



Appendix G

Notices

Lively’s Duhamel leads the way

Accent: She and partner Eric Radford vault Canada into top spot at the Olympic team skaing event

DAN BARNES
POSTMEDIA NETWORK

GANGNEUNG — Meagan Duhamel loves it when a plan comes together.

The plucky Canadian teamed with partner Eric Radford for a solid, second-place finish in the pairs short program on Friday afternoon, but picked up enough placement points to vault Canada into top spot after the first day of Olympic team event action.

“Yaaaaayy, that was the plan,” she said.

Duhamel and Radford were good for nine placement points, Patrick Chan chipped in eight for a third-place finish in the men’s short program earlier on Friday and Canada leads the 10-nation race with 17 points.

The USA is in second with 14, followed by Japan and a squad of Olympic Athletes from Russia with 13 each.

Women and dance teams skate their short programs Sunday, the field is then cut to five teams, and medals are awarded after the four long program performances.

“That was a good skate,” Duhamel said of the program that fetched 76.57 points, second only to Evgenia Tarasova and Vladimir Morozov, Olympic Athletes from Russia, who rode a brilliant, flawless program to 80.92.

“Anything between 75 and 80 is a really high score for us, so we’re happy with that,” said Duhamel. “In particular, all the pair elements



Canada’s Meagan Duhamel (centre) and Canada’s Eric Radford (second right) react after competing in the figure skating team event pair skating short program during the Pyeongchang 2018 Winter Olympic Games at the Gangneung Ice Arena in Gangneung on February 9, 2018.

I think were very good; our twist, our throw, our death spiral, the lift, all the pair stuff, and we’ll look forward to a cleaner jump.”

Chan needs to clean up his act, too. He took two falls and managed just 81.66 points, but those hard landings were softened by a spotty overall performance from the men, who flipped and flopped all over the ice.

“You would think at the Olympics everybody is firing and ready and unmatched talent. Sometimes you just can’t plan these sort of days,” said Chan, who figured the morning start time of the competition affected everybody negatively.

Japan’s Shoma Uno fell once but landed a quad-triple toe combo

and took top spot with 103.25 points. Israel’s Alexei Bychenko was a surprising second after skating clean. Nathan Chen of the U.S. was fourth, again after an imperfect skate. He landed a quad-triple toe combo but popped another quad, fell on a triple Axel and finished with 80.61 points.

And Olympic Athlete from Russia Mikhail Kolyada was the worst of the top flight though, falling on both quad attempts and popping a triple Axel into a brutal single. He managed just 74.36 points and fell in behind Korean and Chinese skaters from the first flight.

Chan fell on an attempted quad toe off the top of the program and

had to abandon the triple toe on the back half of the combination. It got worse. He landed a triple Lutz but popped a double toe in combination, then fell on a triple Axel as he lurched toward the end of the program.

“I just used the upper body way too much in all the jumps,” he said. “I felt pretty good actually today cardiovascularly. I felt really trained, in shape. All the spins were still good quality, fast, footwork was clean. I think that’s where the training shows, being able to pick yourself up, regaining the momentum and still managing to keep the quality on the other elements, other than the jumps.”

He got off the ice and was met by a wall of Canadian smiling faces, the beauty of the team event on full display.

“Yes, normally if it was just me by myself I would start analyzing it and being disappointed in the skate. But they were all so supportive. No need to apologize to them or anything. I think that’s the greatness of the team event. We always have to remember this isn’t about me, this is about all of us. Each discipline can support each other, even if some of us have mistakes or bad days.”

Duhamel and Radford talked about that team togetherness as well. In fact, they told one another not to look at their rather effusive teammate Scott Moir during the performance.

“We told each other, ignore Scott in that kiss and cry while we’re skating because I imagined that he was going to be crazy,” said Duhamel.

They would be right. This team is crazy for one another, having spent so much time together.

“We’re a strongly connected team,” said Radford. “There is just a great energy building around the entire team. I think it’s because we just come through our careers together. I lived with Scott over a summer when he was just a little annoying 10-year-old boy. He was like the annoying little brother. We’ve known each other so long and it’s this incredible story that we’ve been through and it’s sort of coming to its conclusion and we want to make it the best possible.”

That would involve a gold medal, and Canada’s best bet for top spot on the podium is most certainly in this event. They were second to the Russians in Sochi four years ago with many of these same skaters on the squad.

sud.editorial@sunmedia.ca

Wants to be part of team that wins Olympic medal

ACCENT from A1

But there’s a caveat. Somebody, anybody on the Canadian men’s cross-country ski team has to win a medal at the Pyeongchang Olympics. Because Kershaw won’t see another Games, and he walks away happily with 15 World Cup medals and a 2011 World Championship team sprint title, but there’s a hole in the Canadian men’s trophy case.

“I’ve been saying this for years; this is why I’m still skiing. I want to be a part of a team on which a man could get a medal at the Olympic Games in cross-country skiing, because we accomplished all those other goals. Yes I want it to be me, of course. But maybe my best chances were in 2010 and 2014. You never know.

“If it’s Alex who gets that medal or Len or someone else, I will be in tears. Because it has meant a lot to me and I have always believed, through my entire senior career that Canada could be good and could accomplish it. So I really hope that’s the way my Olympic career ends, with a Canadian standing on the podium.”

Alex Harvey and Len Valjas would like nothing better. Their era is ending too. But nobody knows it better than Kershaw. It’s time for him to finish that university education and find a real job. His wife, Kristin Stormer Steira, understands the game, having skied for Norway. So he feels supported.

But enough is enough, and he wants to finish the job he started in the early 2000s, when the Canadian team wasn’t nearly as good or deep as it is today. Nobody cracked the top 30 back then.

“We believed we could be good but we had no mentors, and we had no reason to believe it. Pierre Harvey had the last World Cup podium in 1988. Pierre Harvey was just a name. I didn’t know who he was at all.”

Kershaw worked hard and turned talent into results. He made his first World Cup podium in 2006 and quickly became the team leader. By the time Valjas and Pierre’s son Alex came along, there was reason to believe.

“It wasn’t some farfetched dream, it was something tangible. When Alex joined the World Cup team, I had been on the podium multiple times. So you come onto the circuit with a little more swagger than when I came on the circuit with shoulders hunched, feeling small. Alex came in with shoulders high, knowing Canadians can compete on the world stage.

“So in that way, I think our generation paved the trail for Alex.”

With hard work, discipline and unmatched talent, Harvey took it to another level. He happily credits his forerunners.

“I think it was more mental, just having the confidence, knowing it was possible even as a Canadian to medal on the World Cup. That breaks the mental barrier. That’s everything in high performance sport. A lot of it comes down to confidence and training with a purpose. It was kind of like a glass ceiling that was broken early in my career. That was really helpful for sure.

“And it was really good for me as a young skier to get to train with Devon and see how professional and how strong he was and he still is. He’s able to beat me in training a lot still.”

But on race day, Harvey shines brightest, while Kershaw has had a tough World Cup campaign. In fact, the entire quadrennial was a grind. Small injuries, major illnesses, the odd top-10 and just one relay podium. But he hung in because he needed to get to Pyeongchang.

“I still believe on a good day, if I’m in shape, I can be top 10, and that’s

my big goal. In our sport, if you’re top 10, chances are you’re within striking distance of the podium, and at that point it’s all positioning and where you are in the last 500 metres.”

Nobody knows that better than Kershaw. He was on the wrong side of the coin flip in the closest 50-kilometre classic race in history at the Vancouver Olympics. The top five men were separated by 1.6 seconds, after more than two hours of skiing.

“One hundred per cent that haunts me. I was like 99.9999 per cent good enough. I got beat by four men that were better on that day, but just barely, and that breaks my heart.

“But no one said sport was going to be ice cream cones, rainbows and puppies. It is one, two, three and who cares in some ways, right.”

His next and last chance at a 50-km classic comes in Pyeongchang.

“Since Vancouver, this has been circled in my mind, that the 2018 Olympics was going to be my next chance to race a 50-km classic. There will be a lot of emotions for me in that competition.”

sud.editorial@sunmedia.ca



Devon Kershaw speeds to first place in Open Men 15-km medium interval classic on Tuesday, March 21, 2017.

You’re Invited...

To come out to one of our community events to learn more about the Côté Gold Project

IAMGOLD Corporation is hosting community open houses to share information about the Côté Gold Project, a proposed open pit gold mine, located 20 kilometres southwest of Gogama, Ontario. Since the last community open houses on the Project, IAMGOLD received approvals from the Canadian Environmental Assessment Agency in April 2016 and the Ministry of the Environment and Climate Change in January 2017.

IAMGOLD considered the valuable feedback provided on the Project to date and has worked to optimize the Project design to reduce potential effects on the environment and local communities.

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1696 Regent St

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3 Mesomikenda Lake Rd | P.O. Box 100 | Gogama, ON P0M 1W0 | cotegold@iamgold.com

BUSINESS

MARKETS *Yesterday's close, 4 p.m.*

S&P/TSX Down 31.08 15,034.53	Dow Up 330.44 24,190.90	NASDAQ Up 97.33 6,874.49	Nikkei Down 508.24 21,382.62	Oil Down \$1.93 \$59.22	Gold Down \$1.80 \$1,317.20	British£ Down 1.65¢ \$1.7408 CDN	Euro Up 0.02¢ \$1.5431 CDN	Dollar Up 0.089¢ 79.429¢US	Bitcoin Up \$285.00 \$8,610 US
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RRSP tips and tricks as deadline looms

JAMIE GOLOMBEK
FINANCIAL POST

There are just three weeks left of “RRSP season,” meaning that if you want to be eligible to claim a deduction on your 2017 tax return, you need to make your contribution by the March 1 midnight deadline.

To give you that extra motivation to contribute, here’s a few lesser-known tips and tricks that you may wish to consider.

Should I even bother with RRSPs?

In a previous column, I make the case that unless you are in the lowest tax bracket (roughly income under \$45,000, depending on your province of residence), then you probably should be saving for retirement using an RRSP. If your tax rate is the same in the year of contribution that it is in the year of withdrawal, an RRSP effectively provides a completely tax-free rate of return on your net contribution. And, if your tax rate is lower in the year of withdrawal, you’ll get an even better after-tax rate of return on your RRSP investment. Even if your tax rate is higher in the year of withdrawal, you are still likely better off with an RRSP than non-registered investments due to the long-term compounding that is effectively tax-free.

