm the information indeed qualifies as personal information pursuant to subsection 24(1) of FOIP. Part of that consideration involves assessing if the information has both of the following:

1. Is there an identifiable individual?
2. Is the information personal in nature?

[14] Once identified as personal information, the public body needs to consider subsection 29(1) of FOIP which provides:

29(1) No government institution shall disclose personal information in its possession or under its control without the consent, given in the prescribed manner, of the individual to whom the information relates except in accordance with this section or section 30.

[15] GTH withheld information on 51 pages citing subsection 29(1) of FOIP. The records are all emails. From a review of the pages, GTH severed email addresses of several individuals.

[16] In its submission, GTH asserted that the email addresses were the personal email addresses of some GTH board members. Further, the board members were not employees of GTH but act in an advisory capacity for the benefit of GTH. In addition, GTH asserted that the board members do not have GTH email accounts and in many cases have used personal email accounts for their communications.

[17] Questions about security and records management arise if and when government-related activities are done using personal email accounts. It is clear from the record in this case that sensitive GTH information was sent to board members at their personal email addresses. I strongly encourage GTH to reconsider this practice. Using the Government of Saskatchewan email system that is supported by the Ministry of Central Services (Central Services) to do government-related activities is recommended. Central Services

has the mandate, resources, and expertise to support and manage the Government of Saskatchewan email system, including ensuring the security of email accounts. The public can also be reassured that Central Services' practices are adequate through audits conducted by the Provincial Auditor.

[18] On the issue of whether the personal email addresses of the board members are personal information, in Review Report 157-2016, I found that the personal email addresses of the GTH board members qualified as personal information pursuant to subsections 24(1)(e) and (k) of FOIP. Subsections 24(1)(e) and (k) of FOIP provide as follows:

24(1) Subject to subsections (1.1) and (2), **“personal information”** means personal information about an identifiable individual that is recorded in any form, and includes:

...

(e) the home or business address, home or business telephone number or fingerprints of the individual;

...

(k) the name of the individual where:

(i) it appears with other personal information that relates to the individual; or

(ii) the disclosure of the name itself would reveal personal information about the individual.

[19] As the information constitutes personal information and there is no apparent consent from the board members to release it, I find that subsection 29(1) of FOIP was appropriately applied by GTH. I recommend GTH continue to withhold the personal email addresses of the board members. See Appendix A for details of where I have found subsection 29(1) of FOIP applies.

[20] There is only one exception to the above finding. On page 818, the GTH severed the work email address of an employee of GTH. As this is a work email address it is considered business card information and does not qualify as personal information. It should be released.

2. Did the GTH properly apply subsection 18(1)(b) of FOIP?

[21] Subsection 18(1)(b) of FOIP is a discretionary exemption and provides as follows:

18(1) A head may refuse to give access to a record that could reasonably be expected to disclose:

...

(b) financial, commercial, scientific, technical or other information:

- (i) in which the Government of Saskatchewan or a government institution has a proprietary interest or a right of use; and
- (ii) that has monetary value or is reasonably likely to have monetary value;

[22] In order for subsection 18(1)(b) of FOIP to be found to apply, all three parts of the following test must be met:

1. Does the information contain financial, commercial, scientific, technical or other information?
2. Does the public body have a proprietary interest or a right to use it?
3. Does the information have monetary value for the public body or is it likely to?

[23] GTH applied subsection 18(1)(b) of FOIP to information on 774 pages. In some instances, the information is identical and repeated multiple times across several documents. In other cases, the information is similar.

1. Does the information contain financial, commercial, scientific, technical or other information?

[24] In its submission, GTH asserted that the records contain financial information. It explained that the cost build up is financial information as it contains all historical costs as well as estimates of future costs associated with preparing land for sale. As an example, GTH pointed to the first page of record #7 (page 52) and explained that it outlined all of the cost components related to GTH's land costing, the pages that follow outlines the specific cost components as well as the assumptions and calculations that feed into them.

