INDEPENDENT PUBLIC-SOURCE REVIEW

British Columbia First Nations Land Transfers

Fully quantified transaction register, valuation analysis and public-funding review

102 canonical transfers • **$1,460,848,830** selected portfolio value

Final production report • 2 August 2026

Public-source research. Estimated values are analytical ranges, not appraisals or proof of expenditure.

Executive findings

This report assigns a finite Canadian-dollar value to all **102 unique canonical transfers**. The selected portfolio value is **$1,460,848,830**, within a screening range of **$1,116,249,116–$2,061,212,067**.

$631,148,717	$829,700,113	$83,539,000	$57,669,000
Verified/exact subtotal 36 transfers	Estimated midpoint subtotal 66 transfers	Proven acquisition-specific public expenditure	Proven B.C. acquisition-specific expenditure

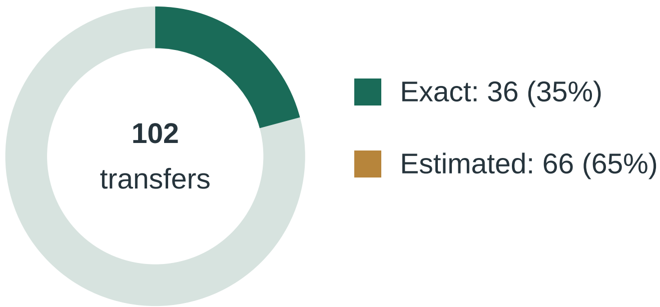
What the totals mean

The portfolio total measures the estimated economic value of transferred property or acquisition packages. It is **not** a finding that taxpayers paid the entire amount. Proven acquisition-specific public expenditure is separately measured at $83.539 million: $57.669 million provincial and $25.870 million federal. A separate analytical scenario assigns unresolved funding to B.C.; that scenario is deliberately labelled as a presumption, not evidence of expenditure or wrongdoing.

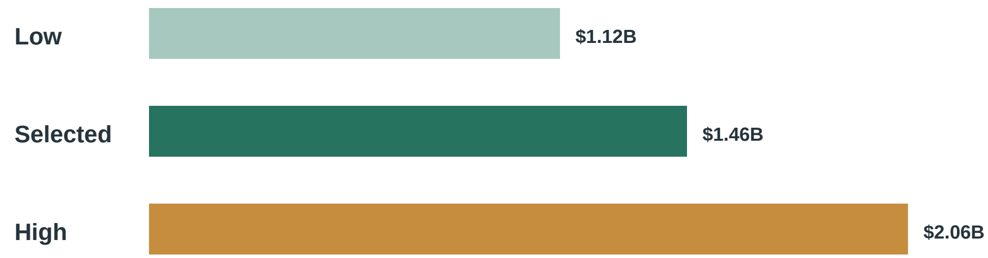
Why exact numbers were sometimes unavailable

Public announcements often omit purchase price; audited statements may combine multiple assets or capitalize closing costs; Crown and treaty transfers may be non-cash; share purchases can include debt and businesses; agreements may be unpublished; and registered consideration, title instruments, appraisals and corporate filings can require paid access. Each estimated record therefore states the precise missing evidence, valuation formula, date, tier and confidence.

Portfolio at a glance

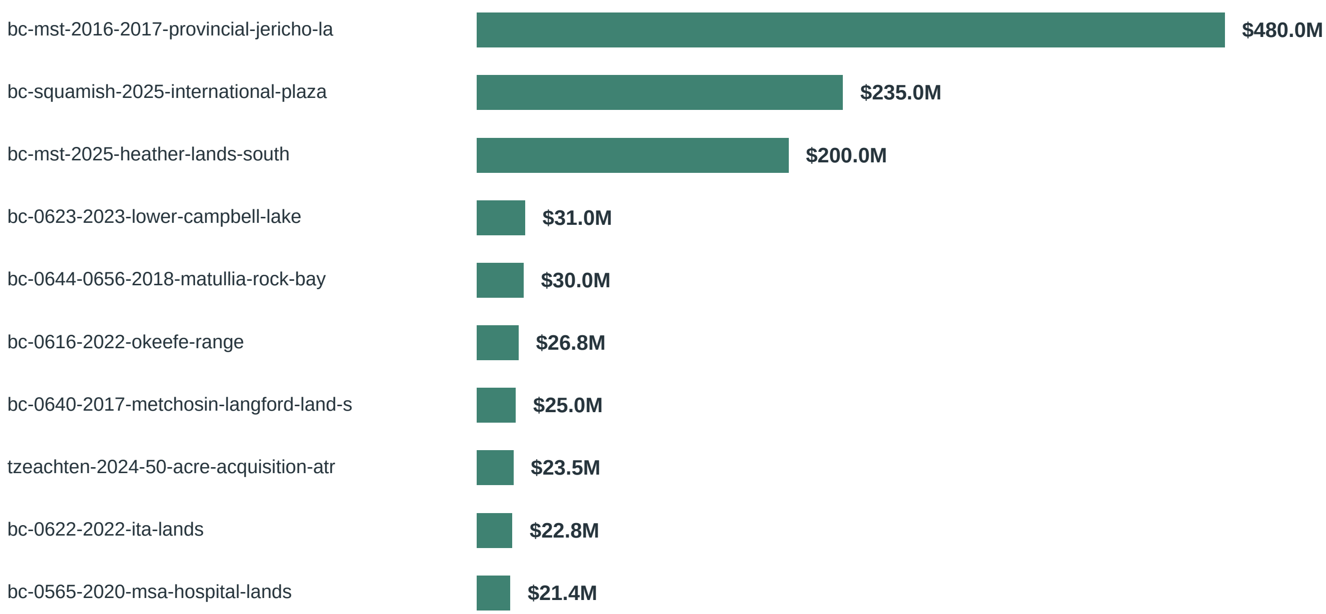


Exact versus estimated records



Combined economic-value range

Largest selected values



Top ten selected values; package and non-cash values remain included where the canonical transfer is broader than land alone.

Methodology and evidence scale

Values are nominal CAD at the stated valuation date. The chosen value equals the disclosed amount for exact rows and the midpoint for estimated rows. Ranges are additive for portfolio screening but are not substitutes for legal consideration or professional appraisal.

Tier	Evidence basis	How used
estimated	Executed agreement, registered consideration or authoritative seller disclosure	Exact where unqualified
estimated	Audited transaction amount or acquisition-specific official expenditure	Exact, floor, or package value depending on wording
estimated–estimated	Assessment, funding cap, debt, proposal or strong secondary evidence	Bounded range; limitations stated
estimated–estimated	Comparable land rates, accounting proxy or property-specific model	Screening estimate
estimated	Forced broad range where key attributes remain unavailable	Very-low-confidence screening only

Controls

- One canonical row per transfer; 102 rows and 102 unique IDs.
- Low ≤ midpoint/chosen ≤ high for every row.
- Deposits, debt, component allocations, shared grants, later support and appraisals are not added to containing transaction values.
- Joint transfers and exchanges are counted once. The U.S. transaction uses the documented reporting FX assumption.
- Every estimated row identifies why exact consideration was unavailable and lists its source record.

Evidence profile

Evidence classification: 36 verified/exact records and 66 estimated, proxy, floor or non-cash records. Confidence labels indicate how complete the public evidence is.

Funding attribution and interpretation

Category	Amount	Treatment
B.C. provincial acquisition-specific expenditure	$57,669,000	Proven transaction-linked expenditure
Federal acquisition-specific expenditure	$25,870,000	Proven transaction-linked expenditure
Municipal/other public acquisition-specific expenditure	$0	No qualifying quantified amount established
Total proven public expenditure	**$83,539,000**	**Evidence finding**
User-directed B.C. attribution scenario	$1.116B–$2.061B	Unresolved portfolio value presumed B.C.-funded unless contrary evidence exists; not proof

Funding may pass through settlements, grants, loans, Crown entities, accommodation arrangements, controlled companies, debt repayment, Nation revenue or private financing. The transaction sheets preserve those paths separately. A public vendor receipt is not automatically buyer-side taxpayer support; a loan is not expenditure merely because a public entity participated; and a broad settlement is not allocated to a transfer without transaction-specific evidence.

