

International Sustainability Standards Board (ISSB)
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July 15, 2022

SENT TO: commentletters@ifrs.org

RE: [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information & [Draft] IFRS S2 Climate-related Disclosures

Dear ISSB and Mr. Faber,

First, thank you for opening this process to stakeholder comment. It is appreciated that both individuals and organizations have the opportunity to present their perspectives as part of the regulatory process.

I am a Senior Partner in a Consulting Organization operating in North America, Europe and the Middle East. My organization is heavily engaged with the Energy Industry and have been working closely with Energy Associations on developing robust and meaningful ESG strategies and initiatives that promote the overall benefits of ESG for the long-term benefit of the industry, the planet, and all communities and staff employed by energy companies.

In general, we have concerns with clarity, metrics and interpretation. This includes the prejudicial bias against *Extractive Resources*, including the oil and gas industry.

Issues of Clarity

It is unclear how these standards will blend with existing ESG reporting and what size of entity will be compelled to undertake this reporting.

It is unclear what level of detail is required in many of the sections. For example, in question 1 "overall approach," it first states that only significant sustainability-related risks and opportunities information will be required, but goes on to say that "all of the sustainability-related risks and opportunities to which the entity is exposed, even if such risks and opportunities are not addressed by a specific IFRS Sustainability Disclosure Standard," are what is required. There is a large gap between "significant" and "all". Furthermore, ISSB Chair Emmanuel Faber has said on multiple occasions that entities will be able to "pick and choose" what is necessary to report. This contradicts what is actually in the draft disclosures and contravenes the proposed statement of compliance.

It is not clear why the standards have been separated into S1 and S2, particularly when there is a stated goal to avoid repetition and duplication. We are also concerned about fair presentation when it expands to "additional disclosures" such as the industry-based SASB standards, ISSB's

non-mandatory guidance and “recent pronouncements of other standard-setting bodies.” It is unclear what precisely is required and what will be considered material by financial institutions which could be used for litigation purposes.

The choice of identifying other disclosures is left to an entity, which is subjective and makes it unclear what auditing standards will be established.

It is unclear how these standards will help banks, insurers, or investors gauge the profitability of an entity or to assess “enterprise value,” except to make it clear which entities could be downgraded because they could be held financially liable for any perceived misstatement on emissions, future scenarios, future global developments, future weather events, the behaviors and actions of those who use an entity's products, and any "controversial" press that might be generated by those who seek the demise of certain industries.

Issues with Metrics

It is not clear which metrics auditors will use in their judgements.

S1 and S2 seem to be focused on the "risks" rather than the "opportunities" of business activity. We feel that energy security, technological innovation, and geographical and geopolitical stability should be more fairly weighted.

With respect to “disclosure objectives,” since every entity will have its own unique method of evaluating metrics, targets, progress, and outcomes, it is unclear how these will be fairly compared by auditors.

Scope 3 emissions are not reasonably possible to accurately estimate for accounting purposes. It would be an onerous burden to require constant monitoring of every interaction and relationship along the value chain and be responsible for it. It is also unreasonable to ask an entity to take into account the end use of its products. Therefore, we request that **mandatory Scope 3 emissions be removed from this accounting standard.**

The requirement for “scenario analysis” is devastatingly costly in time and money for a firm such as ours. There is the significant cost for additional analysts, auditors, and legal teams to assess the analyses and Scope 3 reporting, with little benefit to an entity.

It seems that gross emissions are quantified while offsets are buried within the qualitative section “Transition plans.” There is a need for double column accounting to clearly illustrate net emissions as part of national net-zero plans. It is baffling that an accounting standard does not include space in a clear manner to quantify gross and net emissions.

It seems problematic to represent gross emissions using CO2 equivalent and calculated in a one-hundred-year time horizon of global warming potential values.

How will connected information be audited?

Issues of interpretation

On the issue of “Materiality,” this is a vague definition and its interpretation is open to abuse. “Omitting, misstating or obscuring” information may happen unintentionally. There is no provision in this section for unintentionality, which could expose an entity to litigation.

It is clear from the industry-specific standards that some industries are treated more favorably than others, and it is unclear if auditors will examine and interpret these standards equitably across industries since a great deal of the information to be provided and interpreted is subjective. Such subjectivity ought not be embedded in an accounting standard.

