

**SHAAE (2001) Master Limited Partnership (“MLP”)  
Tax Court of Canada Appeals 2009-2247(IT)G and 2009-2248(IT)G**

**Litigation Update September 6, 2016**

A case management conference was scheduled for September 6, 2016, via telephone conference.

However, the Tax Court informed counsel that morning that due to circumstances beyond their control, the case management conference had to be adjourned. No other explanation was given.

The parties are now once again waiting for the Tax Court to reschedule the conference.

The main issue to be discussed is the further conduct of the Court proceedings. The Department of Justice (“Crown”) lawyers submitted it is necessary for the Appellants to commence 72 additional appeals (for each of the remaining production limited partnerships) in order to resolve the dispute. Counsel for Sentinel Hill, GLGM LLP, disagree and provided submissions to the Court in response to Crown’s arguments.

Further updates will be posted as matters develop.