Known non-land support kept separate

For example, the $16 million SXFN/BC Cattle Company acquisition is counted once. Separate provincial support of up to $2.25 million for livestock/equipment, $750,000 for first-year operations and $600,000 for additional assets is disclosed but not added to land/acquisition consideration. This treatment prevents support packages from inflating the transfer total.

Complete quantified register — rows 1–10

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
1	**bc-isc-0544-2020-ranch-and-land** Prophet River First Nation / unnamed government business entities	$5,415,000	**$5,415,000**	$5,415,000	estimated high	Nation audit: $5.100m ranch + $0.315m land, FY2020–21; estimated; high confidence.
2	**bc-0625-2022-gilford-dl1804-lease** Kwikwasut'inuxw Haxwa'mis	$150,000	**$150,000**	$150,000	estimated high	Executed purchase amount disclosed in audit, 2022-06-01; estimated; high confidence.
3	**bc-0625-2022-gilford-two-parcels** Kwikwasut'inuxw Haxwa'mis	$560,000	**$560,000**	$560,000	estimated high	Audit/transaction disclosure, 2022-06-09; estimated; high confidence.
4	**bc-0628-2024-macinux-six-private-parcels** Kwiakah	$1,470,000	**$1,630,000**	$1,800,000	estimated low	FY2024–25 Land addition $1,633,531 used as estimated proxy; ±10%, valuation date 2025-03-31; screening-only. It may include other land/capitalized costs.
5	**bc-0578-2025-lightning-rock-return** Semá:th First Nation / Sumas First Nation	$900,000	**$1,350,000**	$1,800,000	estimated low	estimated land proxy at 2025-03-31: 36 ha × $25k/$37.5k/$50k per ha; screening-only, low. No improvements identified; steep/sacred conservation land and exact parcel attributes unresolved.
6	**bc-0697-2016-glimpse-lake-exchange** Upper Nicola Band	$160,000	**$320,000**	$640,000	estimated low	estimated rural/recreational land proxy at 2016-06-16: 16 ha × $10k/$20k/$40k per ha; screening-only, low. Equal area does not prove equal market value; rights-of-way, access and improvements unresolved.
7	**bc-0604-2021-land-purchase** ʔakisq̓nuk First Nation	$400,000	**$400,000**	$400,000	estimated medium	Audit acquisition amount, after 2021-03-31; estimated; medium confidence (property unidentified).
8	**bc-0604-2024-invermere-625-4th-st** ʔakisq̓nuk First Nation / AFN Enterprises LP	$3,225,000	**$3,225,000**	$3,225,000	estimated high	Registered/authoritative purchase consideration, 2024-04-11; estimated; high confidence.
9	**bc-0604-2024-windermere-housing-land** ʔakisq̓nuk First Nation / AFN Enterprises LP / Heritage Heights Development Inc.	$2,800,000	**$3,600,000**	$4,600,000	estimated low	estimated control-acquisition proxy at 2024-05: 11.55 acres × $240k/$312k/$398k per acre; screening-only, low. Corporate liabilities, servicing, improvements and share-vs-asset consideration unresolved.
10	**bc-0602-2019-40-acre-ranch** ʔaq̓am / ʔaq̓am Resources Ltd.	$775,000	**$1,000,000**	$1,350,000	estimated medium-low	$775k advance/acquisition evidence is a confirmed floor; estimated range at 2020-03-31, low–medium. Candidate title is 77.81 acres versus 40 acres reported, so no per-acre precision is defensible.

Complete quantified register — rows 11–20

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
11	**bc-0603-2024-749-douglas-fir-sparwood** Yaq̓it ʔa·knuqⱡi’it / Ka·kin Group Ltd. / Ka·kin Limited Partnership	$2,500,000	**$3,500,000**	$5,000,000	estimated low	estimated industrial facility proxy at 2024-10-08; screening-only, low. 13.936 acres plus commercial improvements; bounded at roughly $180k/$251k/$359k per acre inclusive. Building condition and floor area unresolved.
12	**bc-0606-2022-70-acre-crown-land** yaqan nukiy / Lower Kootenay Band	$770,000	**$770,000**	$770,000	estimated high	Authoritative Crown disposition consideration, 2022; estimated; high confidence.
13	**bc-0606-2022-armstrong-property** yaqan nukiy / Lower Kootenay Band / Lower Kootenay Development Corporation	$4,650,597	**$4,650,597**	$4,650,597	estimated high	Audited acquisition cost, FY2022–23; estimated; high confidence.
14	**bc-0606-2024-rykerts-property** yaqan nukiy / Lower Kootenay Band / Lower Kootenay Development Limited Partnership	$1,325,000	**$1,325,000**	$1,325,000	estimated high	Negotiated final sale price, January–April 2024; estimated; high confidence. $25k deposit is included.
15	**bc-0654-2024-7245-puckle-road** SȾÁUTW̱ / Tsawout First Nation	$5,040,000	**$5,600,000**	$6,160,000	estimated medium-low	Secondary report gives $5.6m; ±10% estimated verification band at May–June 2024, low–medium. 99.17 acres; exact closing statement/title price unavailable.
16	**bc-0538-2021-shearwater-resort-marina** Heiltsuk	$12,700,000	**$12,700,000**	$12,700,000	estimated high	Authoritative acquisition disclosure, 2021-06-30/07-01; estimated; high confidence. Includes land, resort, marina and associated businesses; allocation unknown.
17	**bc-0546-2025-former-macro-building** Halfway River First Nation / Halfway River Group	$2,000,000	**$3,000,000**	$4,500,000	estimated low	estimated Fort St. John commercial-building proxy at 2025-06-01; screening-only, low. Address, parcel, floor area, condition and whether business assets were included remain unresolved.
18	**bc-0551-2020-sechelt-sustainable-community** shíshálh Nation / Tsain-ko Run of River LP	$15,000,000	**$15,000,000**	$15,000,000	estimated high	Court-ordered sale price, 2020-01-23; estimated; high confidence.
19	**bc-0552-2024-south-campbell-river-mosaic** Xwémalhkwu (Homalco) Nation	$4,910,000	**$5,460,000**	$6,000,000	estimated low	FY2023–24 Land addition $5,455,537 as estimated proxy ±10%, valuation date 2024-03-31; screening-only, low. It may include other land or capitalized costs.
20	**bc-0554-2025-tiskwat-reacquisition** Tla'amin Nation	$6,000,000	**$12,000,000**	$24,000,000	estimated very low	128 acres × CAD 47k / 94k / 188k per acre equivalent; cash price is zero/undisclosed but economic-cost proxy is finite

Complete quantified register — rows 21–30

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
21	**bc-0559-2019-unidentified-provincial-land** Sts'ailes	$346,000	**$384,000**	$422,000	estimated low	Nation-accounted value $384k, FY2018–19, used as estimated proxy ±10%; screening-only, low. Property and accounting basis unknown.
22	**bc-0560-2016-unidentified-land-addition** Kwikwetlem First Nation	$225,000	**$250,000**	$275,000	estimated very low	Accounting addition $250k, FY2015–16, estimated ±10%; screening-only, very low because property and transaction form are unknown.
23	**bc-0560-2019-unidentified-land-addition** Kwikwetlem First Nation	$1,085,000	**$1,205,000**	$1,326,000	estimated very low	Accounting addition $1.205m, FY2018–19, estimated ±10%; screening-only, very low.
24	**bc-0565-2020-msa-hospital-lands** Màthexwi Tribe / Matsqui First Nation	$20,420,000	**$21,441,000**	$22,462,000	estimated high	CAD 20.420m confirmed floor + finite 0% / 5% / 10% allowance for top-up and closing costs
25	**bc-0571-2015-joint-lands-purchase** Skowkale First Nation / Sq'ewqéyl and two unidentified First Nations	$4,479,000	**$4,479,000**	$4,479,000	estimated high	Audited purchase price/acquisition funding, FY2015–16; estimated; high confidence.
26	**bc-0572-2019-unidentified-land** Soowahlie First Nation	$2,430,000	**$2,700,000**	$2,970,000	estimated low	Audited acquisition cost $2.7m, FY2018–19, estimated ±10%; low because asset identity and capitalized costs are unknown.
27	**bc-0577-2019-brunswick-point-farmland** Tsawwassen First Nation	$8,800,000	**$12,700,000**	$17,600,000	estimated low	estimated agricultural comparable-rate estimate at 2019-11-01: 196 acres × $45k/$65k/$90k per acre; screening-only, low. Development restrictions, soil, buildings and rights-of-refusal terms materially affect value.
28	**bc-0579-2015-131-acre-farm-acquisition** Leq'á:mel First Nation	$1,310,000	**$2,620,000**	$4,590,000	estimated very low	estimated Fraser Valley/nearby farm proxy at July 2015: 131 acres × $10k/$20k/$35k per acre; screening-only, very low because location, tenure and improvements are unidentified.
29	**bc-0580-2023-lot-124** Kwaw'Kwaw'Apilt First Nation	$2,000,000	**$3,100,000**	$4,200,000	estimated high	Purchase-linked obligation is estimated floor; midpoint/high bounded below the $6.193m aggregate Land addition because that schedule may contain other assets, FY2022–23; screening-only beyond floor.
30	**bc-0583-2021-four-parcel-land-purchase** Chowéthel First Nation / Chawathil First Nation	$5,200,000	**$5,200,000**	$5,200,000	estimated high	Audited cash purchase, completed by 2022-12-20; estimated; high confidence.