We have serious concerns about how this information will be assessed and appraised by financial institutions, insurers, and investors. Will this information be assessed by a third party rating or scoring agency? What criteria and weighting will be used in appraising this information? There are significant privacy and proprietary issues that would need to be considered if this is the case, as well as enforceable transparency in any decisions made to deny financial or insurance products to an entity based on this reporting.

There are limits to the benefits of “digital reporting.” Although it is possible to create digital tags that are comparable for quantifiable data, how is it proposed to digitally tag qualitative information?

We ask that you please accept and seriously consider our above suggestions as well as our specific concerns for IFRS-S1, IFRS-S2, and Appendix B11/12/13/14 as outlined in the following pages.

IFRS 1 - Critique

Paragraph 1

We would like to make it clear that “sustainability risks and opportunities” include energy security (traditionally defined as reliable, affordable, and secure), political stability of the geographical area of operations, stringent regulatory environments in specific geographical areas and its corollary lax regulatory environments, CCUS, and carbon technologies.

Paragraph 2

We ask that the word “all” be struck from this paragraph because it is redundant and vague.

Paragraph 6(c)

Given the current cancel culture of politically motivated smear campaigns, we do not feel that "reputation" or "controversies" should be considered as a metric. It is too subjective and is not relevant to our mission, or if reputation is to be measured, we ask that it is our customers who are surveyed and that political and social agendas are not used as metrics.

Paragraph 28

We ask that metrics take into account energy security, political stability of the geographical area of operations, the stringency of regulatory environments, and carbon capture technologies.

Paragraph 40 & 40(a)

We ask that the word "all" be struck as in paragraph 2, and ask that value-chain reporting not include data on the business practices of all of our suppliers. This is onerous and outside the scope of our business purpose.

In 40(a) we ask that energy security and security of geography (geological and political) be explicitly added to the statement about disruptions to supply chains.

Paragraph 53

We ask that this paragraph be struck from the draft because it is unclear who or what body will be judging whether or not an entity has been correct or adequate in using its "judgement in identifying the listed disclosures." Again we feel that judgement might be unreasonably and unfairly political or social in nature, rather than focused on our mission statement and the needs of our customers.

Paragraphs 56-62

We ask that unintentional be inserted in the description of omitting, misstating or obscuring information. We also ask that information relating to "activities, interactions, and relationships and to the use of resources along the entity's value chain" be removed. This is an unnecessary burden of monitoring along a value chain. How is it to be done and at what cost? Investors ought to be concerned about the layering of expenses required for this level of compliance, and for what ultimate purpose that can't be met by existing ESG reports?

Paragraph 66-71

Frequency of reporting should not include interim reporting as the current requirements are already burdensome. This would only add another layer of expense and bureaucracy.

Paragraph 76

Please define "relevant" information. Please explain "comparable" information. If each entity devises its own set of metrics or system of reporting, how will that be comparable?

Paragraph 78

This is not clear. What does it mean to make an integrated disclosure? It seems to imply that we should make separate disclosures even though the draft states "an entity shall avoid unnecessary duplication."

Paragraphs 79-82

We ask that we not have to report on “possible future events that have uncertain outcomes” unless they are high-probability and high-impact. For what purpose is it a requirement to disclose assumptions about the future? How will assumptions be assessed across entities and industries?

Paragraph 91

We ask that a statement of compliance be removed.

Appendix A “Value Chain”

We want to clarify that all industries will have to disclose end-of-life data. Also we would like to include energy security, clearly defined as reliable and affordable, as part of the geographical and geopolitical environment.

Please add to definitions: Controversies, comparable, energy security (traditionally defined as affordable, reliable, secure supply), geopolitical stability, relevant, significant.

Appendix B "Effective Date"

There should be an ample phase-in period of eight years (1 January 2030) for which to adjust to all of the new required information.

Appendix C "Qualitative Characteristics"

Paragraphs C4-C7

The discussion concerning the "predictive value" of this information is highly speculative and open to interpretation.

Paragraph C8

"Unintentional" needs to be added to any discussion of materiality.

Paragraphs C9-11

All material information necessary for understanding risk or opportunity is subjective and open for interpretation or abuse by regulators, auditors, or potential litigants.