- [25] In addition, the GTH asserted that the information severed was also commercial information because the purpose of the analysis was to generate its estimated cost per acre which was used in the setting of the annual pricing policy which is the price that is charged to customers.
- [26] *Financial information* is information regarding monetary resources, such as financial capabilities, assets and liabilities, past or present. Common examples are financial forecasts, investment strategies, budgets, and profit and loss statements. The financial information must be specific to a particular party.
- [27] *Commercial information* means information relating to the buying, selling or exchange of merchandise or services. This includes third party associations, past history, references and insurance policies and pricing structures, market research, business plans, and customer records.
- [28] From a review of the information, it appears most of the information qualifies as financial and/or commercial information. For example, the information severed on page 8 (document #3a) appears to be financial information as it pertains to the GTH's investment strategy. In another example, the information on page 2 (document #2) appears to be commercial information as it pertains to pricing structures. This information is repeated across several draft versions of the documents.
- [29] However, the information on page 148 (document #13) in the email of March 20, 2014 at 5:03 p.m., does not appear to be commercial or financial information but rather factual statements. Therefore, I find this information does not meet the first part of the test. However, GTH also applied subsections 17(1)(a) and (b)(i) of FOIP to this information so I will consider it again under those exemptions.
- [30] The remaining information in the record does qualify as financial and commercial information. The first part of the test has been met.

2. Does the public body have a proprietary interest or a right to use it?

- [31] This means that the public body must be able to demonstrate rights to the information. Proprietary interest is the interest held by a property owner together with all appurtenant rights, such as a stockholder's right to vote the shares.
- [32] In its submission, GTH asserted that it has developed programs, cost estimations, pricing and business strategies aimed at differentiating itself from competitors in the marketplace. If records are released publicly which reveal those strategic details, such proprietary commercial information would become available to our competitors. Further, it asserted that nearly every record explains the GTH's internal approach to negotiating land sales. Release of these records would reveal information about how the GTH conducts its business. To a large degree, the records speak to the costing system used, which, if publicized, would prejudice the competitive position of the GTH, and therefore potentially take business away from the Government of Saskatchewan.
- [33] In this context, proprietary information is sensitive information that is owned by the public body and which gives it certain competitive advantages in the marketplace. From a review of the information, I find that GTH has a proprietary interest in a majority of the information. However, some of the information does not appear to qualify. For example, on page 29 (document #4a) GTH severed a table which lists industrial land in the Regina region and market information about those lands (address, price/acre and size).
- [34] In its submission, GTH asserted that the comparable markets discussed on pages 26 to 28 outlines the basis as to how GTH is going to compare GTH like land within the Winnipeg, Calgary and Saskatoon markets to other land in the area. Further, that these factors were considered in the other three geographies and then applied to the Regina market in this analysis. As this makes up the core of this market research and methodology these have been determined to be commercial information. GTH also asserted that it has a proprietary interest in the information because it was internally generated and would be useful information for clients and competitors to know as it would give insight into negotiations for customers and competitiveness for competitors.

[35] I do agree that much of the information severed on pages 26 to 28 relates to the analysis conducted, however, a table that lists land for sale with address, price/acre and size is simply market information that is likely available publicly to anyone seeking it out. In my view, this information would not belong to GTH. In Ontario IPC Order MO-1282, a similar provision was considered and the following is helpful as it pertains to proprietary interest:

...The Assistant Commissioner has thus determined that the term “belongs to” refers to “ownership” by an institution, and that the concept of “ownership of information” requires more than the right simply to possess, use or dispose of information, or control access to the physical record in which the information is contained. For information to “belong to” an institution, the institution must have some proprietary interest in it either in a traditional intellectual property sense – such as copyright, trade mark, patent or industrial design – or in the sense that the law would recognize a substantial interest in protecting the information from misappropriation by another party.