Complete quantified register — rows 31–40

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
31	**bc-0584-2024-two-property-purchase-agreement** Cheam First Nation	$6,525,000	**$6,525,000**	$6,525,000	estimated high	Executed/stated agreement consideration, FY2024–25 reporting; estimated for commitment, high; completion confidence low.
32	**bc-0590-2016-riverview-elementary-acquisition** Xwísten / Bridge River Indian Band / Bridge River Development Corporation	$300,000	**$550,000**	$900,000	estimated low	estimated former rural-school proxy at 2016: four acres plus obsolete institutional building; screening-only, low. Formula is bounded whole-property comparable proxy, as floor area/condition/remediation are unknown.
33	**bc-0598-2025-green-point-palmer-lake** sməlqmíx / Lower Similkameen Indian Band	$640,845	**$968,085**	$1,499,850	estimated low	estimated Okanogan County conservation/ranch-land proxy at 2025-07-22: 157 acres × US$3k/US$4.5k/US$7k per acre; screening-only, low. Water, improvements, access and conservation restrictions unresolved.; US$ × 1.3635 CAD/US$
34	**bc-0601-2023-bridge-hill-return-addition** Westbank First Nation	$440,000	**$660,000**	$880,000	estimated very low	estimated West Kelowna undeveloped-land proxy at 2023-03: 2.94 acres × $150k/$225k/$300k per acre; screening-only, very low. Reserve context, access, zoning and 2005 agreement terms make ordinary fee-simple comparables weak.
35	**bc-0607-2022-fort-babine-lodge-parcel** Lake Babine Nation / Nedut'een Development Corporation	$200,000	**$600,000**	$1,500,000	estimated very low	33.12 acres × CAD 6,000 / 18,000 / 45,000 per acre
36	**bc-0613-2026-ncha-koh-industrial-park** Stellat'en / Nadleh Whut'en / Saik'uz / Lheidli T'enneh First Nations, through four corporate entities	$8,000,000	**$20,000,000**	$50,000,000	estimated very low	land/quarry/rail CAD 3m/7m/15m + improvements 4m/10m/25m + equipment 1m/3m/10m
37	**bc-0616-2022-okeefe-range** Okanagan Indian Band	$25,870,000	**$26,800,000**	$27,428,000	estimated medium	Settlement-funded debt repayment / proposed price / accounting addition, Aug. 2022; estimated; medium confidence
38	**bc-0622-2022-ita-lands** Wei Wai Kum First Nation / Campbell River Indian Band	$11,400,000	**$22,800,000**	$45,500,000	estimated very low	2,276 ha × CAD 5,000 / 10,000 / 20,000 per ha
39	**bc-0623-2023-lower-campbell-lake** We Wai Kai Nation / Cape Mudge Indian Band	$15,500,000	**$31,000,000**	$62,000,000	estimated very low	3,100 ha × CAD 5,000 / 10,000 / 20,000 per ha
40	**bc-0624-2017-eton-road-ita** K'ómoks First Nation	$5,000,000	**$12,000,000**	$30,000,000	estimated very low	36.84 ha × 75k/200k/500k + 59 ha × 40k/80k/200k, rounded

Complete quantified register — rows 41–50

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
41	**bc-0624-2021-kus-kus-sum-beneficial-interest** K'ómoks First Nation	$1,670,100	**$1,670,100**	$1,670,100	estimated high	Audited FMV of donated 51% interest, 2021; estimated; high confidence
42	**bc-0625-2020-echo-bay-marina-lodge** Kwikwasut'inuxw Haxwa'mis	$1,000,000	**$2,500,000**	$6,000,000	estimated very low	realty 0.5m/1.2m/3m + improvements 0.3m/0.8m/2m + marina/business 0.2m/0.5m/1m
43	**bc-0629-2020-menzies-bay-lots-3-4** Mamalilikulla First Nation	$2,650,000	**$2,650,000**	$2,650,000	estimated high	Executed contract consideration, 2019/20; estimated; high confidence
44	**bc-0637-2018-nenagwas-york-road** Tlowitsis Nation	$3,000,000	**$3,000,000**	$3,000,000	estimated high	Authoritative reported price, spring 2018; estimated; high confidence
45	**bc-0640-2017-metchosin-langford-land-swap** SC'IȺNEW̱ Nation / Beecher Bay	$12,500,000	**$25,000,000**	$50,000,000	estimated very low	250 acres outgoing land × CAD 50k / 100k / 200k per acre
46	**bc-0644-0656-2018-matullia-rock-bay** Xʷsepsəm / Esquimalt Nation and Songhees Nation, through Matullia Holdings Limited Partnership	$15,000,000	**$30,000,000**	$60,000,000	estimated very low	7.6 acres × approximately CAD 2m / 4m / 8m per acre, rounded
47	**bc-0645-2020-chemainus-river-storage** Halalt First Nation	$1,117,000	**$1,117,000**	$1,117,000	estimated high	Official purchase price, 2020; estimated; high confidence
48	**bc-0645-2020-crofton-corners** Halalt First Nation	$1,050,000	**$1,050,000**	$1,050,000	estimated high	Official purchase price, 2020; estimated; high confidence
49	**bc-0646-2025-skutz-falls** Lyackson First Nation and Cowichan Tribes	$2,150,000	**$5,375,000**	$8,600,000	estimated low	Nation-accounted FMV / midpoint / provincial estimate, 2025; estimated; low confidence
50	**bc-0647-2017-malahat-lands-bamberton** Malahat Nation / Malahat Investment Corporation	$9,000,000	**$12,052,000**	$15,105,000	estimated low	Confirmed provincial component / midpoint / aggregate accounting-cost control, 2017; estimated; low confidence