Paragraph C12

"Neutral depiction" sounds good in theory, but how will this be judged in practice? Will different industries be held to the same level of assessment? Who will audit the auditors? Will these disclosures be "weighted" by those who use them, and if so, how?

Paragraph C14

Who will be determining the appropriate level of prudence offered by an entity?

Paragraph C17 (b) Comparability

Whilst it may seem appropriate to compare entities within an industry, there also needs to be a comparison across different subsets of an industry. For example, it is not enough to compare one

hydrocarbon company with another, it is also important to compare a hydrocarbon company with a wind turbine operator or a solar installation operator since those are competing for similar investors, financial institutions, and insurers. Investors need to be aware of the similarities and differences between different energy providers based on the same metrics. It is unclear if these standards will do that.

C21-24 "Verifiability"

Who will be considered "knowledgeable and independent observers"? Which consensus, precisely, will be acceptable? By exposing possible proprietary information through the disclosure of assumptions and methods of producing information, it could have the unintended consequence of a form of corporate espionage and hurt the financial operating position of entities.

C26-33 "Understandability"

Avoiding duplication is difficult with these standards because they also require incorporating reference to and application of other standards and requirements that request similar information. Complex information is difficult to present and some latitude must be given for unintentional exclusion of information that others may determine is important. Please clarify how exactly sustainability-related risks ought to be linked to the financial statements.

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IFRS 2 - Critique

Paragraphs BC21-BC22

We disagree with the objective of the Exposure Draft and the entire rationale for these standards. Financial institutions and investors already have the most important information at hand from corporate ESG reporting. Therefore, since it is unclear if ESG reports will still be required, this is but another layer of expense with little gain for investors. Nevertheless, if governments will compel implementation of these standards, then this is our feedback on the content of these standards.

Paragraph 5

We do not agree that it is important or relevant to single out the body or individual within our company when it comes to oversight of climate-related risks and opportunities. We would prefer to be held accountable as a company.

Paragraph 6

An entity is instructed here that it "shall avoid unnecessary duplication," yet it is unclear if an entity will have to provide an ESG report based on other metrics and then also have to fill out the ISSB reports for financial institutions. Will this not be a duplication of information?

Paragraph 9

We do not agree that the proposed requirement to consider the applicability of disclosure topics in the identification and description of climate-related risks and opportunities will lead to improved relevance and comparability of disclosures. The disclosure topics are inequitable across energy industries. Renewables are treated more favorably and less stringently than hydrocarbons. For example, why is it that solar and wind operators only have to submit their nameplate ratings and do not have to disclose the amount of electricity they actually produce and contribute to the grid, yet other electrical utilities must disclose actual energy produced? In addition, one of the main contributors to the material cost and emissions of a windmill is its concrete foundation, yet Appendix B45 states that the foundation is excluded from the material and emissions data required from a wind developer and/or operator.

Scope 3 emissions should not be considered. Certain elements within scope 3, such as end-of-life considerations of assets (decommissioning and recycling/disposal of spent equipment) should be taken into account separately as part of the value chain and not under Scope 3. See more on Scope 3 in our comments for paragraph 21(a)(i).

We disagree with the inclusion of "reputational considerations" under Climate-Related Risks and Opportunities or in any of these standards. The use of "controversies" or "reputational considerations" is open for abuse and manipulation and is not a neutral metric.

Paragraph 12(b)

We request this clause be rewritten to include geopolitical risks along with climate-related risks as the uninterrupted availability of energy sources at an affordable price in a politically stable geographic region is relevant to scoring on resilience which would include geopolitical conflict.

Paragraph 13 & 13(b)(iii)

In paragraph 13 we would like to add carbon technologies and CCUS.

In paragraph 13(a)(i)(1) critical assumptions for legacy assets need to specify the environmental impacts of decommissioning wind turbines, solar panels, and batteries. Is it possible to recycle those materials? What is the cost of recycling those materials?

In paragraph 13(a)(ii)(3) We request (3) is struck. Indirect adaptation is an unreasonable burden for entities to quantify and be responsible for.

In paragraph 13(B)(iii) We request that (2) is struck. Third-party verification or certification schemes are rife with corruption and would be another unnecessary added expense.

Paragraph 14

It is unclear how climate-related risks will be or can be differentiated from the overall risk analysis an entity already undertakes, and is obligated to disclose under the SFRR S1 standards. Would this not be a duplication of reporting?