On the other hand, for those currently in the lowest tax bracket, your tax bracket could only remain the same or be higher in retirement, making a TFSA the better choice than an RRSP, especially if you will face an income-test clawback (repayment) of tax credits or



GETTY IMAGES

If you want to be eligible to claim a deduction on your 2017 tax return, you need to make your contribution by March 1 at midnight.

government benefits.

Of course, the numbers don’t always tell the full story since TFSAs are much more flexible than RRSPs. TFSA withdrawals can be re-contributed in a future year, while RRSP withdrawals cannot, without using additional RRSP contribution room.

Are spousal RRSPs still relevant given we can pension split via a RRIF?

If you’re married or living common-law, you may want to consider making this year’s RRSP contribution to a spousal RRSP. That is, an RRSP that belongs to your spouse but to which you contribute.

My view is that if you predict that, upon retirement, you will have

either a higher projected retirement income than your spouse or partner or you will have accumulated more retirement assets, it may be more beneficial to contribute to a spousal RRSP than an RRSP in your own name. Here’s why.

A spousal RRSP strategy is often used to accomplish post-retirement income splitting since withdrawn funds are generally taxable in the hands of the RRSP owner instead of in the hands of the contributor spouse. If the owner spouse is in a lower tax bracket than the contributor spouse in the year of withdrawal, there may be an absolute and permanent tax savings.

But, even without a spousal

RRSP, you have the option of splitting pension income, which is defined to include RRIF withdrawals after age 65, with your spouse or partner. So, why bother with a spousal RRSP?

For two reasons: first of all, spousal RRSPs allow an individual to split more than 50 per cent of your pension income. With a spousal RRSP, one could theoretically “split” up to 100 per cent of RRSP or RRIF income with a lower-income spouse as all the withdrawals would generally be taxed in the hands of the withdrawing spouse.

Secondly, if an individual is under 65, you can’t income split RRIF withdrawals. On the other hand, if you had a spousal RRSP, the owner spouse can generally withdraw the funds prior to age 65 and have such withdrawals taxed in the hands of that lower-income spouse.

I’ve heard I can use my RRSP to help me buy a home, including even holding my own mortgage! But, does it make sense?

Maybe.

You may have heard someone say that they used their RRSP to buy their home. While an RRSP can’t actually own real estate, there are two other ways it can be used to facilitate home ownership.

The first is the Home Buyers’ Plan (HBP) which allows you to withdraw up to \$25,000 tax-free from your RRSP. Your spouse (or partner) may also be able to withdraw \$25,000, for a combined total of \$50,000 per couple. You generally won’t qualify for an HBP

withdrawal if either you or your spouse has owned a home in the past five years and occupied it as a principal residence. Amounts withdrawn under the HBP must be repaid over a maximum of 15 years or the amount not repaid in a year is added to your income for that year.

But beyond the HBP is the possibility of using your RRSP to obtain what’s known as a “non-arm’s length mortgage,” which must be administered by an approved lender under the National Housing Act. The interest rate and other terms and conditions must reflect normal commercial practices and you must purchase private or CMHC mortgage insurance.

The advantage of investing in a mortgage through your RRSP is that you are making principal and interest payments regularly to yourself instead of to a third-party lender. But this should be weighed against the costs and risks involved.

In addition to the typical one-time mortgage expenses, such as set up costs and legal fees, most approved lenders charge a mortgage administration fee each year. But by far the biggest upfront cost is the mortgage-insurance premium, which can typically range from 0.6 per cent to 4.5 per cent of the amount of the mortgage.

Keep in mind that if you use your RRSP to invest in your own mortgage, your repayments are restricted under the terms of the mortgage, including being liable for early pre-payment penalties.

Be sure to seek financial advice before walking down this route.

Jamie.Golombek@Cibc.Com

Canada’s volatile jobs survey posts biggest monthly drop since 2009

ANDY BLATCHFORD
THE CANADIAN PRESS

OTTAWA — The vigour that carried the Canadian labour market on its impressive run in 2017 hit a speed bump to start this year with its largest one-month job drop in nine years.

The economy lost 88,000 positions — all of them part time — in January for its biggest employment decline in a single month since 2009, Statistics Canada’s latest jobs survey revealed Friday.

The dip helped push the national unemployment rate up to 5.9 per cent, from a revised 5.8 per cent the previous month.

The decrease was driven by the loss of 137,000 part-time positions, including more than 59,000 in Ontario. It was the biggest one-month collapse in part-time work since the agency started gathering the data in 1976.

For Ontario, some experts raised the possibility of a link between the provincial drop and the introduction last month of a controversial minimum-wage hike.

To partially offset the declines, Statistics Canada said the economy added 49,000 full-time positions last month. The survey also detected stronger wage growth in January of 3.3 per cent, which also led some to point out possible connections to Ontario.

However, several experts made sure to note that before trying to draw conclusions from the January report, one should consider the well-known month-to-month volatility in the jobs figures.

“The Canadian economy experienced a very large setback in January ... but it also needs to be kept in perspective — we had outstandingly strong job growth over the course of last year,” Craig Alexander, chief economist for the Conference Board of Canada, said in an interview.

“Quite frankly, we were overdue for a bad number.”

Despite Canada’s healthy economic performance last year, Alexander said the surprising pace of job creation had been stronger than the other data. He said the losses reported Friday brought

the monthly jobs average more in line with the other economic numbers.

“I don’t think that the January number is the start of a whole series of declines — I think it’s more of a reflection of the fact that we were tracking abnormally strong numbers behind us,” Alexander said.

When it comes to the Bank of Canada’s possible reaction to the January report, Alexander noted the “bad number” could delay the timing of governor Stephen Poloz’s next rate hike. Poloz has repeatedly said future rate decisions will be highly data dependent.

Others didn’t expect the January report, on its own, to have a significant impact on the outcome of the Bank of Canada’s next rate announcement.

CIBC chief economist Avery Shenfeld said he thought it probably leaves Poloz right where he

was before the survey results came out.

“This is a mixed bag for the Bank of Canada because we did see a significant rise in wage inflation ... which might counter the disappointment on the headline jobs count,” Shenfeld said.

Even with the decline, Canada has had a strong run of job creation that’s generated 414,100 full-time jobs over a 12-month period. The growth represents an increase of 2.8 per cent.

Over that same period, the number of part-time positions fell by 125,400 for a contraction of 3.5 per cent.

A closer look at the January data showed the number of paid employee positions also experienced a significant loss last month by shedding 112,000 positions.

By comparison, the number of people who identified as self-



RYAN REMIORZ/THE CANADIAN PRESS

The number of jobs in Canada fell by 88,000 in January to give the labour market its steepest one-month drop in nine years, Statistics Canada said Friday. People wait for the Service Canada centre to open in Montreal.

employed workers — often seen as a less desirable category that includes unpaid work in a family business — increased last month by 23,900.

The wage improvements in January arrived the same month that saw Ontario take the controversial step of raising its minimum wage. The report also said Ontario shed 50,900 jobs last month — with

all of the net losses in part-time work.

Most analysts cautiously highlighted the potential connection. They’ll scrutinize incoming data over the next few months to get a better sense of the kind of impact Ontario’s minimum-wage increase could have on the provincial job market.

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Accent: City group impressed

ACCENT from A1

Bigger, who visited the Outokumpu ferrochrome production facility in Tornio, Finland with Ward 6 Coun. Rene Lapierre, Chief Ted Roque of the Wahnapiitae First Nation, as well as several city hall staffers, said following their trans-Atlantic trip that he is convinced Sudbury should be home to Noront's ferrochromes smelter. The Outokumpu plant uses the same closed furnace technology that Noront is proposing.

"We wanted to ensure we had the strongest bid possible, and that comes from the best understanding of the technology that Noront Resources has identified," Bigger said. "The second reason we went was to ensure that we're doing the right thing in welcoming a ferrochrome plant to our community."

As Bigger pointed out, Finland has some of the strictest environmental regulations in the European Union.

Lapierre travelled with the group in his role as chair of the board of health. He spoke with several people in Finland and said the moonscapes that defined Sudbury for much of the 20th century are unlikely to be replicated. He has no concerns about the smelter or its impacts to the local environment.

"Based on the information we were able to gather with my discussion with health officials and the director of health and social services for Tornio, I feel the risks associated with the style of smelter used in Outokumpu is very low, therefore would not be of concern to our residents," he said. "Outokumpu has been doing annual and some biannual environmental assessments. They test water, aquatic life, plants, animals, some grubs and more to see if there are any changes to the surroundings of the smelter. ... They have not had any environmental changes to these due to the smelting process."

The group spoke with dozens of stakeholders in Tornio and the process is safe, Lapierre added.

"From the discussion with local officials and staff and environmental experts at Outokumpu the system they use is very safe," he noted. "Not only is it safe for the environment, but for the workers who are part of the processing the risks for danger are low. Where there are any inclinations of higher risk the company is a large advocate of employee safety and all the proper personal protective equipment is issued to mitigate the risks."

While there have been concerns about the safety of hexavalent chromium, Bigger said chromium-6 is not part of the processing at the Outokumpu smelter.

"Chromium-6 is not produced by the process," Bigger said. "(Noront's) processes do not create any hazardous materials out of that process. That's why it is the best technology in the world and that's why we feel comfortable welcoming this plant into our community."

Bigger said the trip cost taxpayers \$15,000-20,000. But it was money well spent.

"I have no concerns," he said. "That's the level of confidence I wanted to come back with, with the entire team. We asked questions of all of the people we met, looking for any concerns whatsoever on their part. We found none. On my part, I have full confidence in welcoming a ferrochrome facility into our community. I think it'll go well with our plans to diversify our economy and attract investment to create jobs. It fits in with the long-term strategy of growing our community."

The city filed its bid Friday for the \$1 billion facility that would process ore from the mineral-rich Ring of Fire area in northwestern Ontario. So far, deposits of chromite, nickel-copper-platinum-palladium and copper-zinc have been found in the area. Noront Resources is a Toronto-based mining company and has the largest land position in the Ring of Fire; on their website, the company says it has acquired more than 80 per cent of all claims in the district. It has ownership or a controlling interest in all the major discoveries to date in the region.

Three other cities, including Sault Ste. Marie, Timmins and Thunder Bay, are also in the running for the smelter. The construction of the ferrochrome production facility is proposed to begin within the next five to 10 years. It would create about 350 permanent and about 150 indirect jobs within the community, and would be located in Coniston.



SUPPLIED BY OUTOKUMPU

The arc furnace at the Outokumpu ferrochrome plant in Tornio, Finland.