Complete quantified register — rows 51–60

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
51	**bc-0648-2022-sandstone-transfer-1** Snuneymuxw First Nation	$8,500,000	**$17,000,000**	$34,000,000	estimated very low	85.03 acres × CAD 100k / 200k / 400k per acre
52	**bc-0648-2024-sandstone-transfer-2** Snuneymuxw First Nation	$3,800,000	**$7,500,000**	$15,000,000	estimated very low	25 acres × CAD 150k / 300k / 600k per acre, rounded
53	**bc-0648-2025-te-tuxwtun-addition-to-reserve** Snuneymuxw First Nation	$6,531,593	**$6,531,593**	$6,531,593	estimated high	Agreed in-kind land value, 2025; estimated; high confidence
54	**bc-0649-2025-snaw-naw-as-farm-hub** Snaw-naw-as (Nanoose) First Nation / Nanoose Economic Development Master Limited Partnership	$1,450,000	**$1,625,000**	$1,800,000	estimated low	Secondary reported transaction figure / midpoint / listing, 2025; estimated; low confidence
55	**bc-0650-2020-chemainus-store** Penelakut Tribe	$1,516,215	**$1,552,358**	$1,588,500	estimated medium	Audited acquisition cost / midpoint / ITA funding cap, 2020; estimated; medium confidence
56	**bc-0652-2021-glen-meadows-golf-country-club** BOḰEĆEN / Pauquachin First Nation / 1228435 B.C. Ltd.	$5,519,400	**$5,519,400**	$5,519,400	estimated high	Audited aggregate acquisition price, 2021; estimated; high confidence
57	**bc-0653-2020-mawuec-woodwynn-farm** W̱JOŁEŁP / Tsartlip First Nation / unnamed controlled corporation	$7,770,000	**$8,158,500**	$8,547,000	estimated medium	CAD 7.770m confirmed grant/working total + finite 0% / 5% / 10% completion-cost allowance
58	**bc-0664-2025-gill-school** Hupacasath First Nation	$0	**$625,000**	$1,250,000	estimated low	Provincial acquisition commitment ceiling, 2025; estimated; low confidence
59	**bc-0665-2024-apd-parking-lot** c̓išaaʔatḥ / Tseshaht First Nation	$0	**$2,500,000**	$5,000,000	estimated low	Shared provincial land-purchase envelope, 2023–24; estimated; low confidence
60	**bc-0665-2025-craig-road** c̓išaaʔatḥ / Tseshaht First Nation	$300,000	**$550,000**	$900,000	estimated very low	approximately 0.9 acre × CAD 0.33m / 0.61m / 1.0m per acre

Complete quantified register — rows 61–70

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
61	**bc-0666-2021-island-timberlands-parcels** Toquaht Nation	$4,837,339	**$5,168,670**	$5,500,000	estimated low	Audited related debt balance / midpoint / statutory financing cap, 2021–25; estimated; low confidence
62	**bc-0667-2020-redford-building** Uchucklesaht Tribe Government	$800,000	**$1,600,000**	$3,200,000	estimated very low	land 0.2m/0.4m/0.8m + depreciated building 0.6m/1.2m/2.4m
63	**bc-0668-2025-land-purchase** Yuułuʔiłʔatḥ Government / Ucluelet First Nation	$5,450,000	**$5,450,000**	$5,450,000	estimated high	Audited/released aggregate consideration, 2025; estimated; high confidence
64	**bc-0669-2023-teachers-apartments-wallace** Old Massett Village Council	$500,000	**$500,000**	$500,000	estimated high	Audited consideration, 2023; estimated; high confidence
65	**bc-0669-2023-widgeon-fourplex** Old Massett Village Council	$400,000	**$750,000**	$1,200,000	estimated low	estimated screening proxy at July 2023: one fourplex, bounded by the same purchaser's $500,000 Wallace apartment acquisition and the later $409,936 three-property package; low
66	**bc-0669-2024-three-properties** Old Massett Village Council	$409,936	**$409,936**	$409,936	estimated high	Audited transaction-specific disclosure, FY2024–25; estimated; high confidence
67	**bc-0672-2023-crest-hotel** Gitxaała Nation / Gitxaała Enterprises Corporation	$10,000,000	**$18,000,000**	$30,000,000	estimated low	estimated going-concern hotel proxy at 2023-05-01; property size, debt and business allocation unavailable; screening-only
68	**bc-0675-2017-prince-rupert-office-building** Gitga'at First Nation	$200,000	**$285,000**	$370,000	estimated low	estimated bounded by Coast Funds' authoritative $370,000 combined project grant in 2017; low
69	**bc-0681-2020-kasiks-wilderness-resort** Kitsumkalum	$480,000	**$480,000**	$480,000	estimated high	Audited purchase price, 2020; estimated; high confidence
70	**bc-0681-2024-3060-thunderbird** Kitsumkalum / Kalum Land Holdings Corporation	$1,550,000	**$1,550,000**	$1,550,000	estimated high	Audited purchase price, 2024-04-30; estimated; high confidence

Complete quantified register — rows 71–80

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
71	**bc-0682-2015-dease-lake-gas-station** Tahltan Band	$100,000	**$100,000**	$100,000	estimated high	Executed-transaction disclosure in audit, 2015-12-15; estimated; high confidence
72	**bc-0682-2025-port-of-stewart-bulk-terminal** Tahltan Nation Development Limited Partnership / Nisga'a Nation / Arrow Northern Holdings Limited Partnership	$5,000,000	**$10,000,000**	$20,000,000	estimated low	estimated consortium/share-purchase proxy at 2025-09-29, anchored only by the $5m acquisition-support grant; screening-only
73	**bc-0691-2018-valemount-crown-land** Simpcw First Nation	$1,500,000	**$1,500,000**	$1,500,000	estimated high	Audited accommodation allocation, 2018 commitment; estimated; high confidence
74	**bc-0691-2024-stutt-property** Simpcw First Nation	$8,990,099	**$8,990,099**	$8,990,099	estimated high	Audited expressly stated total purchase price, 2024-06-24; estimated; high confidence
75	**bc-0710-2021-bendziny-resort** Tŝideldel First Nation	$785,000	**$785,000**	$785,000	estimated high	Audited purchase price, May 2021; estimated; high confidence
76	**bc-0714-2019-elkin-creek-guest-ranch** Xeni Gwet'in First Nations Government	$180,000	**$214,000**	$300,000	estimated low	estimated accounting-cost proxy at FY2019–20, conditional on the $214,000 land addition being this ranch; low
77	**bc-0716-2021-blue-lake** Xatśūll First Nation / Soda Creek Land Holdings Ltd.	$300,000	**$375,000**	$500,000	estimated medium	land-value proxy CAD 0.30m / 0.35m / 0.45m plus finite transaction-cost allowance CAD 0 / 25k / 50k
78	**bc-0717-2023-deer-creek-ranch** Yunesit'in Government / 1380646 BC Ltd.	$3,500,000	**$3,587,500**	$3,675,000	estimated high	CAD 3.500m audited transaction cost + finite associated-fee allowance of 0% / 2.5% / 5%
79	**bc-0717-2024-hanceville-cutoff-ranch** Yunesit'in Government / 1380646 BC Ltd.	$1,900,000	**$2,041,000**	$2,200,000	estimated medium-low	estimated audited $2,040,907 land-addition proxy at FY2024–25; medium-low
80	**bc-0719-2022-poplar-glade** Williams Lake First Nation / Spelem Holdings Ltd.	$1,074,991	**$1,074,991**	$1,074,991	estimated high	Authoritative vendor consideration, 2021–22 closing window; estimated; high confidence

Complete quantified register — rows 81–90

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
81	**bc-0719-2023-st-josephs-mission-site** Williams Lake First Nation / WLFN SJM Residential School Project GP Ltd.	$1,200,000	**$1,200,000**	$1,200,000	estimated medium	Contemporaneous secondary transaction report, 2023-09-05; estimated; medium confidence
82	**bc-0723-2022-bc-cattle-company-ranch** Stswecem'c Xget'tem First Nation	$16,000,000	**$16,000,000**	$16,000,000	estimated high	Official provincial seller payment, 2022-12-16; estimated; high confidence
83	**bc-isc-0544-2025-fell-farm** Prophet River First Nation	$3,500,000	**$4,250,000**	$5,000,000	estimated low	estimated proposal/listing range at 2023 offer/ask, carried to 2025 completion without inflation because negotiated timing unknown; low
84	**bc-joint-2020-gateway-286** Coldwater, Lower Nicola, Nooaitch, Shackan and Upper Nicola, through Spayum Holdings Limited Partnership	$0	**$1,500,000**	$4,000,000	estimated low	estimated 25-acre highway-interchange Crown-land proxy at completion by 2025; screening-only
85	**bc-mst-2016-2017-provincial-jericho-lands** Musqueam, Squamish and Tsleil-Waututh Nations, through MST (Jericho 2016) Limited Partnership	$480,000,000	**$480,000,000**	$480,000,000	estimated high	Official vendor disclosure, November 2016/2017 closings; estimated; high confidence
86	**bc-mst-2018-west-vancouver-clc-interest** Musqueam, Squamish and Tsleil-Waututh Nations, through MST (West Vancouver) Limited Partnership	$10,587,000	**$10,587,000**	$10,587,000	estimated high	CLC authoritative consideration for remaining 50%, agreement 2018-12-14; estimated; high confidence
87	**bc-mst-2025-heather-lands-south** Musqueam, Squamish and Tsleil-Waututh Nations, through MST Partnership	$100,000,000	**$200,000,000**	$400,000,000	estimated very low	50% acquired interest × whole-phase residual land value CAD 200m / 400m / 800m
88	**bc-squamish-2025-international-plaza** Squamish Nation / Nch’ḵay̓ Development Corporation	$140,000,000	**$235,000,000**	$350,000,000	estimated very low	471 units × 250k/400k/575k + 65,000 sq ft × 250/450/700 + site utility, rounded
89	**cna-river-ranch-road-merritt** Citxw Nlaka’pamux Assembly and its eight Participating Bands	$1,000,000	**$1,800,000**	$3,000,000	estimated low	estimated 15.4-acre improved Merritt parcel proxy at 2026-07-28; screening-only
90	**haisla-2024-sunrise-general-store-building** Haisla Nation / yáqʷa Development Corporation	$300,000	**$600,000**	$1,000,000	estimated low	estimated small commercial-building proxy at 2024-06-26; screening-only

