

# James (Jim) N. Tanner, BA, MA, SM, Ph. D.

## **Education/ Academic:**

**Ph.D.**, U of C, Calgary, Alberta, 2004 – Thesis Topic: The Valuation of Subsistence Economies. Specializations in Aboriginal Law, Economics and Economic Anthropology.

**M.B.A. (Master of Science in Management)**, Massachusetts Institute of Technology, Cambridge Massachusetts, 1984. Specialization: Finance, Strategic Planning, Valuation. Thesis Topic: Legal and Economic Implications of Deep Sea Mining. Strategic Business Planning, International Business Law.

## **Awarded the Sloan Fellowship in 1983**

**M.A. (Master of Arts – Economics)**, University of Alberta, Edmonton, 1982, Thesis: Evaluation of oil and gas reserves. Specialization: Forecasting oil and gas economic activity in Alberta.

**BA (Bachelor of Arts – Economics)** University of Alberta, Edmonton, 1976, Specialization: resource economics, economic history.

**Academic Experience:** Economics Lecturer: Economics of Oil and Gas, Energy Economics, University of Calgary, Calgary, Alberta. Economics Lecturer: macro- and microeconomics at Camp Lejeune Marine and Air Base, Jacksonville, and at Craven Community College in New Bern, North Carolina.

## **Specialized Courses:**

**International Law**, Harvard Law School,  
**Business Law, Accounting**, University of Lethbridge,  
**Contract Law**, University of Calgary,  
**Aboriginal Law**, University of Calgary,  
**French**, University of Laval, Quebec,  
**Financial**, Canadian Securities Course.

## **Recent Consulting Projects (2000 to present):**

Ochapowace First Nation: traditional land use study.

Saulteaux First Nation: Traditional Land Use Study and Husky Oil Spill Clean Up Project.

**Negotiator:** Carry the Kettle First Nation, Saskatchewan: Energy East Pipeline - TCPL, Enbridge Pipelines – Line 3.

**Negotiator:** Oil development prospects for Gamblers First Nation, Manitoba.

**Traditional Land Use Study:** Gamblers First Nation, Manitoba.

**Traditional Land Use Study:** Sakimay First Nation, Saskatchewan.

**Traditional Land Use Study:** White Bear First Nations, Saskatchewan.

**Traditional Land Use Study and NEB Hearing preparation:** Aamjiwnaang First Nation, Ontario.

**Traditional Land Use Study and NEB Hearing prep:** Chippewa of the Thames First Nation, Ontario.

**Land Use and Environmental Assessment for NEB Hearing:** Métis Nation of Ontario.

**Negotiator:** Mikisew Cree First Nation Treaty Land Entitlement, Alberta.

**Negotiator:** Mikisew Cree FN, ACFN, Treaty Agricultural Benefits Claims, Alberta.

**Advisor** to Government of Nunavut on compensation negotiations with respect to valuation of caribou, polar bear and other harvested traditionally harvested species.

**Negotiator, Advisor** - Deh Cho First Nations, NWT, - Mackenzie Valley Pipeline. Effects of pipeline on traditional economies and benefits agreements negotiations.

**Expert Witness** – Energy and Utilities Board Hearings on Kearn Oil Sands Project, Alberta, Fort McMurray.

**Lead Negotiator** – Oil Sands - **Long Term Benefits Agreement** – Mikisew Cree

**Lead Negotiator** – Bennett Dam Effects – Mikisew Cree

**Assessment of traditional losses oil spill in Lake Wabamun**, Paul First Nation, AB.

**Traditional Land Use Study**, Piikani First Nation, Alberta, Montana.

**Piikani First Nation:** Housing Corporation consulting.

**Shuswap First Nation, B.C.** - housing development consulting

**Negotiator and Assessor:** losses of traditional use - Lutsel'ke First Nation, NWT.

**Cumulative Environmental Management Association (CEMA):** traditional ecological knowledge study and literature review.

**Traditional Land Use Study**, Chipewyan Prairie Dené First Nation.

**Traditional Land Use Project**, Fort McMurray # 468 First Nation.

**Environmental Impact Assessment Reviews:** review of several Environmental Assessments for aboriginal groups on oil sands projects.