"The ferrochrome facility would cost about \$1 billion and take three years to build. The plant would provide approximately 1,200 jobs during construction and about 350 full-time jobs for operation," Stan Sudol, who manages the Republic of Mining website (republicofmining.com) and works as a communications consultant for the mining industry, told The Star. "And don't forget those 350 direct jobs would probably result in an additional 500 to 700 service support jobs in the community's world-class mining supply and service sector."

The ferrochrome smelter in Tornio has birthed an entire ecosystem of mining supply companies, Bigger said, and the spinoff benefits in Sudbury could be equally significant.

"The ferrochrome furnace will also complement and build on the smelting/refining and metallurgical expertise that already exists in Sudbury with the Vale nickel smelter and refinery, and the Glencore nickel smelter," Sudol noted. "I might add there is no other region in Canada that boasts the concentration or cluster of mines, mills, smelters and one refinery. It is something that is rather unique and we should be rightly proud of as our poly-metallic mines – nickel, copper, cobalt, platinum group metals and others – will play a vital role in supplying the key metals companies like Tesla, Ford and GM need to build the electric vehicles of the future."

If Sudbury wins the lottery, the smelter could prompt new mining supply companies, which could solidify the Nickel City's reputation as an expert in all things mining.

"The economic impact is extremely large," Lapierre said. "One company who builds and designs various steel drill bits for mining, as well as other steel tools for the smelting process, has sales of more than \$60 million and that was only one of the companies we visited."

Sudol said the production facility could actually undo some of the population decline the Nickel City has experienced in recent years.

"The economic growth that would accompany the ferrochrome

plant would help stem the continuing population decline in the Sudbury region and provide many well-paying jobs for younger workers who would like to stay in the community and raise their families," he noted.

"Let's remember the two smelters – Vale's Copper Cliff and Glencore's Falconbridge, which were built in the 1930s – and the Vale refinery, built in 1973, have provided middle-class jobs for many, many generations of Sudburians. This facility would also provide long-term, multi-generational prosperity for the community."

Bigger said Sudbury's bid could be the strongest of the four. While Thunder Bay is closer to the Ring of Fire – the deposits are just 500 km northeast of the city in the James Bay lowlands region – it is not a mining community.

"I don't believe we have any significant weaknesses; we have a very strong proposal," Bigger noted.

Sudol said none of the other cities vying for the smelter have easy access to the railway and only one has any history with mining.

"Unfortunately, Thunder Bay doesn't have a direct class one rail link due to the fact that the Kinghorn rail line between that city and Longlac (275 km) – which is close to where the chromite ore will be loaded onto rail – has been dismantled. And that community doesn't have a history of mineral processing like both Sudbury and Timmins," Sudol pointed out. "Timmins, like Sudbury, has a long history of mineral processing; however, it is also not serviced by a class one rail link and is unfortunately too far north. Why add the additional distance when Sudbury is a few hundred kilometres closer to your main markets in the USA? While the Sault Ste. Marie location on the Great Lakes is a definite plus, the community is also not connected by a class one rail line, doesn't have the historical mining expertise that we have in Sudbury and shockingly has a small but vocal group of individuals who are questioning whether the facility would be a good fit for the community on environmental issues."

Sudol believes Sudbury is the right choice for the ferrochrome smelter.

"The facility in Finland does not have a detrimental effect on their local environment or workers. It will be the same in Sudbury," he said. "Sudbury is serviced by two class one rail lines, has a number of brownfield sites that can be used to construct and expand the facility and has no issues with power availability."

"With strategic clusters of mine supply and services, mining education – two colleges and a university – and a wide assortment of underground, metallurgical, environmental, and health and safety research in the community, Noront can take advantage of more than 135 years of mining expertise that is unmatched anywhere else in Northern Ontario or the entire country for that matter."

"And generations of Sudburians understand and are welcoming to the mining and refining sector. In my somewhat subjective opinion – I was born and raised in Sudbury – there are no weaknesses. Let's also remember that Sudbury was Cliffs' original choice due to its central rail location, ease of access to power, and mining and metallurgical expertise bar none"

A ferrochrome smelter ultimately prepares and transforms chromite ore deposits into ferrochrome, the product used to create stainless steel products.

Ferrochrome is created with iron, chrome and oxygen. The high-grade chromite ore taken from the Ring of Fire area is ground and put through an arc furnace that requires high levels of energy to melt the ore and add carbon to separate the oxygen from the iron and chrome. The completed iron and chrome product is called ferrochrome.

The ferrochrome would be exported to industrial regions in the northeast United States, such as Ohio and Pennsylvania, to make stainless steel. Currently, companies get their ferrochrome from Africa and Asia.

"The ferrochrome product would initially be used in the American stainless steel market to displace higher-cost ferrochrome imported

from South Africa. But there is a huge, huge potential of doubling the size of the facility and direct and indirect jobs when the market warrants with sales to Europe and Asia," Sudol said. "The other attractiveness of a Sudbury/Northern Ontario location is security of supply for this strategic material. Ferrochrome is a critical material for stainless steel production and a host of other uses, including military products."

"The current primary sources of this material – South Africa and Kazakhstan – are not the most politically stable jurisdictions. Stainless steel manufacturers in the United States would probably be overjoyed to be able to secure competitively priced strategic ferrochrome from a politically stable economic partner like Canada."

As Bigger pointed out, there are several advantages to hosting the smelter. In addition to the increased tax base from the smelter and any spinoff businesses that pop up, the slag from processing – which is benign – could be used on the city's roads.

"The slag is used as an engineered aggregate for road construction," he said. "That could be a significant opportunity in Sudbury in road construction. The roads are excellent and the engineered aggregates they make from the slag are benign, so it's safe for the environment. The slag is part of their secret to these roads. They're 100 km south of the Arctic Circle, so they have freeze-thaws and the cold weather like we have."

Since Sudbury would be adopting the same processes as the Outokumpu plant, adding ferrochrome slag to our roadways is "absolutely" something Sudbury could do, Bigger said.

There seems to be significant public support for the arc furnace. The Greater Sudbury Development Corporation engaged Oraclepoll Research to undertake a survey of residents to assess support for the construction of the smelter. A 77 per cent majority of those surveyed supported the facility.

"The Greater Sudbury Development Corporation understands that this facility is a 'once-in-a-generation' opportunity for our city," board chair Wendy Watson said Thursday. "We were happy to support the work of economic development staff as they short-listed potential sites and undertook specific analyses to bolster the business case for a Greater Sudbury location."

Noront Resources has said it is committed to environmental sustainability and will conduct a comprehensive environmental assessment on the selected site.

"Simply by being recognized as the preferred location for a plant for all of the reasons that are strong and compelling – the skilled and talented workforce, support businesses and mining service and supply companies, the availability of land, transportation networks and electricity ... it would be significant to Sudbury to be identified as that location," Bigger said. "It builds off our skills and talent base, but it also is diversifying into other spinoff businesses."

mkkcown@postmedia.com
Twitter: @marykkeeown
705 674 5271 ext. 505235

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IAMGOLD Corporation - Côté Gold Project

3 Mesomikenda Lake Rd | P.O. Box 100 | Gogama, ON P0M 1W0 | cotegold@iamgold.com

WORLD BRIEFS

Inmate faces charge for killing cellmate

MARIANA, Fla. — Florida authorities say an inmate who killed his cellmate last month while awaiting trial for killing another cellmate in 2015 is now in solitary confinement. The News Herald reports 21-year-old Frederick Patterson III said he killed his 82-year-old cellmate Arthur Williams on Jan. 15, and told correctional officers that “there’s one less child molester on the streets.” Patterson, a convicted burglar, was sentenced Thursday to life in prison for killing 45-year-old Scott Collinsworth, a convicted robber, in the Apalachee Correctional Institution. Patterson now faces a first-degree murder charge. Williams, who allegedly tried to lure a nine-year-old boy into his car, had been ruled incompetent 10 days earlier and was being held in the Jackson County Correctional Facility awaiting transfer to a mental facility.

Greece rejects Turkey extradition request

ATHENS, Greece — A Greek court on Friday rejected an extradition request for the first of nine suspected left-wing militants from Turkey who were arrested in November, a few days before a visit to Athens by Turkish President Recep Tayyip Erdogan. The court accepted the recommendation by prosecutor Efsthathia Kapagianni that Mehmet Dogan, a 60-year-old Turkish citizen of Kurdish origin, should not be extradited as he had already been granted refugee status in France and was at risk of torture or inhumane treatment if he were returned to Turkey. The nine suspects were arrested for alleged links to the Revolutionary People’s Liberation Party-Front, which Turkey, the U.S. and the European Union have deemed a terrorist organization. The arrests took place about a week before Erdogan’s visit to Greece in early December. They were charged with terrorism-related offences, forgery, arms and explosives possession and resisting arrest. All denied the charges.

Russian astronauts work to upgrade antenna

CAPE CANAVERAL, Fla. — Russian astronauts are taking a spacewalk to upgrade an antenna at the International Space Station. Commander Alexander Misurkin and Anton Shkaplerov floated outside Friday. Their job is to replace an old electronics box for the main antenna on the Russian side of the space station. Original to the outpost, these parts have been up there since 2000. The new electronics box will improve communications with Moscow Mission Control. It’s the second spacewalk in as many weeks. On Jan. 23, two U.S. astronauts went out to give a new hand to the station’s big robotic arm. NASA had planned another spacewalk this week, but bumped it to mid-February because engineers needed extra time to get the mechanical hand working.

France helicopter crash leaves 5 dead

PARIS — Two French military training helicopters collided and crashed Friday in a wooded area of Provence, killing five people aboard, police said. Officials said the crash occurred between the small towns of Cabasse and Carces, in the picturesque Var region. Police cordoned off roads around the crash site, and some three dozen police and military officials were dispatched to the scene, according to a local gendarme. The gendarme said three people aboard one helicopter were killed and two people on the other. Officials gave conflicting information about how many people were aboard altogether and whether anyone had survived the crash. Debris was scattered across two large zones, but the area is uninhabited and no one on the ground was hurt, said the gendarme, who wasn’t authorized to be publicly identified. A spokeswoman for the French army said the helicopters came from the army’s light aviation school based in nearby Le-Cannet-des-Maures. The school includes a special joint training program with German military pilots, and its pilots are sometimes used for firefighting operations in the area. *The Associated Press*

Shooting an accident

Girl arrested after gun goes off at school, wounding 2 of her fellow students

AMANDA LEE MYERS
THE ASSOCIATED PRESS

LOS ANGELES — Jordan Valenzuela was in class when he heard the bang, and then the screaming. In a classroom next door, a 15-year-old boy had been shot in the head, a 15-year-old girl was shot in the wrist and several others were struck by broken glass. Jordan says that his 12-year-old classmate at Salvador B. Castro Middle School told him it was an accident. The sobbing girl told him: “I didn’t mean to. I had the gun in my backpack and I didn’t know it was loaded and my backpack fell and the gun went off,” the seventh-grader said. The shooting was reported just before 9 a.m. at the school, which has about 365 students in grades 6-8.