[36] Therefore, I find that subsection 18(1)(b) of FOIP does not apply to the table under the heading *Regina Market Analysis* on page 29 (document #4a), page 193 (document #14A), page 270 (document #26), page 419 (document #37b), page 502 (document #48), page 618 (document #52b) and page 722 (document #60b). However, GTH also applied subsections 18(1)(e), (f) and 17(1)(c) of FOIP to this table. I will consider this information again under those provisions.

[37] In addition, I find that GTH has a clear proprietary interest and right of use to the remainder of the information in the records. The second part of the test is met.

3. Does the information have monetary value for the public body or is it likely to?

[38] *Monetary value* may be demonstrated by evidence of potential for financial return to the public body.

[39] In its submission, GTH asserted that the cost build-up information includes the methodology for calculating cost per acre to ensure that an adequate price is charged to recover all costs for the project. Further, it asserted that if this information were

disclosed to its customers it would provide its customers with increased bargaining power when entering into negotiations with GTH. Secondly, it asserted this would be information that competitors could use to gain an understanding of GTH's cost structure that GTH would not have of its competitors. Additionally, it asserted that new entrants could use this information to make investment decisions.

[40] The use of the term "monetary value" requires that the information itself have an intrinsic value. The provision is intended to permit a public body to refuse to disclose a record which contains information where circumstances are such that disclosure would deprive the public body of the monetary value of the information.

[41] I find that the information qualifies as information that has monetary value or is reasonably likely to have monetary value. If the severed information was released, it would most likely become public which could have a direct negative financial impact on GTH.

[42] Therefore, I find that subsection 18(1)(b) of FOIP was appropriately applied to the severed information in the documents. See Appendix A for details of where I have found subsection 18(1)(b) of FOIP applies. As I have found subsection 18(1)(b) of FOIP applies to the documents, there is no need to consider subsection 18(1)(d) of FOIP.

3. Did the GTH properly apply subsection 17(1)(b) of FOIP?

[43] Subsection 17(1)(b) of FOIP is a discretionary exemption and provides:

17(1) Subject to subsection (2), a head may refuse to give access to a record that could reasonably be expected to disclose:

...

- (b) consultations or deliberations involving:
 - (i) officers or employees of a government institution;
 - (ii) a member of the Executive Council; or
 - (iii) the staff of a member of the Executive Council;

- [44] This provision is meant to permit public bodies to consider options and act without constant public scrutiny.
- [45] A *consultation* occurs when the views of one or more officers or employees of the public body are sought as to the appropriateness of a particular proposal or suggested action.
- [46] A *deliberation* is a discussion or consideration, by the persons described in the section, of the reasons for and against an action. It refers to discussions conducted with a view towards making a decision.
- [47] In order to qualify, the opinions solicited during a “consultation” or “deliberation” must:
- i. be either sought, expected, or be part of the responsibility of the person who prepared the record; and
 - ii. be prepared for the purpose of doing something, such as taking an action, making a decision or a choice.
- [48] GTH applied subsection 17(1)(b) of FOIP to information on page 148 and 763. The pages constitute emails. For the information on page 148 (email dated March 20, 2014 5:03 p.m.; document #13), GTH asserted in its submission that the email exchange in this document is between the Vice President of Finance and members of the Board of Directors and would constitute consultations and deliberations. The three board members made up the audit and finance committee of the Board of Directors at the time. The GTH was in the process of finalizing the business plan and these committee/board members were providing feedback and recommendations about the content prior to approval by the Board. GTH asserted further that the Vice President of Finance is responsible for the coordination of the annual business planning process.
- [49] From a review of the email on page 148, it is clear that the Vice President is seeking input from the three board members as described in GTH’s submission. I find that this constitutes a consultation as defined above. In addition, I find that it is the responsibility of the individuals involved to either seek or provide their views on the business plan. Therefore, subsection 17(1)(b) of FOIP was appropriately applied to the information in

the email on page 148. For the same reasons, I also find that the information withheld in the email on page 763 (document #64) also qualifies for subsection 17(1)(b) of FOIP. The Vice President of Finance is corresponding with the Vice President Business Development to discuss revisions to the pricing policy.

