SUBJECT 1: SHARING AND SHIFTING LOSSES- THE "NEW" PROFIT SHIFTING?

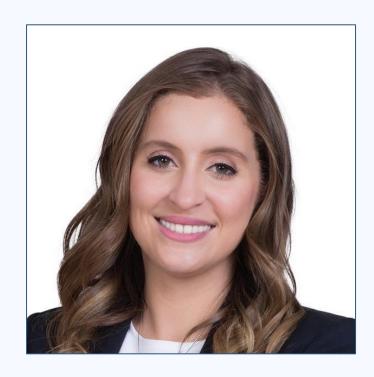


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ELISABETH TROTTER MCCARTHY TÉTRAULT LLP, VANCOUVER NORTON ROSE FULBRIGH CANADA LLP, CALGARY

SUBJECT 2: GOOD FAITH IN DOMESTIC AND INTERNATIONAL TAX LAW



MALYA AMGHAR GOWLING WLG (CANADA) LLP, MONTREAL



RYAN RABINOVITCH FASKEN, MONTREAL