The girl was taken into custody minutes after the shooting. TV video from helicopters showed a dark-haired girl in a sweatshirt being led from the school in handcuffs as anxious parents and family members gathered on a street corner, many crying and talking on their phones as they waited. Police interviewed the girl and agreed it was an accident. On Thursday evening, long hours after chaos and panic had subsided, the girl was booked into Juvenile Hall on suspicion of negligently discharging a firearm on school grounds. Five people were injured in the shooting. The most seriously hurt was a 15-year-old boy who was shot in the head but doctors said the bullet didn’t hit anything vital or life-threatening. “This child was extremely lucky,” said Dr. Aaron Strumwasser at Los Angeles County-USC Medical Center. “I think he will do fine ... I anticipate he’ll make a full recovery.” A 15-year-old girl was shot in the wrist but Strumwasser said the injury was minor. Three other people had minor face or head injuries, some from broken glass, but weren’t shot, officials said. An 11-year-old boy and a 12-year-old girl were treated at the hospital and released while a 30-year-old woman who is a school staff member had only minor injuries, Los Angeles city police said in a statement. Shallin Lopez, a seventh-grader, was in the room at the time of the shooting. She said she never saw a gun. “I just saw something pop,” she said. “It was loud. I didn’t see her shoot.” Jordan Valenzuela, the 12-year-



DAMIAN DOVARGANES/THE ASSOCIATED PRESS
People pick up students after a shooting at the Salvador B. Castro Middle School near downtown Los Angeles, Calif., on Thursday. A 15-year-old boy was shot in the head and a 15-year old girl was shot in the wrist.

old student who was next door, said by telephone that after her heard the gunshot and screaming, children in the other classroom started banging on the door connecting the two rooms. He and some other children opened it and began trying to help the victims. Jordan said he noticed his friend sitting at her desk with her hands covering her face. Jordan said later, the girl asked him to hide the backpack with the gun in it. “I said ‘No,’ ” he said. “Then I moved away from her because I was a little bit scared.” But, he said, “she doesn’t do bad things, she just stays quiet.” The shooting left parents shaken. Claudia Anzueto, Jordan Valenzuela’s mother, said the boy was crying when he called her from a borrowed cellphone to tell her he was OK. “Not safe, very insecure,” Anzueto said of the school. “I fear for my son’s life. You know what I mean, you really hear about things like this in the news, and just to hear that something like that happened so close to home, it scared the life out of me.” Most weapons “that our young people get their hands on” come from their homes or those of other family members, Los Angeles School Police Department Chief Steve Zipperman said. It wasn’t immediately clear how she managed to bring it into class, he said. The district has a policy requiring every middle and high-school campus to conduct daily random searches by metal-detector wands at different hours of the school day for students in the sixth grade and up. Student Melanie Valencia, 13, said the school did a random security search Thursday, but that she has never been checked.

Turkish airstrikes kill 2 in Syria

ANKARA, Turkey — A barrage of rockets fired at two Turkish border villages from a Kurdish enclave in Syria killed two people and wounded 19 others Friday, Turkish officials said, as fighting raged on the Syrian side of the border, officials and opposition activists said. The Hatay provincial governor’s office issued a statement saying at least six rockets targeted the town of Reyhanli damaging a home, a workplace and a road close to the marketplace. Eighteen people were wounded, including two who later died in a hospital. Three more rockets hit the town of Kilis, northeast of Reyhanli, where at least three people were wounded, said Gov. Mehmet Tekinarslan. Turkey launched a cross-border offensive into Afrin on Jan. 20 to

rout the Syrian Kurdish militia group it says is linked to insurgents fighting inside Turkey. Friday’s deaths raised to six the death toll from rocket attacks on the two towns since then. The victims include a teenage girl and two Syrian refugees. On the Syrian side of the border, intense fighting broke out near Afrin as Turkish troops and Turkey-backed opposition fighter tried to advance further in the Kurdish enclave. The Britain-based Syrian Observatory for Human Rights said the fighting is concentrated in the village of Bilbleh, adding that Turkish warplanes are conducting airstrikes in the region. The group also reported that Kurdish fighters struck a vehicle inflicting casualties among Turkey-backed



ABDULMONAM EASSA/GETTY IMAGES
Syrian flee their homes following an airstrike in the rebel-held besieged town of Arbin, in the eastern Ghouta region on the outskirts of the capital Damascus on February.

fighters. The Observatory said that since the offensive against Afrin began, Turkish troops and their allies have captured 15 villages and 68 civilians, including 21 children, have been killed since. Mustafa Bali, spokesman for the Kurdish-led Syrian Democratic Forces, said Turkish troops also shelled the town of Jandrees and nearby areas. To the east, Syrian troops and their allies captured the village of

Tel Alloush, bringing them closer to the rebel stronghold of Saraqeb, according to the Observatory and the government-controlled Syrian Central Military Media (SCMM). The SCMM said Syrian troops and their allies are now 13 km from a rebel-held part of the highway that links the capital Damascus with the northern city of Aleppo, the country’s largest and once commercial centre. The highway passes through Saraqeb. *The Associated Press*

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Accent: Electric cars fuel demand

ACCENT from A1

But it can take years to discover a deposit, secure financing to build a mine and then actually start extracting ores. With exploration around Cobalt just beginning, the town has a narrow window of time to capitalize on high cobalt prices, which could crumble if the electric vehicle market tanks or for any number of other reasons.

“In 10 years time, we may not even be focusing on lithium ion anymore,” said Jack Bedder, an analyst at Roskill Information Services who studies the cobalt market. “But, certainly, cobalt is in the mix for the next decade or so according to our forecasts.”

For those in Cobalt who dream that mining will revive the town’s fortunes, there may be good reason for optimism. Mining companies are exploring old mining towns across Canada to see if modern geology and mining techniques can turn up deposits that previous generations missed or ignored. In Cobalt, some companies are targeting lower-grade deposits, where metals are present, but dispersed over a wide area.

The dream is to find an enormous deposit that could be quickly mined as an open pit — rather than a more expensive and complex underground mine — which would sustain years of activity. Chitaroni knows the odds, and how mining companies, which face higher safety and environmental standards today than they did 100 years ago, operate in a ruthlessly efficient manner.

“Mining is mining,” he said, “but it’s not the way it was. What you see here is the result of 100 years of practice you can’t do anymore, so when you go up to a mine today, they’re closing it down as fast as they’re opening it up.”

His family has lived the history: In 1909, his grandfather arrived in Cobalt from Italy, during the first great silver rush. At a time when most people still relied on horse and buggy for transit, Cobalt had a railway connecting it to Toronto, a streetcar and an elevated tramway crossing its eponymous lake. It also had a stock exchange, and theatres where one could catch an opera.

Silver sustained town

According to the Canadian Mining Hall of Fame, more than 460 million ounces of silver have been dug up and hauled out of the area — about US\$7.6-billion worth at today’s prices.

The silver was so abundant that it sustained decades of mining. Even in the 1960s, Chitaroni’s father owned and operated a silver mine near town, just across the lake.

Chitaroni, 55, spent years working in the local silver mines, including for Agnico Eagle Ltd, which started in the silver camps and has since morphed into one of the world’s largest gold companies. But as the 1990s dawned and silver prices hit rock bottom, the company left town, closing the last remaining mine.

Afterwards, Chitaroni found plenty of ways to earn a living: arranging land sales for other mining companies that wanted to explore if not in Cobalt, then nearby, running an assay business to test drill samples for explorers in Northern Ontario and helping manage a campsite his family owns.

In 2016, with silver prices still scraping the bottom, nearly everyone was caught off guard by the sudden interest in cobalt deposits — perhaps Chitaroni most of all.

“Three years ago, you could not have sold, you couldn’t give away, a silver or cobalt property,” he said.

That’s why, in November 2015, a company where Chitaroni was the former president — the now-defunct Canagco Mining Corp., which he said had lost funding and needed to unload its property — was involved in a land sale that in retrospect looks ill-timed: For \$55,000 in cash, plus about 3.2 million shares in Vancouver-based Brixton Metal Corp., Canagco sold 2,500 hectares of land in the area, including a renowned former silver mine.

By June 2017, with the price of cobalt clearly rising, Brixton recouped all its costs. For \$325,000, all in cash, it sold 848 hectares or about 33 per cent of the land it bought from Canagco to Toronto-based First Cobalt Corp. First Cobalt Corp. Not long after, Brixton, which came to the area hoping to find silver, joined the hordes looking for cobalt, too.

“We didn’t have the foresight that cobalt was going to go through the roof,” said Gary Thompson,



An employee of Forage Asinii Drilling works at one of two drill sites near the small town of Cobalt.

TYLER ANDERSON/POSTMEDIA FILES

Brixton’s chief executive.

But, he added, at least the company paid essentially zero for its land in the area, and has a head start on exploration.

Chitaroni said he wanted to hold the land, but investors in the company, and the costs associated with keeping the land, necessitated a sale.

Drilling out core samples, launching a helicopter to conduct airborne surveys and paying geologists to study rock formations all cost money. Trent Mell, chief executive of First Cobalt, said he’s

budgeted \$7 million to spend in the next 12 months on exploration around Cobalt, which wasn’t the first place he thought to look for cobalt.

Several years ago, when he first formed a cobalt exploration company, Mell said the first place he thought about exploring was the Democratic Republic of Congo, in Central Africa, where as much as three-quarters of the world’s cobalt may come from in the next year, according to analyst forecasts. But it’s also a country that has been riven by civil war and

violence, a wave of proposed new taxes on mining and widespread knowledge that children are forced to work in some mines.

Instead, Mell decided to look around Cobalt, precisely because the area has been so heavily mined. Through decades in mining, he said he’s been involved in discovering two mines, both in areas that were formerly mined.

His theory is that previous miners in the Cobalt area mainly dug up the high-grade deposits — the pockets of earth that were dense with silver. Areas where met-

als are present in the soil, but at lower grades, and spread out over a much larger area, are more likely to have been ignored. After all, the original homesteaders would have had a hard time digging up such deposits.