4. Did the GTH properly apply subsection 18(1)(e) of FOIP?

[50] Subsection 18(1)(e) of FOIP is a discretionary exemption and provides:

18(1) A head may refuse to give access to a record that could reasonably be expected to disclose:

...

(e) positions, plans, procedures, criteria or instructions developed for the purpose of contractual or other negotiations by or on behalf of the Government of Saskatchewan or a government institution, or considerations that relate to those negotiations.

[51] The provision is meant to protect positions, plans, procedures, criteria, instructions and/or considerations developed for contractual or other negotiations. Examples of the type of information that could be covered by this exemption are the various positions developed by public body negotiators in relation to labour, financial and commercial contracts. All three parts of the following test must be met:

1. Does the record contain positions, plan, procedures, criteria, instructions or considerations?
2. Were they developed for the purpose of contractual or other negotiations?
3. Were they developed by or on behalf of the public body?

[52] The only information remaining to be addressed is the table under the heading *Regina Market Analysis* on the following seven pages: 29 (document #4a), 193 (document #14A), 270 (document #26), 419 (document #37b), 502 (document #48), 618 (document #52b) and 722 (document #60b). The table is the same on all of the pages. The pages are from two different documents: a *Pricing Analysis* and versions of a *2016-2017 Pricing Policy*. GTH applied subsection 18(1)(e) of FOIP to this information.

1. Does the record contain positions, plan, procedures, criteria, instructions or considerations?

[53] *Positions and plans* refer to information that may be used in the course of negotiations.

[54] *Procedures, criteria, instructions and considerations* are much broader in scope, covering information relating to the factors involved in developing a particular negotiating position or plan.

[55] In its submission, GTH asserted that for pages 29 through 31 the results of the jurisdictional analysis on the previous pages is then applied to the research that is done on the Regina market to come up with the recommended market price per acre. This analysis represents a consideration in the contractual negotiations with future clients.

[56] The table that remains at issue would not qualify as a position, plan, procedure, criteria, instruction or consideration. It lists industrial land for sale or sold in the Regina region. This is information likely available to anyone seeking it out. The analysis that addresses the table has been appropriately withheld under subsection 18(1)(b) of FOIP. However, the table simply lists market information. Therefore, I find that the first part of the test has not been met. As all parts of the test must be met, there is no need to continue.

[57] I find that subsection 18(1)(e) of FOIP does not apply to the table on pages 29, 193, 270, 419, 502, 618, and 722. GTH also applied subsection 18(1)(f) of FOIP to the table.

5. Did the GTH properly apply subsection 18(1)(f) of FOIP?

[58] Subsection 18(1)(f) of FOIP is a discretionary exemption and provides:

18(1) A head may refuse to give access to a record that could reasonably be expected to disclose:

...

(f) information, the disclosure of which could reasonably be expected to prejudice the economic interest of the Government of Saskatchewan or a government institution;

[59] For this provision to be found to apply there must be objective grounds for believing that disclosing the information would result in prejudice. *Prejudice* in this context refers to detriment to economic interests.

[60] *Economic interest* refers to both the broad interests of a public body and for the government as a whole, in managing the production, distribution and consumption of goods and services. The term also covers financial matters such as the management of assets and liabilities by a public body and the public body's ability to protect its own or the government's interests in financial transactions.

[61] The public body does not have to prove that prejudice is probable, but needs to show that there is a "reasonable expectation" of prejudice if any of the information were to be released. All three parts of the following test must be met:

1. Is there a clear cause and effect relationship between the disclosure and the prejudice which is alleged?
2. Is the prejudice caused by the disclosure more than trivial or inconsequential?
3. Is the likelihood of prejudice genuine and conceivable?

[62] GTH applied subsection 18(1)(f) of FOIP to the table on pages 29, 193, 270, 419, 502, 618 and 722.