**Traditional Land Use Study**, Mikisew Cree First Nation.

**Traditional Land Use Study**, Athabasca Chipewyan First Nation,

**Traditional Land Use Evaluation of losses**, Athabasca Chipewyan First Nation.

**Bennett Dam effects on Peace/ Athabasca River Delta. 2002.** Traditional Land Use assessment for B.C. Hydro and ACFN.

**Oil Sands Negotiations and Traditional Land Use Study**, Ft. McKay First Nation and Fort McKay Métis Local #122, -

**Economic Evaluation of Traditional Harvest Losses:** Ft. McKay First Nation and Fort McKay Métis Local #122.

**Ft. Liard First Nation, NWT,** - Economic and Business Development Consulting

### **Government of Colombia Projects:**

Dr. Tanner was the manager of the CIDA (Foreign Aid) project to deliver Canadian environmental and energy consulting expertise to the Environment and Energy Departments of the Government of Colombia, South America. This involved choosing and coordinating Canadian experts in these fields to deliver foreign aid services. In addition, Jim provided an assessment of Colombia's marginal oil fields, royalties and proposed bidding terms for joint ventures with large foreign oil companies. He helped set up the Colombian oil and gas reserve assessment policies and assisted in the resource assessment program for future reserves. He assisted in the administration of projects to deliver environmental regulation consultation including selecting and managing environmental consultants.

### **Evaluation of Colombia Oil and Gas Royalty Program**

Dr. Tanner advised the Colombian Government on their Oil and Gas policy including structuring international oil and gas bidding rounds, reserve estimation practices, national oil and natural gas royalty policy and regulation and exploration and supply economics for the national oil company of Colombia.

**Government of Mexico: Oil and Gas Supply Demand Balance**

He assisted in assessing natural gas and oil balances, planning, environmental effects and energy efficiency for Mexico.

**1999 - 2000**

**Canadian National Round Table on Energy and the Environment:**

Jim provided analysis of the development opportunities of local communities in the NWT as a result of the renewed interest in oil and gas and pipeline activity in northern Canada. He also reviewed the likely supply of oil and gas available from the NWT.

**TCPL (Polar Gas Consortium):**

In 1999, he completed a study for TCPL on the economics and prospects of the Mackenzie Valley Pipeline. This report was done with CERI. This included Treaty analysis and aboriginal community relations and economic development.

**1997 to 2000:** Consultant, Manager – **Colombia Project** -Canadian Energy Research Institute- CIDA

**1995 to 1998 – Elected Councilor – Municipal District of Foothills #31**

During his term as a municipal councilor Dr. Tanner became involved in a series of planning, environmental and financial functions. As a Councilor, he was required to protect the public interest with respect to ground water allocations and was constantly involved with land use planning issues. He was a member of the Kananaskis Forest Harvest Advisory Board. He participated in the Fordville Lakes environmental hearings, and on the environment and recycling committees. He was involved in a project to establish environmental wildlife corridors from Kananaskis to the Cross Conservancy and the City of Calgary. He served on the inter-municipal council and helped negotiate agreements with the City of Calgary on environmental and planning issues. He served for 4 years on the Board of Directors of the Cross Conservancy. He supervised the development of **area structure plans** in the northern region of the municipality. He re-worked the taxation collection timing to coincide with the requirements of the Municipality and this allowed them to restructure the municipal debt. He changed the financial reporting systems for the municipality. **Once the reporting systems and municipal debt restructuring was in place it allowed the Municipality to reduce taxes because of the lower financing costs for government infrastructure.**

**1990 to 1996: CEO Kuma Resources Ltd.** Public oil and gas exploration and production company listed on the Alberta Stock Exchange. As CEO and CFO, Dr. Tanner was responsible for all aspects of company business.

**Kuma Cogeneration:** Jim was involved in a cogeneration, flare gas proposal to generate electricity in Alberta using wasted natural gas. This project brought attention to the waste of natural gas in Alberta and pushed the Government to increase regulations on such waste. Jim appeared as a witness for the EUB on cogeneration economics using natural gas flares.

Unfortunately, the Government did not force TransAlta to take this potential source of electricity until after deregulation of the power industry.

