



**By Email**

British Columbia Utilities Commission  
Suite 410, 900 Howe Street  
Vancouver, BC V6Z 2N3

**Attention: Ms. Marija Tresoglavic, Acting Commission Secretary**

Dear Sirs/Mesdames:

October 8, 2020

**Re: Parkland Corporation (“Parkland”) Comments on Retail Pilot Methodology**

We write to provide our comments regarding the Retail Data Collection Pilot – Draft Reporting Guidelines (the “**Retail Guidelines**”) that were recently published by BCUC. Parkland’s comments address two key areas: confidentiality and transfer pricing.

**Confidentiality**

Recognizing that Parkland has made comments and requested an advance ruling with respect to confidentiality pursuant to the *Fuel Price Transparency Regulations* (the “**Wholesale Regulations**”) and that BCUC has scheduled a panel and commenced a process to address that request, in this letter we will merely refer BCUC to those comments without repeating them. Confidentiality in a competitive marketplace is no less important on the retail side of the industry, and our comments and the need for an advance ruling apply equally to the retail sector. We therefore request that the advance ruling under discussion be applied to the Retail Guidelines in addition to the Wholesale Regulations.

**Transfer Pricing**

We note that in the revised Reporting Guidelines issued pursuant to the Wholesale Regulations, transfer pricing is not required to be reported. Transfer pricing has relevance to retail pricing as well as wholesale, since some participants may transfer fuel products between divisions before it is sold to retail purchasers. We therefore believe it is appropriate to take the same approach with reporting in the retail sector as has been taken in the Wholesale Regulations, and request that a similar statement regarding transfer pricing be made in the Retail Guidelines.

ALL OF WHICH IS RESPECTFULLY SUBMITTED.

Yours truly,

**PARKLAND CORPORATION**



**Christy Elliott**

VP, Senior General Counsel & Corporate Secretary

cc: Matt Noel-Bentley, Director Regulatory, Parkland Corporation,  
Matt.Noel-Bentley@parkland.ca