1. Is there a clear cause and effect relationship between the disclosure and the prejudice which is alleged?

[63] In its submission, GTH asserted that the pricing policy information includes discussion of the land sales price and its considerations as well as the methodology for calculating cost per acre and a market analysis. Further, it asserted that if this information were disclosed to its customers it would provide them with increased bargaining power when entering into negotiations as they would better understand both its pricing structure and competitive offerings. Secondly, it asserted this would be information that competitors could use to gain an understanding of its cost structure and other market research that

GTH would not have of the competition. Additionally, new entrants could use this information to make investment decisions.

[64] I agree that this would be applicable to the analysis that corresponds to the table. However, the table itself is, again, just market information related to industrial lands for sale. Therefore, I find that the first part of the test has not been met. As all parts of the test must be met, there is no need to continue. GTH also applied subsection 17(1)(c) of FOIP to the table.

6. Did the GTH properly apply subsection 17(1)(c) of FOIP?

[65] Subsection 17(1)(c) of FOIP is a discretionary exemption and provides:

17(1) Subject to subsection (2), a head may refuse to give access to a record that could reasonably be expected to disclose:

...

(c) positions, plans, procedures, criteria or instructions developed for the purpose of contractual or other negotiations by or on behalf of the Government of Saskatchewan or a government institution, or considerations that relate to those negotiations.

[66] In order for subsection 17(1)(c) of FOIP to apply, the following three part test must be met:

1. Does the record contain positions, plans, procedures, criteria, instructions or considerations that relate to the contractual or other negotiations?
2. Were they developed for the purpose of contractual or other negotiations?
3. Were the contractual or other negotiations being conducted by or on behalf of a public body?

[67] GTH applied subsection 17(1)(c) of FOIP to the table repeated on pages 29, 193, 270, 419, 502, 618 and 722.

[68] I have already found that the information on the table does not qualify as positions, plans, procedures, criteria, instructions or considerations. Therefore, the first part of the test is not met. As all parts of the test must be met, there is no need to go further.

[69] All exemptions applied by GTH to the table have been considered. As none have been found to apply, I recommend the table be released on pages 29, 193, 270, 419, 502, 618 and 722.

IV FINDINGS

[70] I find that subsection 29(1) of FOIP applies to some information but not to other information.

[71] I find that subsection 18(1)(b) of FOIP applies to some information but not to other information.

[72] I find that subsection 17(1)(b) of FOIP applies to the information on pages 148 and 763.

[73] I find that subsections 17(1)(c), 18(1)(f) and (e) of FOIP does not apply to the table under the heading *Regina Market Analysis* on the following seven pages: 29, 193, 270, 419, 502, 618 and 722.

V RECOMMENDATIONS

[74] I recommend GTH release the employee email address on page 818.

[75] I recommend that GTH board members use the Government of Saskatchewan email system for government-related activities.

[76] I recommend GTH release the table on pages 29, 193, 270, 419, 502, 618 and 722.

[77] I recommend GTH withhold the remainder of the information as described in Appendix A of this Report.

Dated at Regina, in the Province of Saskatchewan, this 1st day of June, 2017.

Ronald J. Kruzeniski, Q.C.
Saskatchewan Information and Privacy
Commissioner

APPENDIX A

This Appendix indicates the exemptions that apply to the documents. See the report for details on pages that have information which have been recommended for release.