**1990 – 1994 – Senior Consultant, NOVA Corporation**, Calgary, Alberta. NOVA Corporation asked Dr. Tanner to review their computer models for estimating gas supply and deliverability in Western Canada for pipeline planning as well as the corporate reporting and the associated management information systems. When he finished the reserve evaluations, he was asked to assist in writing the corporate Annual Plan for NOVA pipeline planning for three years. He also investigated co-generation proposals, gas storage proposals, and was responsible for documenting the computer-based system planning process to support ERCB hearings on gas transmission options.

**1986 to 1996: Director and Chief Financial Officer of Tanner Arctic Oil Ltd.** and Baloil Resources Ltd. (Oil and Gas E & P Companies)

**1986 – President, Tanner Resources Ltd.** Consulting in Economics and Management. (Clients included: Government of B.C., Government of Alberta, ESSO, NOVA, Government of Canada, Government of Colombia, Government of Mexico, Ft. Liard Band, Ft. McKay Band, Ft. Chipewyan Band; Finance and Business Clients included: Bruse Electric, Kuma Power Corporation, Alma Oil and Gas Ltd. Circle Energy Ltd., Mika Technology Ltd., Teckcore Ltd., Frontier Engineering Ltd., Sovereign Life Insurance Company)

**1981 to 1983 – Senior Economist** – Alberta Energy Department, Government of Alberta. Jim was hired to estimate the oil and gas investment in Alberta as a result of royalties, incentives and the general economic climate. He was also responsible for assessing some national policy issues in oil and gas and energy.

**1983 to 1986 - Senior Economist** - With the Canadian Energy Research Institute, Jim authored and co-authored several books. These included:

- Oil and gas finding costs in Alberta,
- Mega-projects in Canada – such as Hibernia, Oil Sands and Upgrader economics.
- World Oil Supply Balances: this was an analysis of the international oil market.
- Oil Supply in Saskatchewan: this article estimated a supply curve for Saskatchewan.
- An Assessment of the Reserve Estimation Methods used by the Oil Industry.

Jim also prepared studies on the economics of **passive and active solar energy**, he attended special seminars on the challenges of **nuclear energy** in Canada and prepared an analysis of **wind power** projects.

Jim also co-authored a book in 1991 on economic solutions for Canada. This book reviewed the industrial policies which were historically successful in growing the Canadian economy but were attacked by the Mulroney conservatives of the day. Proposals in the book included emphasis on industrial policies and reworking government financing and administrative structures to better reflect the public interest rather than corporate lobbies.

## **Accounting, Valuation and Financial Analysis**

As a business person, accountant and CFO, and with his education at MIT and Harvard, Jim has had significant experience in preparing and analyzing balance sheets and income statements as well as assessing businesses. His experience running oil and gas companies listed on Stock Exchanges gave him experience in Canadian and American public reporting requirements, in corporate governance policies and national regulations. His education in business law, management and financial accounting has helped Jim in assessing resource values in oil and gas, electricity and renewable resources and Aboriginal opportunities. As a financial economist, he was asked to assess the implications of the western banking crisis in the 1980s for Sovereign Life Insurance Company. Jim built financial analysis programs for the Government of Colombia and assessed the relative value of marginal oil and gas fields. He currently assesses the value of renewable aboriginal resource production. He has significant experience in preparing business plans and setting up control, reporting and accounting systems.

## **Negotiations and Contract Analysis**

Jim is currently working on Aboriginal land use and infringement cases in Canada. He has a background in contracts and many years of business experience as well as a background in aboriginal and international law from Harvard and the U of C. He has had significant experience negotiating public company financings and loan agreements as well as joint venture agreements, benefits agreements and business combinations. Dr. Tanner has been certified as an expert witness on the effects of oil sands development on the traditional economies of Aboriginal peoples in northeastern Alberta.

## **Personal Details**

Current US Residence: 148 Munden Farm Rd. North Carolina 28570

(Green Card) Canadian Citizen

Current Alberta Residence: 1403 80 Point McKay Crescent, NW, Calgary, Alberta, T3B 4W4.

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Born: 1951

Married, two children (Now a grandfather too)

### **Languages:**

**English** is Jim's mother tongue

**French:** In 1978, Jim attended Université Laval where he took French in the BANF program. He also lived for several months in France.

**Spanish** – Jim has studied Spanish in order to function in a Spanish speaking environment.