Complete quantified register — rows 91–100

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
91	**bc-0663-2016-bamfield-inlet-package** Huu-ay-aht First Nations	$4,000,000	**$8,000,000**	$15,000,000	estimated low	estimated eleven-parcel mixed marina/lodge/airport/marine-commercial package proxy at Jan. 2016; screening-only
92	**bc-0663-2017-sarita-bay-western** Huu-ay-aht First Nations	$3,000,000	**$3,000,000**	$3,000,000	estimated high	Joint buyer/vendor release and public issuer disclosure, May 2017; estimated; high confidence
93	**kwantlen-2017-mcmillan-island-township** Kwantlen First Nation	$0	**$750,000**	$2,000,000	estimated low	estimated 3.5-acre municipal corner parcel at 2017-10-05; transfer tenure and terms absent; screening-only
94	**quatsino-2021-western-coal-harbour** Quatsino First Nation / wholly owned limited partnership	$550,000	**$669,000**	$800,000	estimated low	estimated conditional proxy from related entity's $669,110 land cost, FY2021–22; low
95	**titqet-district-lot-1575** T'ít'q'et / Nation-controlled corporation	$50,000	**$500,000**	$5,000,000	estimated extremely low	forced one-order-of-magnitude bracket around CAD 0.5m; conveyed area unavailable
96	**shxwhay-village-2016-aggregate-royalty-land-settlement** Shxwhá:y Village / 1057635 Holdings Limited Partnership	$609,001	**$609,001**	$609,001	estimated high	Audited transaction disclosure, FY2015–16; estimated; high confidence
97	**tsou-ke-2015-section-40-sooke** T'Sou-ke First Nation / Thuna Meh Mun-ah Holdings Inc.	$3,000,000	**$7,500,000**	$18,000,000	estimated very low	148.3 acres × CAD 20k / 50k / 120k per acre
98	**tsuubaa-asatx-2024-district-lot-27** Ts'uubaa-asatx / TSU Holdings GP Inc.	$1,600,000	**$1,600,000**	$1,600,000	estimated medium	Official B.C. estimate at 2024-11-18 disposition; estimated; medium confidence
99	**tzeachten-2016-legal-obligation-atr** Ch'íyáqtel / Tzeachten First Nation	$2,900,000	**$5,700,000**	$11,500,000	estimated very low	estimated urban-land proxy at 2016 approval: 28.71 acres × $0.10m/$0.20m/$0.40m per acre; screening-only/very low
100	**tzeachten-2020-community-atr** Ch'íyáqtel / Tzeachten First Nation	$250,000	**$500,000**	$1,000,000	estimated very low	estimated urban-land proxy at 2020 approval: 2.49 acres × $0.10m/$0.20m/$0.40m per acre; screening-only/very low

Complete quantified register — rows 101–102

#	Transfer / parties	Low	Selected	High	Tier / confidence	Valuation basis
101	**tzeachten-2024-50-acre-acquisition-atr** Ch’íyáqtel / Tzeachten First Nation	$23,500,000	**$23,500,000**	$23,500,000	estimated high	Stated negotiated purchase price, February 2024; estimated; high confidence; $23.480404m accounting addition is a cross-check only
102	**yakweakwioose-2020-2021-three-reserve-lots** Yeqwyeqwí:ws / Yakweakwioose	$800,000	**$1,109,000**	$1,500,000	estimated very low	estimated three-lot proxy centred on FY2020–21 $1.109390m Land addition; screening-only/very low; $300k deposit included, not added

Transaction evidence sheet — row 1 of 102

1 **bc-isc-0544-2020-ranch-and-land**

Exact • high

Prophet River First Nation / unnamed government business entities

Low	Selected	High	Valuation date
$5,415,000	**$5,415,000**	**$5,415,000**	**FY2020–21**

Method and basis

Nation audit: $5.100m ranch + $0.315m land, FY2020–21; estimated; high confidence.

Nation audit: $5.100m ranch + $0.315m land, FY2020–21; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the ranch and separately described land, including civic/legal descriptions, PIDs, sellers and exact closing/registration dates.; Identify the acquiring government business entities and registered titleholders.; Determine whether $5,415,000 is total consideration and identify any public acquisition funding separately.; Test overlap with the fiscal 2016–17 and 2017–18 accounting Land additions only if direct evidence emerges; their timing currently differs.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$5,415,000
B.C. presumption scenario	$5,415,000

▼ Sources (3)

1. Canonical evidence record
   `transfers/bc-isc-0544-2020-ranch-and-land.md`
2. Official ISC disclosure index
   `https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=544&lang=eng`
3. Archived source
   `sources/bc-isc-0544-prophet-river-first-nation/audits-2026-08-01/isc-audited-consolidated-financial-statements-2019-2020.pdf`

Transaction evidence sheet — row 2 of 102

2 bc-0625-2022-gilford-dl1804-lease

Exact • high

Kwikwasut'inuxw Haxwa'mis

Low	Selected	High	Valuation date
$150,000	$150,000	$150,000	2022-06-01

Method and basis

Executed purchase amount disclosed in audit, 2022-06-01; estimated; high confidence.

Executed purchase amount disclosed in audit, 2022-06-01; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the PID/legal description beyond District Lot 1804, Range 1, registered lessor/lessee, lease instrument and term, and the source of the Nation's $150,000 payment.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$150,000
B.C. presumption scenario	$150,000

▼ Sources (2)

1. Canonical evidence record
   `transfers/bc-0625-2022-gilford-dl1804-lease.md`
2. Archived source
   `sources/kwikwasutinuxw-haxwamis/isc-2021-2022-audited-consolidated-financial-statements.pdf`

Transaction evidence sheet — row 3 of 102

3 **bc-0625-2022-gilford-two-parcels**

Exact • high

Kwikwasut'inuxw Haxwa'mis

Low	Selected	High	Valuation date
$560,000	**$560,000**	**$560,000**	**2022-06-09**

Method and basis

Audit/transaction disclosure, 2022-06-09; estimated; high confidence.

Audit/transaction disclosure, 2022-06-09; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify both parcels, PIDs/legal descriptions, vendors, title instruments and registered owner, allocation of the $560,000, and the source of the Nation's payment. Determine whether either parcel overlaps the 2020 Echo Bay marina/lodge acquisition without merging records absent direct evidence.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$560,000 aggregate
B.C. presumption scenario	$560,000 aggregate

▼ Sources (2)

1. Canonical evidence record
   `transfers/bc-0625-2022-gilford-two-parcels.md`
2. Archived source
   `sources/kwikwasutinuxw-haxwamis/isc-2021-2022-audited-consolidated-financial-statements.pdf`

Transaction evidence sheet — row 4 of 102

4 **bc-0628-2024-macinux-six-private-parcels**

Estimated • low

Kwiakah

Low	Selected	High	Valuation date
$1,470,000	**$1,630,000**	**$1,800,000**	**2025-03-31**

Method and basis

FY2024–25 Land addition $1,633,531 used as estimated proxy; ±10%, valuation date 2025-03-31; screening-only. It may include other land/capitalized costs.