Mell would love to find a high-grade deposit, but he’s not counting on it. Instead, his strategy is to look for the spots where cobalt and silver are present at low grades throughout a large area.

He wants to dig it all up in a giant, open pit mine.

See **ACCENT** | A6

Notice of Commencement of a Screening

Côté Gold Project Transmission Line

The Study

This Notice of Commencement is provided to inform the public, Indigenous communities and interested parties that **IAMGOLD Corporation (IAMGOLD)** is beginning an environmental study to determine the potential environmental effects of the installation of a 115 kV transmission line connecting the **Côté Gold Project** to the Hydro One transmission network near the Shining Tree Distribution Station, to provide permanent power for the proposed mine.

Background

The Côté Gold Project is majority owned by IAMGOLD, and consists of a proposed open pit gold mine with related processing facilities and infrastructure. The Côté Gold Project is located approximately 20 kilometres southwest of Gogama in northeastern Ontario. Development of the mine requires a reliable power supply for the construction and operations phases.

IAMGOLD proposes to construct a new 115 kV transmission line of approximately 44 km length, from a location near the Shining Tree Distribution Station to the mine. The new transmission line will be constructed primarily along an existing transmission line right-of-way.

The Process

The study will be carried out in accordance with the Ministry of the Environment and Climate Change Environmental Screening Process for Category B Projects set out in Ontario Regulation 116/01 (the *Electricity Projects Regulations*) and the *Hydro One Class Environmental Assessment for Minor Transmission Line Facilities* under the *Ontario Environmental Assessment Act*.

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Please direct any inquiries, comments or requests regarding the **Côté Gold Transmission Line Project** to:

Steven Woolfenden
Director, Environment
IAMGOLD Corporation
401 Bay Street, Suite 3200, P.O. Box 153
Toronto, ON M5H 2Y4
T: 416-360-4710
E-mail: cotegold@iamgold.com

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‘A script that no one saw being written’

JOSHUA CLIPPERTON
THE CANADIAN PRESS

George McPhee is happy to talk about the Vegas Golden Knights, the team he built over the last year that now sits four wins from an improbable Stanley Cup.

But, his old club? The one that stands in the way? Not so much.

As the Knights prepare to host the Washington Capitals in Game 1 of the final Monday, McPhee’s fingerprints are everywhere on the series.

While the Vegas general manager’s shrewd moves in the expansion draft have been well-documented, he also laid the groundwork for the Capitals’ success, even though he wasn’t around to see it through.

Washington’s GM for 17 seasons, McPhee drafted 12 of the players on the current roster that beat the Tampa Bay Lightning 4-0 on the road in Game 7 of the Eastern Conference final.

McPhee’s Capitals made it all the way to the Cup in 1998 before getting swept by Detroit in his first season in charge, but never again got past the second round before he was fired in April 2014.

Four years later, and to almost everyone’s surprise, McPhee’s new team and McPhee’s old team — one that has suffered so much playoff heartbreak — are the only clubs left standing.

“It’s a script that no one saw being written,” he said in a phone interview earlier this week. “We’re not supposed to be here.”

But, the man that drafted Alex Ovechkin, Braden Holtby, Nicklas Backstrom, Evgeny Kuznetsov, John Carlson and a host of other Capitals, didn’t have any time to



JASON HALSTEAD/GETTY IMAGES

Vegas Golden Knights forward Tomas Nosek celebrates a second period goal by Ryan Reaves (not pictured) against the Winnipeg Jets in Game 5 of the Western Conference Finals during the 2018 NHL Stanley Cup Playoffs, at Bell MTS Place, on May 20, in Winnipeg.

reflect on his own personal journey when it became clear Vegas would be facing Washington.

“I was just trying to be ana-

lytical,” said McPhee, choosing his words carefully. “Right now it’s just more about our club and what we’re going to have to do in

the next couple of weeks rather than rooting for or pulling for or wishing for an opponent.”

While not wanting to discuss

opposing players — even ones he drafted — McPhee did add that he was especially happy for Ovechkin, who he watched take a lot of heat for the Capitals’ playoff failures.

“Unwarranted,” McPhee said of the criticism his former captain endured.

But, his sole focus right now is his own team, which roared out of the gate to start the season and never slowed down, finishing with 109 points to top the Pacific Division before sweeping the Los Angeles Kings, downing the San Jose Sharks in six games, and the Winnipeg Jets in five on the way to a 12-3 mark in the playoffs.

The Knights have demonstrated in the post-season they can play whatever style the opposition wants. Vegas took down the defensively sound Kings, the speedy Sharks and the physical, high-scoring Jets.

“We’ve played different types of teams to get here,” McPhee said. “We’re ready to play the next team and see what develops.”

And as the hockey world tries to wrap its collective head around the development of a first-year franchise making it this far, McPhee and the Knights can’t be bothered trying to figure it out themselves.

“There’s not a lot of time reflect and to sit back and think like that,” McPhee said. “It’s all about keeping moving forward and trying to do whatever we can to keep our standards high.

“You cross your fingers and hope it continues to work and doesn’t turn to dust in a few days ... once we started well we wanted to keep playing well and haven’t had time to get sentimental or reflective.”

That will no doubt come after the final.

Noah Dobson enjoying a special season ahead of NHL draft

RYAN MCKENNA
THE CANADIAN PRESS

REGINA — When Noah Dobson was 15, he made the decision to forgo playing midget hockey in Canada and instead travelled to Austria to play for EC Red Bull Salzburg.

Dobson said the move allowed him to get daily ice time and improve his skills. And although it’s a long way from his hometown of Summerside, P.E.I., the star defenceman for the Acadie-Bathurst Titan said it also helped him mature as a person.

“The whole experience part of growing up, living on your own in Europe for a year was pretty incredible to see different parts of the world,” Dobson said in a recent interview at the Memorial Cup. “Just the whole experience was great for me and I really took it all in.”

The Quebec Major Junior Hockey League’s Titan drafted Dobson sixth overall in 2016 — and he has found success ever since.

The 18-year-old is the top prospect for June’s NHL draft playing at the Canadian major junior championship. He helped the Titan capture their first league title since 1999 with a six-game victory over the Blainville-Boisbriand Armada in the QMJHL final.

Acadie-Bathurst (2-1 at the Memorial Cup) advanced directly into the championship game at the national tourney and faces the winner of Friday’s semifinal between the Ontario Hockey League’s Hamilton Bulldogs (2-1) and host Regina Pats (2-1) on Sunday.

Dobson has seven points through three games, leading all defencemen.

“It’s been an exciting year,” said Dobson, who is the No. 5-ranked North American skater in NHL Central Scouting’s most recent draft report. “I think years like this only happen once in a lifetime.

“Just been trying to enjoy the experience and have fun with it and take it all in.”



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The community event will include opportunities to ask questions and learn about:

- Improvements to the **Project design** since the environmental assessment process
- **Mine Closure** – how the mine will be shut down at the end of mining operations and what the land will look like after mining ends
- **Archaeological** studies and findings, including a display with artefacts found at the Project site
- Results of the **Environmental Effects Review**
- **Transmission line** environmental assessment
- Alternatives considered to address **mine waste**
- Plans for creation of new **fish habitat**

Please direct questions or comments about the Project to:

Dave Brown

Manager of Environment and Community
Relations, Côté Gold Project
cotegold@iamgold.com

Steve Woolfenden

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cotegold@iamgold.com

PLEASE JOIN US AT:

**Flying Post First Nation
Nipigon Community Center**
138 Wadsworth Drive, Nipigon

Wednesday, May 30

- | | |
|--------------|---------------------------------|
| 2:00 to 3:00 | Presentations |
| 3:00 to 4:00 | Open House |
| 4:00 to 5:00 | Community Discussions |
| 5:00 to 6:00 | Community Feast |
| 6:00 to 7:00 | Presentations
(same as 2:00) |
| 7:00 to 8:00 | Open House |

You're Invited...



IAMGOLD[®]
CORPORATION

To come out to one of our community events to learn more about the Côté Gold Project

IAMGOLD Corporation is hosting community open houses to share information about the Côté Gold Project located 20 kilometres southwest of Gogama, Ontario.

The community event will include opportunities to ask questions and learn about:

- Improvements to the **Project design** since the environmental assessment process
- **Mine Closure** – how the mine will be shut down at the end of mining operations and what the land will look like after mining ends
- **Archaeological** studies and findings, including a display with artefacts found at the Project site
- Results of the **Environmental Effects Review**
- **Transmission line** environmental assessment
- Alternatives considered to address **mine waste**
- Plans for creation of new **fish habitat**

Please direct questions or comments about the Project to:

Dave Brown

Manager of Environment and Community
Relations, Côté Gold Project
cotegold@iamgold.com

Steve Woolfenden

Director, Environment
cotegold@iamgold.com

PLEASE JOIN US AT:

**Mattagami First Nation
Community Complex**

Monday, May 28

2:00 to 3:00	Presentations
3:00 to 4:00	Open House
4:00 to 5:00	Community Discussions
5:00 to 6:00	Community Feast
6:00 to 7:00	Presentations (same as 2:00)
7:00 to 8:00	Open House

BUSINESS

MARKETS Yesterday's close, 4 p.m.

 S&P/TSX Up 9.91 16,202.69	 Dow Up 75.12 25,316.53	 NASDAQ Up 10.44 7,645.51	 Nikkei Down 128.76 22,694.50	 Oil Down \$0.31 \$65.64	 Gold Down \$0.70 \$1,300.00	 British£ Down 0.37¢ \$1.7368 CDN	 Euro Down 0.79¢ \$1.5250 CDN	 Dollar Up 0.271¢ 77.355¢ US	 Bitcoin Down \$40.59 \$7,647.41 US
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Tax implications for self-employed

Ignoring CRA's quarterly instalment reminders can be costly

JAMIE GOLOMBEK
FINANCIAL POST

Friday, June 15, is an important tax date, not only for those who are self-employed (your 2017 tax return is due then) but also for those taxpayers who are required to pay taxes by quarterly instalments.

If you're one of those taxpayers, hopefully you didn't simply hang up if you recently received an automated telephone message purporting to be from the Canada Revenue Agency because chances are it was actually from the CRA.

At the end of May, the CRA starting sending automated telephone messages to certain taxpayers who may be required to pay their tax by quarterly instalments and have either missed a payment or been charged instalment interest in the past, to remind them of the June 15 due date.

