



Finning (Canada)
16901 109 Avenue
Edmonton, AB
(780) 930-4900 tel
(780)443-7169 fax

July 10, 2014

Dear Vendors:

On April 1, 2013, the Province of British Columbia (BC) returned to a provincial sales tax (PST) system. Finning International Inc. (Finning) is registered for the BC PST. The registration number is PST-1000-7829.

Under the PST system, companies who are registered vendors do not need to pay PST on:

- Purchases of goods for resale or for rental purposes;
- Services applied to goods that will be resold or to be used for rental purposes; or
- Items used in the process of providing taxable services.

All of Finning's POs beginning with "1", "2", "3" or "6" are exempt from BC PST for the reasons mentioned above. Please **do not charge BC PST** on these purchase orders.

Should you have any questions, please contact our accounts payable department at 780-443-7043.

Sincerely,

A handwritten signature in black ink, appearing to read "Yvonne Chow".

Yvonne Chow, CA

Director of Tax, Finning Canada