FY2024–25 Land addition $1,633,531 used as estimated proxy; ±10%, valuation date 2025-03-31; screening-only. It may include other land/capitalized costs.

Why an exact number was unavailable / remaining gaps

Identify all six legal descriptions/PIDs, vendors, exact closing and registration dates, LTSA instruments and registered titleholder(s).; Establish Kwiakah's ownership/control or beneficial interest if a conservation partner holds title.; Obtain the purchase agreement or partner funding records and separate total consideration, public expenditure and private/philanthropic contributions.; Confirm whether the $1,633,531 accounting Land addition is wholly attributable to these six parcels and identify any capitalized related costs.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.47m / $1.63m / $1.80m
B.C. presumption scenario	$1.47m / $1.63m / $1.80m

▼ Sources (4)

1. Canonical evidence record
   `transfers/bc-0628-2024-macinux-six-private-parcels.md`
2. Official Kwiakah release
   `https://www.kwiakah.com/news/macinux-sfma-announcement-radl4`
3. Archived source
   `sources/bc-isc-0628-kwiakah/nation-domain-2026-07-29/01-macinux-sfma-release.html`
4. Archived source
   `sources/bc-isc-0628-kwiakah/audited-statements-2026-07-31/2024-2025.pdf`

Transaction evidence sheet — row 5 of 102

5 **bc-0578-2025-lightning-rock-return**

Estimated • low

Semá:th First Nation / Sumas First Nation

Low	Selected	High	Valuation date
$900,000	**$1,350,000**	**$1,800,000**	**2025-03-31**

Method and basis

estimated land proxy at 2025-03-31: 36 ha × $25k/$37.5k/$50k per ha; screening-only, low. No improvements identified; steep/sacred conservation land and exact parcel attributes unresolved.

estimated land proxy at 2025-03-31: 36 ha × $25k/$37.5k/$50k per ha; screening-only, low. No improvements identified; steep/sacred conservation land and exact parcel attributes unresolved.

Why an exact number was unavailable / remaining gaps

Identify the private seller, legal descriptions and B.C.'s 2024 private purchase instrument/title.; Establish B.C.'s exact 2024 purchase expenditure and any consideration attached to the 2025 return.; Obtain the executed reconciliation agreement if public.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.90m / $1.35m / $1.80m
B.C. presumption scenario	$0.90m / $1.35m / $1.80m

▼ **Sources (7)**

1. Canonical evidence record
   `transfers/bc-0578-2025-lightning-rock-return.md`
2. 2024 provincial release
   https://news.gov.bc.ca/releases/2024IRR0010-000435
3. 2025 provincial release
   https://news.gov.bc.ca/releases/2025IRR0008-000276
4. Semá:th fiscal 2023–24 annual report
   https://sumasfirstnation.com/governance/reports/
5. Finance Ministerial Order M264/2026
   https://free.bcpublications.ca/civix/document/id/mo/mo/m0264_2026
6. Archived source
   `sources/bc-isc-0578-sumas-first-nation/nation-domain-2026-07-29/`
7. Archived source
   `sources/bc-isc-0578-sumas-first-nation/controlled-entities-2026-07-31/`

Transaction evidence sheet — row 6 of 102

6 **bc-0697-2016-glimpse-lake-exchange**

Estimated • low

Upper Nicola Band

Low	Selected	High	Valuation date
$160,000	**$320,000**	**$640,000**	**2016-06-16**

Method and basis

estimated rural/recreational land proxy at 2016-06-16: 16 ha × $10k/$20k/$40k per ha; screening-only, low. Equal area does not prove equal market value; rights-of-way, access and improvements unresolved.

estimated rural/recreational land proxy at 2016-06-16: 16 ha × $10k/$20k/$40k per ha; screening-only, low. Equal area does not prove equal market value; rights-of-way, access and improvements unresolved.

Why an exact number was unavailable / remaining gaps

Open the federal reserve-addition order/survey and provincial right-of-way disposition; identify legal descriptions, instruments and exact effective/registration dates.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.16m / $0.32m / $0.64m equivalent value each side
B.C. presumption scenario	$0.16m / $0.32m / $0.64m equivalent value each side

Sources (3)

1. Canonical evidence record
   transfers/bc-0697-2016-glimpse-lake-exchange.md
2. Archived source
   sources/upper-nicola/merritt-herald-glimpse-lake-2016-06-16.html
3. Archived source
   sources/upper-nicola/nation-our-land-2026-07-28.html

Transaction evidence sheet — row 7 of 102

7 **bc-0604-2021-land-purchase**

ʔakisq̓nuk First Nation

Exact • medium

Low	Selected	High	Valuation date
$400,000	**$400,000**	**$400,000**	**2021-03-31**

Method and basis

Audit acquisition amount, after 2021-03-31; estimated; medium confidence (property unidentified).

Audit acquisition amount, after 2021-03-31; estimated; medium confidence (property unidentified).

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the legal parcel/civic address and vendor.; Trace the $400,000 funding source and determine whether any public contribution funded the purchase.; Revisit the 2021–22 accounting addition only if a fixed-asset schedule, parcel/title record, purchase agreement, vendor record, or acquisition-specific funding source supplies a direct reconciliation; do not infer that the full $418,798 aggregate Land and Buildings addition is the land price.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$400,000
B.C. presumption scenario	$400,000

▼ **Sources (3)**

1. Canonical evidence record
   `transfers/bc-0604-2021-land-purchase.md`
2. Opened ISC-hosted audited statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=604&FY=2020-2021&DOC=Audited+consolidated+financial+statements&lang=eng
3. Archived source
   `sources/akisqnuk/akisqnuk-audited-financial-statements-2020-2021.pdf`

Transaction evidence sheet — row 8 of 102

8 bc-0604-2024-invermere-625-4th-st

Exact • high

ʔakisq̓nuk First Nation / AFN Enterprises LP

Low	Selected	High	Valuation date
$3,225,000	**$3,225,000**	**$3,225,000**	**2024-04-11**

Method and basis

Registered/authoritative purchase consideration, 2024-04-11; estimated; high confidence.

Registered/authoritative purchase consideration, 2024-04-11; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Obtain an LTSA historical title to establish registered owner and transfer instrument number; consideration/date are now independently confirmed by BC Assessment.; Determine the acquisition financing and whether any federal, provincial, municipal, settlement, or other public funds were used.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$3,225,000
B.C. presumption scenario	$3,225,000

▼ Sources (12)

1. Canonical evidence record
   transfers/bc-0604-2024-invermere-625-4th-st.md
2. Opened acquisition article
   https://www.columbiavalleypioneer.com/akisqnuk-first-nation-acquires-property
3. Opened ISC-hosted 2023–24 audited statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=604&FY=2023-2024&DOC=Audited+consolidated+financial+statements&lang=eng
4. Opened ISC-hosted 2024–25 audited statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=604&FY=2024-2025&DOC=Audited+consolidated+financial+statements&lang=eng
5. District of Invermere Bylaw No. 1353
   https://invermere.civicweb.net/document/18890/
6. Province of BC address geocoder
   https://geocoder.api.gov.bc.ca/
7. Province-hosted ParcelMap BC service
   https://geoweb-ags.bc-er.ca/arcgis/rest/services/REFERENCE/PMBC/MapServer
8. Opened HouseSigma sold-history record
   https://housesigma.com/bc/invermere-real-estate/625-4th-st/home/2Zpj39EPZMq3DrK8
9. Opened BC Assessment public property record
   https://www.bcassessment.ca/Property/Info/QTAwMDBTNVUxMQ==
10. Archived source
    sources/akisqnuk/README.md
11. Archived source
    sources/akisqnuk/housesigma-625-4th-st-search-evidence-2026-07-27.md
12. Archived source
    sources/akisqnuk/bc-assessment-625-4th-st-sales-history-2026-07-27.md

Transaction evidence sheet — row 9 of 102

9 **bc-0604-2024-windermere-housing-land**

Estimated • low

ʔakisq̓nuk First Nation / AFN Enterprises LP / Heritage Heights Development Inc.