The messages will continue to be sent through Monday. The message neither includes any personal taxpayer information nor does it ask for any. Note that since the due-date reminder message is not a telemarketing call, the National Do Not Call List, which allows Canadians to opt out of receiving telemarketing calls, does not apply. (You can still, however, opt out of these calls by contacting the CRA yourself.)

The instalment system is a tricky one and doesn't apply to everyone. For example, if you're an employee and your employment is your main, if not only, source of income, then you likely don't have an obligation to make quarterly instalments. But, if you earn self-employment income, net rental income, investment income or realize capital gains in your non-registered account, you may have an obligation to pay tax by instalments. Failure to do so can result in arrears interest and, in some cases, instalment penalties.

Under the technical tax rules, quarterly tax instalments (due March 15, June 15, Sept. 15 and Dec. 15) are required for 2018 if your "net tax owing" this year will be more than \$3,000 (\$1,800 for Quebec tax filers) and was also greater than \$3,000 in either 2017 or 2016. The definition of net tax owing is effectively your net federal and provincial taxes, less income tax withheld at source. If are you self-employed, your instalments must include any CPP contributions and voluntary EI premiums.

You have three methods to determine how much you need to pay each quarter: the no-calculation method, the prior-year method and the current-year method. You can choose the one that results in the lowest payments.

Under the no-calculation option, the CRA calculates your March and June instalments based on 25 per cent of the net tax owing on your 2016 assessed return. The Sept. 15 and Dec. 15 instalments are then calculated based on the net tax owing from your 2017 return, less the March and June instalments you already paid. Provided you stick to the amounts the CRA tells you to pay and you remit the amounts on time, no interest or penalties will be assessed, even if you do end up owing some additional tax when you file your 2018 return next spring. If your income, deductions and credits don't vary much from year to year, this is the simplest option.

By contrast, the prior-year option bases the calculation solely on last year's (2017) income. You calculate your 2018 instalments based on your 2017 tax owing and pay 25 per cent of the amount on each instalment date. Choose this option if you estimate that your 2018 income, deductions and credits will be very similar to 2017 but significantly different than 2016.

Third, under the current-year method, you can simply base your 2018 instalments on the amount of estimated tax you think you will



POSTMEDIA FILES

If you earn self-employment income, net rental income, investment income or realize capital gains in a non-registered account, you may have an obligation to pay tax by instalments.

owe in 2018. Simply pay one-quarter of your estimated amount on each of the four instalment dates. This option is useful if the income source that gave rise to instalments in a prior year no longer applies. For example, if you've sold your rental property last year and no longer have significant income not subject to deductions at source, you may not need to make any 2018 instalments, despite receiving a call or instalment reminder from the CRA. But be warned because if your estimate is inaccurate and you make instalments that are lower than the no-calculation

option above, you could be hit with arrears interest.

If that happens, you do have the right to object and go to court. But, as a recent tax case shows, simply ignoring the CRA instalment reminders could be a costly error.

The case involved a taxpayer who was assessed arrears interest because he failed to pay the required tax instalments for the 2013 tax year. The Tax Court found that the taxpayer was indeed required to pay instalments of tax due and since he did not do so on a timely basis, he was liable for interest. The taxpayer appealed

this decision to the Federal Court of Appeal, which released its decision late last year.

The court simplified the rule: the taxpayer is off the hook for instalments provided his "net tax owing for the particular year", does not exceed the individual's instalment threshold (\$3,000) for that year."

In court, the taxpayer admitted that his net tax owing for the 2013 taxation year was greater than \$3,000, namely \$6,207.75. The taxpayer's net tax owing for the 2011 taxation year was also over \$3,000.

The taxpayer submitted that

he was "misled" by instalment reminders sent out to him by the Canada Revenue Agency. He submitted that the notices told him his net tax owing for 2013 was only \$2,888.

The Tax Court, however, found that the notices actually told him that \$2,888 was the total of the instalments he was required to make, not his net tax owing for 2013. Thus, the Tax Court and, subsequently, the appellate court found that the reminders were not misleading and upheld the arrears interest charged.

Jamie.Golombek@Cibc.Com

Thinking about quitting?

smokers'HELPLINE
CANADIAN CANCER SOCIETY

TOLL-FREE
1-877-513-5333

NOTICE OF PUBLIC MEETING FOR CLOSURE PLAN

This Notice of Public Meeting is provided to inform the public, Indigenous communities and interested parties that IAMGOLD Corporation (IAMGOLD) will be holding Public Meetings for the Côté Gold Project Closure Plan.

The Côté Gold Project is majority owned by IAMGOLD, and consists of a proposed open pit gold mine with related processing facilities and infrastructure. The Côté Gold Project is located approximately 20 kilometres southwest of Gogama in northeastern Ontario.



Closure Plan and Project Update

Public Meetings will be held to discuss the Project's Closure Plan, which is currently being developed in accordance with Ontario Regulation 240/00 (as amended) under Part VII of the Mining Act. The Closure Plan will include information about how the mine will be shut down at the end of mining operations, how the affected land will be rehabilitated, and the associated costs. This plan must be developed before

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mine development can begin. The expected mine life of the Côté Gold Project is 17 years, with operations anticipated to start in 2021.

Meeting Information

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4:00 to 7:00 pm
26 Clarke Street

Timmins – Thursday, June 14
4:00 to 7:00 pm
McIntyre Arena Auditorium
85 McIntyre Road (Schumacher)

Sudbury – Friday, June 15
4:00 to 7:00 pm
Holiday Inn
1696 Regent Street

Comments

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More information about the Côté Gold Project is available at: www.iamgold.com/cotegold

Please direct any inquiries, comments or requests regarding the Côté Gold Project to:

Steven Woolfenden
Director, Environment
IAMGOLD Corporation
401 Bay Street, Suite 3200, P.O. Box 153
Toronto, ON M5H 2Y4
T: 416-594-2884
E-mail: cotegold@iamgold.com

Rock ink Sullivan’s nephew

New forward’s father, Chris Brousseau, was franchise’s first captain during 1991-91 season

THOMAS PERRY
THE DAILY PRESS

Riley Brousseau has decided to make the jump to Junior ‘A’ hockey and sign with his hometown Timmins Rock.

It wasn’t an easy decision, however, for the 2001-birth-year forward who still has a year of midget eligibility left and could have returned to the Timmins Majors.

After being part of a Majors franchise that struggled to a Great North Midget League-worst 2-32-1-1 record in 2016-17, Brousseau was part of a team that turned things around in 2017-18 (13-21-1-1) and swept the Soo Greyhounds in a best-of-three series before bowing out to the North Bay Trappers in three-straight games.

“I was talking to people and saying, ‘should I play here, should I play there?’” he said. “And obviously the OHL Under-18 Priority Selection was in my head, so I was kind of wondering where I should play.

“Beersy (Rock coach Corey Beer) told me if I play here he can get me to tryouts in the QMJHL, the OHL or NCAA or CIS schools.”

Brousseau plans to eventually go to school when his Junior ‘A’ days are behind him.

In the meantime, he is grateful for those who have helped him get the opportunity he is now embracing.

“I really want to thank the Timmins Majors, the coaching staff and all of my teammates, as well as my sponsors for a great season,” he said.

Brousseau (regular season: 34, 13-12-25, 55; playoffs: 5, 0-4-4,



THOMAS PERRY/THE DAILY PRESS

Timmins Rock coach Corey Beer and forward Riley Brousseau hold the 2001-birth-year forward’s white road jersey. The Rock officially announced on Friday that Brousseau, who played seven regular season games and 13 more in the playoffs as an affiliate player, has signed to play for them in 2018-19. He joins former Timmins Majors teammate Austin Holmes and defenceman Carson Burlington on the roster.

2) was one of the top snipers for the Majors last season and he also spent time with the Rock as an affiliate player (regular season: 7, 1-1-2, 2; playoffs: 13, 2-2-4, 0).

“I just played my game and it helped that the boys brought me in and made me part of the Rock

family right away,” he said.

“It is a lot faster and they guys are a lot bigger. Obviously, I was a 16 year old playing up as an AP.

“In the Great North Midget League, you have a lot more room to play. Hopefully, I can step in this year and prove myself.”

Brousseau had also played with a number of Rock players — including Riley Robitaille, who started the season with the Majors — in the past, which helped boost his confidence level, as well.”

During conversations with Beer and Rock general manager Kevin

Peever, Brousseau got a clear understanding of what the team is hoping to see from him in 2018-19.

“They assigned me a role for the upcoming season,” he said.

“It is to get at least 25 goals as a rookie. Hopefully, I can accomplish that.”

Brousseau, who was officially listed at 6-0 and 154 pounds last season, has been working hard this off season to add to his 175 pound frame.

“I have been in the gym every day, seven days a week at Discover Fitness and I have been working on my legs,” he said.

“It is has really helped me. Hopefully, I can get stronger and faster.”

Brousseau is confident being bigger and stronger will help him make the adjustment to playing against NOJHL players this season.

“Oh, for sure,” he said.

Brousseau didn’t have far to look to find a positive role model in the world of hockey when he was growing up.

“I have always looked up to my uncle, Steve Sullivan,” he said.

Sullivan, of course, is a senior advisor with the Rock and played for the franchise in its first year in the NOJHL, back when it was known as the Golden Bears, before going on to an illustrious NHL career that saw him play 1,011 regular season games and another 50 in the playoffs.

“I would like to follow in his footsteps, hopefully,” Brousseau said.

“I see him once a year, at the Molson Lever-Sullivan Classic, and we chat a little bit. He has told me to always make sure I keep my feet moving.”

Sullivan’s No. 26 is, of course, retired, so there is no chance Brousseau will get to wear his uncle’s number this season.

See **ROCK** | B2

ON TAP

LOCAL SPORTS

SUNDAY, JUNE 10

TLL: Junior/Senior Division, Red Sox vs Jays at Parc Thériault, 1:15 p.m.; Red Sox vs Pirates at Parc Thériault, 4:15 p.m.

TMSC: Rebels vs Kap Longhorns at Carlo Catarella Field in Kapuskasing, time TBA.

MONDAY, JUNE 11

TLL: Minor Division, Home Improvement Center Orioles vs All North Electric Red Sox at D&R Little League Park, 5:30 p.m.; Major Division, Dailey’s YIG Orioles vs Krazy Krazy Red Sox at D&R Little League Park, 7:30 p.m.

TWSC: Rehab Plus vs Porcupine Kinsmen at Roland Michener Secondary School, 6 p.m.; Timmins Terminators vs Family Eye Care at Roland Michener Secondary School, 7:30 p.m.

TMBL: Red Sox vs Brewers at Parc Thériault, 6:15 p.m.