Paragraph 14(c)

We wish to confirm that all energy industries will be required to account for asset retirement, including renewables. This is not clear from the industry appendices.

Paragraph 15

We request that climate-related scenarios not be included as they are prohibitively expensive, biased in favour of worst-case outcomes and best-guesses, and will not provide adequate benefits of information on an entity's strategic resilience to climate change. The costs outweigh the benefits.

Paragraphs 16-18 "Risk Management"

Rather than an alignment, this is an unnecessary duplication of the Risk Management in paragraphs 25 and 26 in IFRS S1. It is unclear how "climate-related risks" are different from the criteria used for "sustainability-related risks".

Paragraph 21(a)(i)

Scope 3 emissions are a major global societal issue; companies cannot solve these nor be fully accountable for them on their own, and there is no clear accepted means for preventing double-counting. **We ask that they not be included.** End-of-life asset disposal ought to be removed from Scope 3 emissions counting and be considered separately.

Paragraph 21(c)

Under physical risks, we would like to include geopolitical resilience including the financing, geographical, geopolitical and regulatory environments in which a company operates.

Paragraph 21(g)

We request that executive management remuneration be removed from consideration.

Paragraph 23

We disagree with entity targets being compared with arbitrary international targets. If these targets are included, then we disagree with third party validation.

Paragraphs BC149-BC172

We do not agree with the inclusion of Scope 3 emissions. There are other environmental risks besides "carbon" that seem to not be taken into account, particularly with reference to renewable energy. We disagree that the GHG protocol be the mandatory accounting and reporting standard. Standards and accounting practices continue to evolve and by making one protocol mandatory precludes the opportunity for evolution and improvement in GHG accounting and reporting.

Appendix A

We ask that carbon storage and utilization be included in the definition of carbon offsets; under climate-related Risks -- physical risks, we ask that, geopolitical resilience be included, and that energy security also be included as a defined term.

Closing Remarks

We thank you for considering our comments and ask that you also consider the following overall concerns about our collective future.

We are aware that certain political and social agendas have begun to appear in shareholder proposals such as: decommissioning assets and ceasing to provide finance to traditional energy companies such as ours; alignment of bank and energy company business models solely to specific climate scenarios; changing articles of association or corporate charters to mandate climate risk reporting or voting; setting absolute scope 3 GHG emission reduction targets; and directing climate lobbying activities, policy positions or political spending. We feel these agendas run counter to our company's long-term ability to maximize durable financial returns because they micromanage our board and management through unduly prescriptive and constraining expectations. A single company does not have the power to rapidly transition the whole economy to net-zero, and pushing us in this direction is more likely to create an unsustainable, insecure, and unaffordable energy supply which will not be in line with the needs of our customers, investors, lenders--society as a whole, nor the IEA's or the UN's call for a just transition.

This is not how we want to do business: putting political and social agendas over that of our customers' needs. Our mission statement is: "We assist organizations and leaders to achieve far more than they believed possible."

Political decisions with respect to net-zero by 2050 have been made, and we acknowledge to being part of a decades-long, low-risk transitional period in which we will do our very best to create durable returns while providing Canadians with smart, secure, sustainable and affordable energy options that are in accordance with our mission statement. Clearly, it is highly significant that the ISSB's new reporting structure be consistent, comparable, and reasonable across all industries, including oil and gas.

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Appendix B11 (O&G Exploration and Production) DRAFT Standard

EM-EP-110a.1

We ask that gross Scope 1 emissions are not calculated using Global Warming Potential (GWP) values. This is a controversial, faulty, and highly problematic calculation. We disagree that the Greenhouse Gas Protocol be the sole methodology for calculating Scope 1 GHG emissions. We suggest "comparable" methodology be used instead. It is unclear what precautions will be taken to avoid double counting of emissions throughout the value chain. We disagree with the separation of gross Scope 1 methane emissions from overall GHG emissions accounting. We request the inclusion of a quantitative metric for *net emissions* based on purchased carbon offsets, technological or natural based carbon capture and storage, or other means of reducing greenhouse gas emissions, which may include voluntary emissions limiting processes not covered by a governmental program. It is vague and insufficient to state "gross emissions emitted into the atmosphere before accounting for offsets, credits, or other similar mechanisms that have reduced or compensated for emissions." It is unclear if direct carbon capture and storage would

be included in this definition. This can be rectified by having the quantitative metric for net emissions displayed with equal prominence beside gross emissions.