Low	Selected	High	Valuation date
$2,800,000	**$3,600,000**	**$4,600,000**	**2024-05**

Method and basis

estimated control-acquisition proxy at 2024-05: 11.55 acres × $240k/$312k/$398k per acre; screening-only, low. Corporate liabilities, servicing, improvements and share-vs-asset consideration unresolved.

estimated control-acquisition proxy at 2024-05: 11.55 acres × $240k/$312k/$398k per acre; screening-only, low. Corporate liabilities, servicing, improvements and share-vs-asset consideration unresolved.

Why an exact number was unavailable / remaining gaps

Obtain historical titles for the seven PIDs, prioritizing PID 015-960-510 and its unexplained June 10, 2025 event, to determine registered ownership history and establish the instrument parties/type.; Identify the former shareholders/vendor of Heritage Heights Development Inc.; Verify the corporate acquisition price through corporate, vendor, audited-financial, listing or transaction records.; Determine whether any public or settlement funds financed the acquisition.; Identify the approximately $95,000 pre-development grantor and program. The FYE 2024 provincial $100,000 economic-development payment is a candidate requiring program-level proof, not a match; keep all post-acquisition support separate from purchase consideration.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2.8m / $3.6m / $4.6m
B.C. presumption scenario	$2.8m / $3.6m / $4.6m

▼ **Sources (17)**

1. Canonical evidence record
`transfers/bc-0604-2024-windermere-housing-land.md`
2. Nation-hosted AFN Enterprises page
https://akisqnuk.org/afn-enterprises-lp
3. Columbia Valley Pioneer report
https://www.columbiavalleypioneer.com/afn-enterprises-helps-fight-housing-crisis
4. Creston Valley Advance report
https://crestonvalleyadvance.ca/2024/08/23/afn-enterprises-combats-housing-crisis-in-columbia-valley/
5. RDEK staff report for Bylaw Nos. 3353 and 3354
https://pub-rdek.escribemeetings.com/filestream.ashx?DocumentId=32888
6. Archived source
`sources/akisqnuk/afn-enterprises-presentation-2025-03.pdf`
7. Archived source
`sources/akisqnuk/akisqnuk-windermere-land-use-application-2024.pdf`
8. Archived source
`sources/akisqnuk/rdek-heritage-heights-bylaw-amendment-2025.pdf`
9. Archived source
`sources/akisqnuk/columbia-valley-pioneer-windermere-acquisition-2024.html`
10. Archived source
`sources/akisqnuk/creston-valley-advance-windermere-acquisition-2024.html`
11. Archived source
`sources/akisqnuk/akisqnuk-windermere-land-use-application-2024.pdf.ocr.txt`
12. Archived source
`sources/akisqnuk/afn-enterprises-presentation-2025-07.pdf`
13. Archived source
`sources/akisqnuk/afn-enterprises-presentation-2025-10.pdf`
14. Archived source
`sources/akisqnuk/afn-enterprises-structure-and-directors.pdf`
15. Archived source
`sources/akisqnuk/bc-assessment-windermere-seven-pids-2026-07-27.md`
16. Archived source
`sources/akisqnuk/bc-government-transfers-fye2024.csv`
17. Archived source
`sources/akisqnuk/bc-government-transfers-fye2025.csv`

Transaction evidence sheet — row 10 of 102

10 bc-0602-2019-40-acre-ranch

Estimated • medium-low

ʔaq̓am / ʔaq̓am Resources Ltd.

Low	Selected	High	Valuation date
$775,000	**$1,000,000**	**$1,350,000**	**2020-03-31**

Method and basis

$775k advance/acquisition evidence is a confirmed floor; estimated range at 2020-03-31, low–medium. Candidate title is 77.81 acres versus 40 acres reported, so no per-acre precision is defensible.

$775k advance/acquisition evidence is a confirmed floor; estimated range at 2020-03-31, low–medium. Candidate title is 77.81 acres versus 40 acres reported, so no per-acre precision is defensible.

Why an exact number was unavailable / remaining gaps

Confirm or reject PID 016-360-931 through the 2018–2020 historical title/instrument chain; determine whether the conveyance was the full 77.8-acre title or an approximately forty-acre component.; Confirm the vendor (strong Pighin-family lead) and registration date.; Determine the complete purchase price and whether the $775,000 advance equalled the price.; Trace the source of the Nation's advance and any acquisition-specific public funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.775m / $1.00m / $1.35m
B.C. presumption scenario	$0.775m / $1.00m / $1.35m

▼ Sources (15)

1. Canonical evidence record
   transfers/bc-0602-2019-40-acre-ranch.md
2. Opened ACE 2019 annual-report page
   https://www.investaqam.com/single-post/2020/07/10/2019-annual-report
3. Opened ISC-hosted 2019–20 audited statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=602&FY=2019-2020&DOC=Audited+consolidated+financial+statements&lang=eng
4. Opened RDEK December 2018 agenda/staff report
   https://www.rdek.bc.ca/web/agendas/planning/planningamendedagenda_dec6.pdf
5. Opened ALC application 50224 staff report
   https://www.alc.gov.bc.ca/assets/alc/assets/applications-and-decisions/search-for-applications-and-decisions/2009-decision-minutes/50224sr.pdf
6. Province-hosted ParcelMap BC service
   https://geoweb-ags.bc-er.ca/arcgis/rest/services/REFERENCE/PMBC/MapServer
7. Opened BC Assessment record for PID 016-360-931
   https://www.bcassessment.ca/Property/Info/QTAwMDBTNjNOVg==
8. Archived source
   sources/aqam/ace-annual-report-2019-page-2026-07-27.html
9. Archived source
   sources/aqam/isc-audited-financial-statements-2019-2020.pdf
10. Archived source
    sources/aqam/rdek-planning-agenda-pighin-2018-12.pdf
11. Archived source
    sources/aqam/alc-application-50224-pighin-2009.pdf
12. Archived source
    sources/aqam/parcelmapbc-pid-016-360-931-2026-07-27.geojson
13. Archived source
    sources/aqam/bc-geocoder-7646-mission-road-2026-07-27.json
14. Archived source
    sources/aqam/bc-assessment-pid-016-360-931-2026-07-27.md
15. Archived source
    sources/aqam/aqam-ranch-title-price-public-search-2026-07-28.md

Transaction evidence sheet — row 11 of 102

11 **bc-0603-2024-749-douglas-fir-sparwood**

Estimated • low

Yaq̓it ʔa·knuqⱡi’it / Ka·kin Group Ltd. / Ka·kin Limited Partnership

Low	Selected	High	Valuation date
$2,500,000	**$3,500,000**	**$5,000,000**	**2024-10-08**

Method and basis

estimated industrial facility proxy at 2024-10-08; screening-only, low. 13.936 acres plus commercial improvements; bounded at roughly $180k/$251k/$359k per acre inclusive. Building condition and floor area unresolved.

estimated industrial facility proxy at 2024-10-08; screening-only, low. 13.936 acres plus commercial improvements; bounded at roughly $180k/$251k/$359k per acre inclusive. Building condition and floor area unresolved.

Why an exact number was unavailable / remaining gaps

The public record does not disclose registered consideration, complete parcel attributes, or a closing statement.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2.5m / $3.5m / $5.0m
B.C. presumption scenario	$2.5m / $3.5m / $5.0m

▼ Sources (9)

1. Canonical evidence record
   transfers/bc-0603-2024-749-douglas-fir-sparwood.md
2. Ka·kin Media & News
   https://kakin.ca/media-news/
3. District of Sparwood TUP2023-001
   https://sparwood.civicweb.net/document/137205
4. District of Sparwood May 16, 2023 minutes
   https://sparwood.civicweb.net/document/137915
5. District of Sparwood June 6, 2023 minutes
   https://sparwood.civicweb.net/document/137997
6. BC Assessment public property record
   https://www.bcassessment.ca/Property/Info/QTAwMDBTNVAyUQ==
7. Province of BC address geocoder
   https://geocoder.api.gov.bc.ca/
8. Province-hosted ParcelMap BC
   https://geoweb-ags.bc-er.ca/arcgis/rest/services/REFERENCE/PMBC/MapServer
9. Archived source
   sources/yaqit-aknuqliit/

Transaction evidence sheet — row 12 of 102

12 **bc-0606-2022-70-acre-crown-land**

Exact • high

yaqan nukiy / Lower Kootenay Band

Low	Selected	High	Valuation date
$770,000	**$770,000**	**$770,000**	**2022**

Method and basis

Authoritative Crown disposition consideration, 2022; estimated; high confidence.