TUESDAY, JUNE 12

TLL: Minor Division, TPA Athletics vs Guillemette Masonry Blue Jays at D&R Little League Park, 5:30 p.m.; Major Division, TVF Athletics vs OPG Blue Jays at D&R Little League Park, 7:30 p.m.

TMBL: Pirates vs Orioles at Parc Thériault, 6:15 p.m.

TMSC: TUFC vs Rebel at Timmins Regional Athletics & Soccer Complex, 7:30 p.m.; Juvenis Fabula vs Blizzard at Timmins Regional Athletics & Soccer Complex, 9 p.m.

WEDNESDAY, JUNE 13

TLL: Minor Division, All North Electric Red Sox vs TPA Athletics at D&R Little League Park, 5:30 p.m.; Major Division, Krazy Krazy Red Sox vs TVF Athletics at D&R Little League Park, 7:30 p.m.

TLL: Junior/Senior Division, Pirates vs Jays at Parc Thériault, 6:15 p.m.

TWSC: Dunrite Rubber Wolfpack vs Rehab Plus at Roland Michener Secondary School, 6 p.m.; Porcupine Kinsmen vs Restore Physiotherapy Pandas at Roland Michener Secondary School, 7:30 p.m.

THURSDAY, JUNE 14

TLL: Minor Division, Guillemette Masonry Blue Jays vs Home Improvement Center Orioles at D&R Little League Park, 5:30 p.m.; Major Division, OPG Blue Jays vs Dailey’s YIG Orioles at D&R Little League Park, 7:30 p.m.

TMBL: Brewers vs Pirates at Parc Thériault, 6:15 p.m.

TMSC: Blizzard vs Lets Try Soccer Again at Timmins Regional Athletics & Soccer Complex, 7:30 p.m.

TWSC: Rehab Plus vs Timmins Terminators at Roland Michener Secondary School, 6 p.m.; Family Eye Care vs Porcupine Kinsmen at Roland Michener Secondary School, 7:30 p.m.

FRIDAY, JUNE 15

TMBL: Orioles vs Whiskey Jacks at Parc Thériault, 6:15 p.m.

SATURDAY, JUNE 16

TWSC: Restore Physiotherapy Pandas vs Dunrite Rubber Wolfpack at Roland Michener Secondary School, 10:30 a.m.; Timmins Terminators vs Porcupine Kinsmen at Roland Michener Secondary School, 1 p.m.; Family Eye Care vs Rehab Plus at Roland Michener Secondary School, 2:30 p.m.

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Steven Woolfenden
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IAMGOLD Corporation
401 Bay Street, Suite 3200, P.O. Box 153
Toronto, ON M5H 2Y4
T: 416-594-2884
E-mail: cotegold@iamgold.com

Money may be tight, economist warns new government

COURTING FORD from A1

The mayor said such meetings usually occur two or three times a year, but the city also stresses its positions on occasions to government representatives attending events such as Association of Municipality of Ontario meetings and the Ontario Good Roads Association conference.

Bigger said he thinks the city will do well under the new government.

“They are talking about investing,” he explained. “They are talking about growing the economy and creating jobs, working with small businesses. In Sudbury, we are in such a good position with all of the new development moving forward in 2019 with Vale and Glencore and KGHM’s new Victoria Mine, the IAMGOLD development. There’s billions and billions of dollars in new development lots of new jobs being created the next few years. This is the time for every government involved to have meetings, and eye new investment in our community.”

Noront also plans to build a ferrochrome smelter in Sudbury, Sault Ste. Marie, Timmins or Thunder Bay. A decision on where is expected this summer.

When asked if he is optimistic that either Ross Romano in Sault Ste. Marie or Vic Fedeli in Nipissing will be the next minister of Northern Development and Mines, Bigger said he is and that Greater Sudbury will play a big role with the ministry as the largest city in the North.

“It’s a very exciting time for our community,” he said. “There’s so many opportunities for the provincial government (in the North),” he said. “Certainly, Sudbury is going to see its fair share.”

Greater Sudbury Chamber of Commerce board chairman Michael Macnamana said voters across the province sent a strong “signal” to Queen’s Park that they wanted change

Macnamara said the chamber would like to see the new government get things moving faster with the Ring of Fire mining development in the northwest and the ferrochrome smelter needed to smelt the ore. He is also optimistic the new government will reduce regulatory red tape” freeze the current \$14 an hour minimum wage, and not go ahead with a scheduled increase to \$15 an hour in the New Year.

“We don’t want to see it actually rolled back,” he said. “But, there’s definite room to improve in Bill 148.”

What Macnamara would like

an analysis of the impact increasing the minimum wage has had on businesses, and research into what another increase could do.

The chamber has about 850 members, the vast majority of which are in Greater Sudbury.

For Sudbury Green Party candidate David Robinson, an economics professor at Laurentian University, the election saw party leader Mike Schreiner elected.

“Now, we have a voice (at Queen’s Park) and that’s certainly the big gain,” he said. “It’s good for the next election and people who work in the Green Party ... (But) we know it’s a long fight.”

Robinson said Schreiner will show Ontarians that a vote for the Green Party is not a wasted vote, and that he will draw attention to environmental issues such as climate change.

“I think it’s going to make a real difference to provincial politics in the long run,” he said.

As for the new premier’s plans to cut taxes, while spending more on other areas, Robinson said reality will set in once Ford discovers he needs the tax revenues to continue paying the bills. What will happen, he predicted, is changes will occur

down the road after cabinet ministers and deputy ministers are appointed, and staff reviews and studies the planned changes.

“He doesn’t have a cabinet yet,” said Robinson. “You can’t give any indication to your cabinet until the cabinetry is made up and there’s deputy ministers. If you are in the economy portfolio, you wouldn’t want to say anything for three, four months.”

Robinson said one area the North will do well is Ford’s pledge to share resource revenues with municipalities, as Sudbury may finally get a cut of mining taxes.

Robinson said the Ford promise to cut hydro bills will be difficult because the only way to do that will be to borrow money.

“That’s what (Liberal Premier) Kathleen Wynne did and (New Democrat Party Leader) Andrea Horwath was going to do. ‘We will pay your hydro for you and cover it out of increased taxes.’”

Robinson said a cut in gasoline taxes will be good for motorists, but will hurt municipalities that receive a portion of that revenue.

“If he keeps his promise he is going to cut the gas tax, that will mean a smaller share for things

such like (public) transit,” he said.

Robinson also said Ford will find it difficult to end such programs as free prescriptions for people 25 and younger. What will happen, he forecasted, is fees will be introduced and what is now available will be cut back.

Robinson also doesn’t expect to see the local health integration network (LHIN) offices eliminated, but their workload and role shifted.

“If you try to reduce a specific responsibility, it can’t go away,” he said.

He also expects to see down-loading of more provincial services to municipalities just former PC premier Mike Harris did. The costs associated with running airports and provincial roads within city boundaries are likely targets, he said.

Robinson said one move that Ford could make that would make

economic sense and help the Ring of Fire development would be to have Ontario Northland develop and operate a rail line into the area, a move that would benefit isolated First Nation communities on the route and be more economical than building a road.

Overall, Robinson said Ford is going to find it very hard to deliver on the many promises he made during the election such as cancelling long-term power purchasing contracts.

“He may be able to do some of that, but he may have to buy his way out of it and it may cost too much. He made too many promises. Those promises will cost a lot of money for his government and he is proposing to cut revenues. How he is going to complete the circle and make it happen is unclear.”

hcarmichael@postmedia.com
Twitter: @HaroldCarmichael



STAN BEHAL/TORONTO SUN
Ontario Premier-designate Doug Ford arrives at the Postmedia offices in Toronto for an interview with the Toronto Sun and greets supporters on his way into the building on Friday June 8, 2018.

Police still investigating case

DAMASCUS CAFÉ from A1

The company will visit Damascus next Thursday to repair the windows, along with those who donated money. Qarqouz will be presented with a cheque.

Gainer would not tell The Star how much he had raised, saying only it was “in the thousands of dollars,” but media reports indicated that as of Wednesday, donations had exceeded \$2,000. The extra money will be offered to Qarqouz to allow him to spruce up his small restaurant.

“After the windows were replaced, maybe they would have enough money to replace some old, ratty tables and chairs that were left inside the building when they took over the bakery,” Gainer said. “We have enough money for that. It’s been a spontaneous outpouring from downtown merchants – not all downtown merchants. I thought there would be more than we actually ended up with, but enough downtown merchants to get the windows done, the furniture done and perhaps some painting on their building. I had a kind spot in my heart for this story.”

Qarqouz and his family fled the war in Syria and arrived in Sudbury on New Year’s Eve in 2015. Before the war, he ran a bakery in Al-Qusayr, a city about the size of Sudbury located 40 km south of Homs, near the border of Lebanon.

Qarqouz opened Damascus in mid-April. Business has been brisk and a quick visit to the bakery’s Facebook page indicates great community enthusiasm for its lip-smacking confections, which include a delicious shawarma, falafels, baklava and other savoury Syrian treats.

Caught during a busy Friday afternoon, Qarqouz said he was very happy to learn his window would be replaced.

The Greater Sudbury Police Service said investigators believe an Airsoft gun caused the damage to the window at the bakery. But they stressed they did not believe there was any danger to the community.

“Based on this single act, we are confident there is no overt public safety threat to the owners, patrons or area residents,” the police said.

Airsoft guns are replica weapons that fire non-metallic spherical projectiles, or BBs, and are considered safe for recreational purposes, provided safety gear in worn.

Police said the damage was done sometime overnight May 28, but not reported to officers until a couple of days later.

Anyone with information is asked to contact police at 705-675-9171 or Crime Stoppers at 705-222-TIPS, online at sudburycrimestoppers.com or by texting TIPSUD and the information to CRIMES (274637).

mkkeown@postmedia.com
Twitter: @marykkeown
705 674 5271 ext. 505235

You’re Invited...

To come out to one of our community events to learn more about the Côté Gold Project

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 - **Transmission line** environmental assessment
 - Alternatives considered to address **mine waste**
 - Plans for creation of new **fish habitat**

Community event schedule:

- A 20-minute presentation will occur at 4:30
- A 45-minute presentation on archaeological studies and findings will take place at 5 pm
- Light snacks and refreshments will be provided

Please direct questions or comments about the Project to:

Dave Brown
Manager of Environment and Community Relations, Côté Gold Project
cotegold@iamgold.com

Steve Woolfenden
Director, Environment, IAMGOLD
cotegold@iamgold.com

IAMGOLD Corporation - Côté Gold Project

3 Mesomikenda Lake Rd | P.O. Box 100 | Gogama, ON P0M 1W0 | www.iamgold.com/cotegold



IAMGOLD
CORPORATION

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BUSINESS

MARKETS Yesterday's close, 4 p.m.