Record #	Subject Line/ Description	Released	17(1) (a)	17(1) (b)	17(1) (c)	18(1) (b)	18(1) (e)	18(1) (f)	29(1)
2	2014 -2015 Pricing policy slide					X			
3	2015 - 2016 Policy Approved	X							
3A	ATT: 2015 - 2016 Policy Approved					X			
4	2016 -2017 Pricing policy	X							
4A	ATT: 2016 -2017 Pricing policy					X			
5	A&F - Item # 11a - Pricing policy	X							
5A	ATT: A&F - Item # 11a - Pricing policy					X			
6	2015-2016 Pricing policy - November 3	X							
6A	ATT: 2015-2016 Pricing policy - November 3. dox					X			
7	2016-2017 Pricing policy cost buildup - August 24, 2015					X			
8	Cost Buildup for land sales - August 28, 2014					X			
9	Cost Buildup for land sales - August 20, 2014					X			
10	Global Transportation Hub - 2015 - 2018 Strategic plan					X			
11	Global Transportation Hub - 2016 - 2019 Strategic plan					X			
12	GTH 2014-2015 Business plan - originally prepared Nov 2013 - Rev. with current info Feb. 14					X			
13	Re: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 26			X					X
13A	ATT: Re: Emailing: A&F - Item #11 - 2014- 2015 Business plan Mar. 26 with current info mar 14					X			
14	Pricing Policy	X							
14A	ATT: Pricing Policy					X			
14B	ATTB: Pricing Policy					X			
15	RE: GTH 2015-16 Pricing Policy Cost Buildup(4)								X
16	RE: GTH 2015-16 Pricing Policy Cost Buildup(5)	X							
17	RE: GTH 2015-16 Pricing Policy Cost Buildup(6)					X			X
18	Land Price	X							
19	RE: Draft response RE: Land price	X							
20	RE: GTH Audit and Finance agenda for review					X			X
21	2015-2016 Pricing policy - October 27	X							
21A	ATT: 2015-2016 Pricing policy - October 27					X			

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22	2015-2016 Pricing policy - October 27 (2)	X							
23	2015- 2016 Pricing policy	X							
24	2015 -2016 Pricing policy (2)	X							
24a	ATT: 2015-2016 Pricing policy (2)					X			
25	Cost Buildup for land sales					X			
26	2016-2017 Pricing policy					X			
27	A&F - #8 - Pricing policy cost buildup - sep..10	X							
27A	ATT: A&F - #8 - Pricing policy cost buildup - sep..10					X			
28	A&F - Item #8 - Pricing policy cost build up - sep..10 (2)	X							
29	A F - Item #11 - 2015 -2016 pricing policy	X							
29A	ATT: A F - Item #11 - 2015 -2016 pricing policy					X			
30	GTH 2014-2015 Business plan - Nov 2013					X			
31	Agenda item 10					X			
32	Board documents	X							
32A	ATT: Board documents					X			
32B	ATTB: Board documents	X							
32C	ATTC: Board documents	X							
33	Agenda item 12A					X			
34	Business plan financial Business policy	X							
34A ¹	ATT: Business plan financial Business policy					X			
34B	ATTB: Business plan financial Business policy					X			
35	Business plan pricing policy (Not urgent... To discuss next week when....)	X							
35A	ATT: Business plan pricing policy (Not urgent... To discuss next week when....)					X			
35B	ATTB: Business plan pricing policy (Not urgent... To discuss next week when....)					X			
36	Business plan pricing policy	X							
36A	ATT: Business plan pricing policy					X			
36B	ATTB: Business plan pricing policy					X			
37	Pricing analysis					X			
37A	ATT: Pricing analysis					X			
37B	ATTB: Pricing analysis					X			
38	Emailing A F - Item #12A - Pricing policy	X							
38A	ATT: Emailing A F - Item #12A - Pricing policy					X			
39	RE: Emailing A F - Item #11 2014-2015 B Plan MARCH 14					X			X
39A	ATT: RE: Emailing A F - Item #11 2014-2015 B Plan MARCH 14					X			