EM-EP-110a.3 4.1.5

We ask that there is a clear delineation between gross fugitive emissions and net fugitive emissions, meaning those that are individually found and fixed to make emissions near zero are identified and highlighted rather than solely focusing on gross fugitive emissions.

EM-EP-140a.1 3, 4, 5

We disagree with the inclusion of identifying the location of activities based on the World Resources Institute Water Risk Atlas Tool and designation of “High or Extremely High Baseline Water Stress”; it should NOT be included. Such an identification lacks context and could give the wrong impression to banks, insurers, and investors about our activities. Our current operations, wherever they are located in Canada and the United States, must comply with stringent local regulations concerning water draws, use, and disposal. This is not conveyed with this metric, therefore this metric could be misinterpreted, misunderstood, and be open for abuse. We request this requirement be removed.

EM-EP-140a.2 5

We ask that context be provided here to indicate the baseline amounts of hydrocarbons naturally occurring in the water and what the acceptable limits or allowable concentrations are in the operating jurisdiction. Such gross numbers can be misleading and misinterpreted without the appropriate context.

EM-EP-420a.1 2

We disagree with the requirement for scenario analysis. If they are mandated despite our disagreement, we ask that we not be limited to using the IEA WEO as the sole provider of future estimates and scenario analyses. Some of these analyses suggest extremely unlikely alarmist futures.

EM-EP-420a.1 5

We are concerned that by including reference to “regulatory environment” and “end-use of the entity’s products” our contributions to national energy security – defined as reliable, affordable, secure energy – will be compromised. With respect to “regulatory environment”, our company could very well be penalized for operating and having reserves in geographical regions that have existing or potential stringent environmental standards because it would be considered a risk. Whereas, a company operating in regions with lax environmental standards would be viewed more favorably and its investments considered an opportunity. As for “end-use of an entity’s products”, this is incredibly difficult to quantify currently, let alone for the future when new technologies may develop that require the use of our products in a zero-emissions way.

EM-EP-420a.2

We request this be stricken from the Standard. We believe the way reserves are presented here they would be considered a liability rather than an asset. Including gross *potential embedded*

emissions of reserves is not only irrelevant because simply having reserves does not mean they will be used in the future in such a way that those emissions will find their way into the atmosphere, including them would also jeopardize North American and global energy security.

EM-EP-420a.3

We request that investments in carbon capture, storage, utilization or other emissions reduction technology be included here on an equal basis with renewable energy. Will NOT having these investments affect a hydrocarbon company's access to financing or its overall rating? We disagree with the requirement that only 3rd party certified renewable energy permits are acceptable. This is an additional expense on top of already considerable costs of compliance.

EM-EP-420a.4

As with EM-EP-420a.1 5, we are concerned that our operations will be defunded in jurisdictions that have a stringent regulatory environment. We are concerned that there seems to be no acknowledgement of geopolitical developments, geopolitical or geographical stability, or energy security within these metrics. Furthermore, predicting future price and demand is a complex endeavour fraught with risk and uncertainty. We are concerned about potential liability with respect to forward-looking predictions. Ultimately, there needs to be a balance between potential future regulatory policies and the need for affordable, reliable, secure energy for the well-being of citizens and nations.

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Appendix B12 (O&G Midstream) DRAFT Standard

EM-MD-110a.1

We ask that gross Scope 1 emissions are not calculated using Global Warming Potential (GWP) values. This is a controversial, faulty, and highly problematic calculation. We disagree that the Greenhouse Gas Protocol be the sole methodology for calculating Scope 1 GHG emissions. We suggest "comparable" methodology be used instead. It is unclear what precautions will be taken to avoid double counting of emissions throughout the value chain. We disagree with the separation of gross Scope 1 methane emissions from overall GHG emissions accounting. We request the inclusion of a quantitative metric for net emissions based on purchased carbon offsets, technological or natural based carbon capture and storage, or other means of reducing greenhouse gas emissions, which may include voluntary emissions limiting processes not covered by a governmental programme.