 S&P/TSX Up 9.91 16,202.69	 Dow Up 75.12 25,316.53	 NASDAQ Up 10.44 7,645.51	 Nikkei Down 128.76 22,694.50	 Oil Down \$0.31 \$65.64	 Gold Down \$0.70 \$1,300.00	 British£ Down 0.37¢ \$1.7368 CDN	 Euro Down 0.79¢ \$1.5250 CDN	 Dollar Up 0.271¢ 77.355¢ US	 Bitcoin Down \$40.59 \$7,647.41 US
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Tax implications for self-employed

Ignoring CRA's quarterly instalment reminders can be costly

JAMIE GOLOMBEK
FINANCIAL POST

Friday, June 15, is an important tax date, not only for those who are self-employed (your 2017 tax return is due then) but also for those taxpayers who are required to pay taxes by quarterly instalments.

If you're one of those taxpayers, hopefully you didn't simply hang up if you recently received an automated telephone message purporting to be from the Canada Revenue Agency because chances are it was actually from the CRA.

At the end of May, the CRA starting sending automated telephone messages to certain taxpayers who may be required to pay their tax by quarterly instalments and have either missed a payment or been charged instalment interest in the past, to remind them of the June 15 due date.

The messages will continue to be sent through Monday. The message neither includes any personal taxpayer information nor does it ask for any. Note that since the due-date reminder message is not a telemarketing call, the National Do Not Call List, which allows Canadians to opt out of receiving telemarketing calls, does not apply. (You can still, however, opt out of these calls by contacting the CRA yourself.)

The instalment system is a tricky one and doesn't apply to everyone. For example, if you're an



POSTMEDIA FILES

If you earn self-employment income, net rental income, investment income or realize capital gains in a non-registered account, you may have an obligation to pay tax by instalments.

employee and your employment is your main, if not only, source of income, then you likely don't have an obligation to make quarterly instalments. But, if you earn self-employment income, net rental income, investment income or realize capital gains in your non-registered account, you may have an obligation to pay tax by instalments. Failure to do so can result in arrears interest and, in some cases, instalment penalties.

Under the technical tax rules, quarterly tax instalments (due March 15, June 15, Sept. 15 and Dec. 15) are required for 2018 if your "net tax owing" this year will be more than \$3,000 (\$1,800 for Quebec tax filers) and was also greater than \$3,000 in either 2017 or 2016. The definition of net tax owing is effective

tively your net federal and provincial taxes, less income tax withheld at source. If are you self-employed, your instalments must include any CPP contributions and voluntary EI premiums.

You have three methods to determine how much you need to pay each quarter: the no-calculation method, the prior-year method and the current-year method. You can choose the one that results in the lowest payments.

Under the no-calculation option, the CRA calculates your March and June instalments based on 25 per cent of the net tax owing on your 2016 assessed return. The Sept. 15 and Dec. 15 instalments are then calculated based on the net tax owing from your 2017 return, less the March and June instal-

ments you already paid. Provided you stick to the amounts the CRA tells you to pay and you remit the amounts on time, no interest or penalties will be assessed, even if you do end up owing some additional tax when you file your 2018 return next spring. If your income, deductions and credits don't vary much from year to year, this is the simplest option.

By contrast, the prior-year option bases the calculation solely on last year's (2017) income. You calculate your 2018 instalments based on your 2017 tax owing and pay 25 per cent of the amount on each instalment date. Choose this option if you estimate that your 2018 income, deductions and credits will be very similar to 2017 but significantly different than 2016.

Third, under the current-year method, you can simply base your 2018 instalments on the amount of estimated tax you think you will owe in 2018. Simply pay one-quarter of your estimated amount on each of the four instalment dates. This option is useful if the income source that gave rise to instalments in a prior year no longer applies. For example, if you've sold your rental property last year and no longer have significant income not subject to deductions at source, you may not need to make any 2018 instalments, despite receiving a call or instalment reminder from the CRA. But be warned because if your estimate is inaccurate and you make instalments that are lower than the no-calculation option above, you could be hit with arrears interest.

If that happens, you do have the right to object and go to court. But,

as a recent tax case shows, simply ignoring the CRA instalment reminders could be a costly error.

The case involved a taxpayer who was assessed arrears interest because he failed to pay the required tax instalments for the 2013 tax year. The Tax Court found that the taxpayer was indeed required to pay instalments of tax due and since he did not do so on a timely basis, he was liable for interest. The taxpayer appealed this decision to the Federal Court of Appeal, which released its decision late last year.

The court simplified the rule: the taxpayer is off the hook for instalments provided his "net tax owing for the particular year, does not exceed the individual's instalment threshold (\$3,000) for that year."

In court, the taxpayer admitted that his net tax owing for the 2013 taxation year was greater than \$3,000, namely \$6,207.75. The taxpayer's net tax owing for the 2011 taxation year was also over \$3,000.

The taxpayer submitted that he was "misled" by instalment reminders sent out to him by the Canada Revenue Agency. He submitted that the notices told him his net tax owing for 2013 was only \$2,888.

The Tax Court, however, found that the notices actually told him that \$2,888 was the total of the instalments he was required to make, not his net tax owing for 2013. Thus, the Tax Court and, subsequently, the appellate court found that the reminders were not misleading and upheld the arrears interest charged.

Jamie.Golombek@Cibc.Com

Business groups look forward to Ford's industry-friendly policies, seek details

ALEKSANDRA SAGAN
THE CANADIAN PRESS

Incoming Ontario premier Doug Ford promised a business-friendly government during the provincial election campaign, but now industry groups want the details about what that is going to look like.

"Now what we want is definition of the mandate," said Rocco Rossi, president of the Ontario Chamber of Commerce. "Because it's not enough to say, 'We're open for business.' What is the plan for business?"

Ford, a first-time candidate in provincial politics, promised during the campaign to eliminate red tape and regulations, lower hydro rates and fight a federally-mandated carbon tax. He also pledged to cut the corporate tax rate from 11.5 per cent to 10.5 per cent.

Rossi said the chamber of commerce is looking forward to working with the government to put the meat on the bones of the proposals.

The Canadian Manufacturers & Exporters was encouraged by some of Ford's proposals, including his pledge to lower hydro bills by 12 per cent.

"Ontario manufacturers — whether you're a food processor, or fabricator or assembler — you're paying among the highest electricity rates in North America," CEO Dennis Darby said.

When companies look at where to invest capital, Ontario looks like a difficult jurisdiction with a lot of headwinds, including those high electricity costs, he said, and it appears they are not investing and re-investing in the province.

"Electricity is a key part of that." The tech community is also anticipating working with the new government.

The Council of Canadian Innovators, which is comprised of CEOs from the country's fastest-growing tech companies, plans "to remain active in advocating for support of domestic high-growth tech companies with the newly elected leaders," executive director Benjamin Bergen said in a statement.

The council is hopeful the new government will work with these

companies to help them access more of the capital, customers and talent needed to grow, he said.

Industry groups also pointed to Ford's promise to retract a Liberal-government mandated minimum wage increase to \$15 in the new year as good news.

The outgoing Liberal government already increased minimum wage from \$11.60 to \$14 an hour as of Jan. 1, 2018. The increase prompted some businesses to raise prices and cut staff hours and employee benefits. Some large, national operators said they would turn to increased automation to offset rising labour costs.

Restaurants Canada, which represents 30,000 businesses in the food service industry, is one group that opposed the fast pace of changes and is happy with the change of direction promised by Ford.

"The time frame that (the Liberal

“*Ontario manufacturers — whether you're a food processor, or fabricator or assembler — you're paying among the highest electricity rates in North America*”

Dennis Darby, CEO of Canadian Manufacturers & Exporters

government) imposed on us was very harmful to the industry," said James Rilett, vice-president of central Canada for the group. He added



NATHAN DENETTE/THE CANADIAN PRESS

Ontario premier-elect Doug Ford speaks to the media after winning the Ontario election in Toronto, on Friday.

Restaurants Canada is not opposed to a \$15 minimum wage, but wants to be careful in how the province gets there.

It's a sentiment echoed by the Auto Parts Manufacturers' Association.

"When you move so quickly and you shock the system, you also shock the available labour pool," president Flavio Volpe said.

Most auto parts manufacturers offer starting pay above \$15 an hour, he said, but when the entry-

level floor is raised, those companies would also have to raise their wages.

"We're glad maybe we're going to pump the breaks a bit here," said Volpe.

But even that Ford promise requires more details, said Rossi.

Ford has indicated he may increase minimum hourly wages by 25 cents for each year of his four-year term or tie future increases to inflation, Rossi said.

You're Invited...

To come out to one of our community events to learn more about the Côté Gold Project

IAMGOLD Corporation is hosting community open houses to share information about the Côté Gold Project located 20 kilometres southwest of Gogama, Ontario.

The community events will include opportunities to ask questions and learn about:

- Improvements to the **Project design** since the environmental assessment process
- **Mine Closure** – how the mine will be shut down at the end of mining operations and what the land will look like after mining ends
- **Archaeological** studies and findings, including a display with artifacts found at the Project site
- Results of the **Environmental Effects Review**
- **Transmission line** environmental assessment
- Alternatives considered to address **mine waste**
- Plans for creation of new **fish habitat**

Community event schedule:

- A 20-minute presentation will occur at 4:30
- A 45-minute presentation on archaeological studies and findings will take place at 5 pm
- Light snacks and refreshments will be provided

Please direct questions or comments about the Project to:

Dave Brown
Manager of Environment and Community Relations, Côté Gold Project
cotegold@iamgold.com

Steve Woolfenden
Director, Environment, IAMGOLD
cotegold@iamgold.com



PLEASE JOIN US AT ONE OF OUR OPEN HOUSES:

Gogama – Wednesday, June 13
4:00 to 7:00 p.m.
26 Clarke Street

Timmins – Thursday, June 14
4:00 to 7:00 pm
McIntyre Arena Auditorium
85 McIntyre Road (Schumacher)

Sudbury – Friday, June 15
4:00 to 7:00 pm
Holiday Inn
1696 Regent Street

IAMGOLD Corporation - Côté Gold Project

3 Mesomikenda Lake Rd | P.O. Box 100 | Gogama, ON P0M 1W0 | www.iamgold.com/cotegold