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39B	ATTB:RE: Emailing A F - Item #11 2014-2015 B Plan MARCH 14					X			
40	FW: Emailing A F Item #11 - 2014 - 2015 Business plan - Mar. 14					X			X
41	RE: Pricing policy - Feb 27, 2014					X			
42	FW: Pricing policy and updated acreage Map from Stantec	X							
42A	ATT: Pricing policy and updated acreage Map from Stantec	X							
42B	ATTB: Pricing policy and updated acreage Map from Stantec					X			
43	GTH 2015-2016 Pricing policy cost buildup								X
44	GTH 2015-2016 Pricing policy cost buildup (2)	X							
45	GTH 2015-2016 Pricing policy cost buildup (3)					X			X
45A	ATT: GTH 2015-2016 Pricing policy cost buildup (3)					X			
45B	ATTB:GTH 2015-2016 Pricing policy cost buildup (3)					X			
46	RE:RE: Pricing policy - Feb 27, 2014 (2)					X			
46A	ATT: RE: Pricing policy - Feb 27, 2014 (2)					X			
47	RE: Pricing policy					X			
48	2016-2017 Pricing policy					X			
49	2016-2019 Strategic plan					X			
50	GTH Audit and finance conference call								X
50A	ATT: GTH Audit and finance conference call					X			
50B	ATTB:GTH Audit and finance conference call					X			
51	Hi MATT	X							
51A	ATT: Hi MATT					X			
51B	ATT: Hi MATT					X			
51C	ATT: Hi MATT					X			
52	RE: Pricing policy and strategic plan	X							
52A	ATT:RE: Pricing policy and strategic plan					X			
52B	ATT:RE: Pricing policy and strategic plan					X			
53	RE: Pricing policy board item	X							
54	Pricing Policy Feb 27 2014					X			
54A	ATT: Pricing Policy Feb 27 2014					X			
55	Pricing Policy Feb 28 2014	X							
55A	ATT: Pricing Policy Feb 28 2014					X			
56	Pricing policy					X			
56A	ATT: Pricing policy					X			
57	Pricing policy (2)	X							
57A	ATT: Pricing policy (2)					X			

58	Pricing policy (3)					X			
58A	ATT: Pricing policy (3)					X			
59	Pricing policy and strategic plan changes	X							
59A	ATT: Pricing policy and strategic plan changes					X			
60	Pricing policy and strategic plan	X							
60A	ATT: Pricing policy and strategic plan					X			
60B	ATT: Pricing policy and strategic plan					X			
61	Pricing policy and updated Acreage Map from Stantec	X							
62	Pricing policy board item	X							
62A	ATT: Pricing policy board item					X			
62B	ATTB: Pricing policy board item					X			
63	Pricing policy (4)	X							
63A	ATT: Pricing policy (4)					X			
63B	ATT: Pricing policy (4)					X			
63C	ATT: Pricing policy (4)					X			
64	RE: A F - #9 2014-2015 Pricing policy Draft for comments and review			X					
64A	ATT: RE: A F - #9 2014-2015 Pricing policy Draft for comments and review					X			
65	RE: Business plan / pricing policy	X							
65A	ATT: RE: Business plan / pricing policy					X			
66	RE: Business plan / pricing policy (2)	X							
67	RE: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 14					X			X
67A	ATT: RE: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 14					X			
68	RE: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 14 (2)					X			X
69	RE: Pricing policy					X			
70	September 17th conference Call					X			
70A	ATT: September 17th conference Call					X			
71	Strategic planning and budgeting material	X							
71A	ATT: Strategic planning and budgeting material					X			
71B	ATT: Strategic planning and budgeting material	X							
71C	ATT: Strategic planning and budgeting material					X			
72	Remaining Unsold Acres - March 19 2014 ; A F - Item #11 2014-2015 B Plan					X			X
72A	ATT: Remaining Unsold Acres - March 19 2014 ; A F - Item #11					X			

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	2014-2015 B Plan								
72B	ATTB: Remaining Unsold Acres - March 19 2014 ; A F - Item #11 2014-2015 B Plan					X			
73	RE: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 14 (6)					X			X
74	Strategic planning section - Finance slides	X							
74A	ATT: Strategic planning section - Finance slides					X			
75	RE: GTH 2015-2016 Pricing policy cost buildup (3)								X
76	RE: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 14 (9)					X			X
77	RE: Emailing: A&F - Item #11 - 2014- 2015 Business plan March 14 (10)					X			X
78	RE: GTH 2015-2016 Pricing policy cost buildup					X			X
79	RE: GTH 2015-2016 Pricing policy cost buildup (2)								X
80	ATT: GTH 2016-19 Strategic Plan v8					X			