EM-MD-110a.2 4.1.5

We ask that there is a clear delineation between gross fugitive emissions and net fugitive emissions, meaning those that are individually found and fixed to make emissions near zero are identified and highlighted rather than solely focusing on gross fugitive emissions. We request the inclusion of "opportunities" in this section to include investments in carbon capture, utilization or other emissions reduction technology. We request recognition of the vital role our entity plays

in energy security – providing reliable, affordable and secure energy—for North America and globally.

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Appendix B13 (O&G Refining and Marketing) DRAFT Standard

EM-RM-110a.1

We ask that gross Scope 1 emissions are not calculated using Global Warming Potential (GWP) values. This is a controversial, faulty, and highly problematic calculation. We disagree that the Greenhouse Gas Protocol be the sole methodology for calculating Scope 1 GHG emissions. We suggest “comparable” methodology be used instead. It is unclear what precautions will be taken to avoid double counting of emissions throughout the value chain. We disagree with the separation of gross Scope 1 methane emissions from overall GHG emissions accounting. We request the inclusion of a quantitative metric for net emissions based on purchased carbon offsets, technological or natural based carbon capture and storage, or other means of reducing greenhouse gas emissions, which may include voluntary emissions limiting processes not covered by a governmental program.

EM-RM-110a.2. 4.1.5

We ask that there is a clear delineation between gross fugitive emissions and net fugitive emissions, meaning those that are individually found and fixed to make emissions near zero are identified and highlighted rather than solely focusing on gross fugitive emissions.

EM-RM-140a.1 3, 4, 5

We disagree with the inclusion of identifying the location of activities based on the World Resources Institute Water Risk Atlas Tool and designation of “High or Extremely High Baseline Water Stress”; it should NOT be included. Such an identification lacks context and could give the wrong impression to banks, insurers, and investors about our activities. Our current operations, wherever they are located in Canada and the United States, must comply with stringent local regulations concerning water draws, use, and disposal. This is not conveyed with this metric, therefore this metric could be misinterpreted, misunderstood, and be open for abuse. We request this requirement be removed.

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Appendix B14 (O&G Services) DRAFT Standard

EM-SV-110a.2

We request the inclusion of a quantitative metric for net emissions based on purchased carbon offsets, technological or natural based carbon capture and storage, or other means of reducing greenhouse gas emissions, which may include voluntary emissions limiting processes not covered by a governmental program.

EM-SV-110a.3

We disagree with the inclusion of the metric “Percentage of most highest level of emissions standard vehicles in fleet – manufactured, owned or operated.” We believe our operations may be penalized if this is a low percentage due to the excessive costs related to the deployment of such equipment.

EM-SV-140a.1 and EM-SV-140a.2 – Water Management Services

We disagree with the inclusion of water metrics in this Standard. We must already qualify for and meet extremely stringent criteria for utilizing water in local Canadian and American jurisdictions. This metric adds no value for investors and does not convey the stringent regulatory context in which we already operate, and which is clearly stated in our annual operating reports. We request this requirement be removed.

Summary

The oil and gas industry provides a reliable, secure, cost effective, high-density source of energy for the world. This has resulted in a higher standard of living with a longer average human life span. The oil and gas industry are very actively involved in decreasing emissions every day through research and technology. The world cannot develop new technology without the financial assistance and technology provided by the engineers and scientists working in oil and gas industry.

As these DRAFT documents are written, they create uncertainty; are prejudicial against the oil and gas industry and are significantly written to favour wind and solar renewables investment.

The result will be a decrease in any future investment not only in oil and gas, but also in ANY new energy technology and any improvement in emissions reductions/efficiencies, due mainly to lack of financial strength.

These DRAFT documents as written will result in the decrease in the standard of living globally due to much higher future energy prices, create future energy unreliability, and a resultant decrease in business activity globally. History has proven this to be true so far.

These DRAFT documents will prevent future expansion of clean technology as there will not be the financial engine available to finance the R&D that is continually needed.

ALL forms of energy are needed in the future, and should be treated equally and fairly. These DRAFT documents are anything but fair and equitable.

We ask that you please accept and seriously consider our above suggestions as well as our specific concerns for IFRS-S1, IFRS-S2, and Appendix B11/12/13/14 as outlined.

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Sincerely,

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