Authoritative Crown disposition consideration, 2022; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. The public record does not disclose registered consideration, complete parcel attributes, or a closing statement.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Public vendor receipt/path only; no buyer subsidy proven
Unresolved share	$770,000
B.C. presumption scenario	$770,000

▼ Sources (14)

1. Canonical evidence record
   transfers/bc-0606-2022-70-acre-crown-land.md
2. Lower Kootenay Council official minutes, 2022-11-04
   https://lowerkootenay.com/wp-content/uploads/2023/03/Band-Council-Minutes-November-4-2022.pdf
3. BC GATOR historical interested-party results
   https://a100.gov.bc.ca/pub/pls/gator/gator$queryforms.search_ip_by_interested_party
4. Privy Council Office Orders in Council search
   https://orders-in-council.canada.ca/index.php?lang=en
5. Indigenous Services Canada, Approved Additions to Reserve
   https://www.sac-isc.gc.ca/eng/1466532960405/1611939046478
6. Natural Resources Canada, Canada Lands Survey System
   https://clss.nrcan-rncan.gc.ca/
7. Indian Lands Registry System public portal
   https://services.aadnc-aandc.gc.ca/ILRS_Public/home/home.aspx
8. Indian Lands Registry System Contact Us
   https://services.aadnc-aandc.gc.ca/ILRS_Public/Contact/Contact.aspx
9. Lower Kootenay Band June 19, 2025 Community Meeting
   https://lowerkootenay.com/wp-content/uploads/2025/06/June-19-2025-Community-Meeting-FINAL.pdf
10. Archived source
    sources/yaqan-nukiy/2022-11-04-lower-kootenay-council-minutes.pdf
11. Archived source
    sources/yaqan-nukiy/2026-07-28-isc-approved-additions-to-reserve.html
12. Archived source
    sources/yaqan-nukiy/2026-07-28-ilrs-public-portal.html
13. Archived source
    sources/yaqan-nukiy/2026-07-28-ilrs-contact-us.html
14. Archived source
    sources/yaqan-nukiy/2025-06-19-lower-kootenay-community-meeting.pdf

Transaction evidence sheet — row 13 of 102

13 **bc-0606-2022-armstrong-property**

Exact • high

yaqan nukiy / Lower Kootenay Band / Lower Kootenay Development Corporation

Low	Selected	High	Valuation date
$4,650,597	**$4,650,597**	**$4,650,597**	**FY2022–23**

Method and basis

Audited acquisition cost, FY2022–23; estimated; high confidence.

Audited acquisition cost, FY2022–23; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. The public record does not disclose registered consideration, complete parcel attributes, or a closing statement.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$4,650,597
B.C. presumption scenario	$4,650,597

▼ Sources (3)

1. Canonical evidence record
   `transfers/bc-0606-2022-armstrong-property.md`
2. Archived source
   `sources/bc-isc-0606-yaqan-nukiy/isc-financials-2026-07-31/isc-audited-2021-2022.pdf`
3. Archived source
   `sources/bc-isc-0606-yaqan-nukiy/isc-financials-2026-07-31/isc-audited-2022-2023.pdf`

Transaction evidence sheet — row 14 of 102

14 bc-0606-2024-rykerts-property

Exact • high

yaqan nukiy / Lower Kootenay Band / Lower Kootenay Development Limited Partnership

Low	Selected	High	Valuation date
$1,325,000	$1,325,000	$1,325,000	2024

Method and basis

Negotiated final sale price, January–April 2024; estimated; high confidence. $25k deposit is included.

Negotiated final sale price, January–April 2024; estimated; high confidence. $25k deposit is included.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. The public record does not disclose registered consideration, complete parcel attributes, or a closing statement.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1,325,000
B.C. presumption scenario	$1,325,000

▼ Sources (14)

1. Canonical evidence record
   transfers/bc-0606-2024-rykerts-property.md
2. Lower Kootenay Band June 19, 2025 Community Meeting
   https://lowerkootenay.com/wp-content/uploads/2025/06/June-19-2025-Community-Meeting-FINAL.pdf
3. Lower Kootenay Band revised April 5, 2024 Council minutes
   https://lowerkootenay.com/wp-content/uploads/2024/04/Chief-and-Council-Meeting-April-5-2024.pdf
4. Lower Kootenay Band Economic Development AGM Presentation 2026
   https://lowerkootenay.com/wp-content/uploads/2026/03/ECONOMIC-DEVELOPMENT-AGM-Presentation-2026.pdf
5. Lower Kootenay Band 2026 AGM Q&A — All Department Responses
   https://lowerkootenay.com/wp-content/uploads/2026/03/2026-AGM-QA-All-Dept-Responses.pdf
6. Archived source
   sources/yaqan-nukiy/2025-06-19-lower-kootenay-community-meeting.pdf
7. Archived source
   sources/yaqan-nukiy/2024-01-05-lower-kootenay-council-minutes.pdf
8. Archived source
   sources/yaqan-nukiy/2024-01-19-lower-kootenay-council-minutes.pdf
9. Archived source
   sources/yaqan-nukiy/2026-07-28-lower-kootenay-wp-media-3862.json
10. Archived source
    sources/yaqan-nukiy/2026-07-28-lower-kootenay-wp-media-3871.json
11. Archived source
    sources/yaqan-nukiy/2024-04-05-lower-kootenay-council-minutes-revised.pdf
12. Archived source
    sources/yaqan-nukiy/2026-07-28-lower-kootenay-wp-media-3909.json
13. Archived source
    sources/yaqan-nukiy/2026-03-17-lower-kootenay-economic-development-agm.pdf
14. Archived source
    sources/yaqan-nukiy/2026-03-30-lower-kootenay-agm-qa.pdf

Transaction evidence sheet — row 15 of 102

15 **bc-0654-2024-7245-puckle-road**

Estimated • medium-low

SȾÁUTW̱ / Tsawout First Nation

Low	Selected	High	Valuation date
$5,040,000	**$5,600,000**	**$6,160,000**	**2024**

Method and basis

Secondary report gives $5.6m; ±10% estimated verification band at May–June 2024, low–medium. 99.17 acres; exact closing statement/title price unavailable.

Secondary report gives $5.6m; ±10% estimated verification band at May–June 2024, low–medium. 99.17 acres; exact closing statement/title price unavailable.

Why an exact number was unavailable / remaining gaps

Identify the private seller, legal description, PID, LTSA instrument, exact closing/registration date and registered titleholder.; Verify the role and control of Tsawout Land Trust Society through authoritative corporate/entity and title records.; Confirm total consideration, financing and any public funding from the conveyance, agreement, audited statements or another authoritative source.; Do not upgrade the reported $5.6 million to confirmed consideration or public expenditure without underlying evidence.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$5.04m / $5.60m / $6.16m
B.C. presumption scenario	$5.04m / $5.60m / $6.16m

▼ **Sources (5)**

1. Canonical evidence record
   `transfers/bc-0654-2024-7245-puckle-road.md`
2. Nation acquisition announcement
   `https://stautw.ca/land-acquisition-announcement/`
3. Times Colonist report
   `https://www.timescolonist.com/local-news/tsawout-first-nation-buys-99-acres-of-saanich-peninsula-farmland-has-plans-for-housing-9102983`
4. Archived source
   `sources/bc-isc-0654-tsawout/official-2026-07-29/nation-puckle-road-acquisition.html`
5. Archived source
   `sources/bc-isc-0654-tsawout/official-2026-07-29/secondary-times-colonist-puckle-road-2024-06-18.html`

Transaction evidence sheet — row 16 of 102

16 **bc-0538-2021-shearwater-resort-marina**

Heiltsuk

Exact • high

Low	Selected	High	Valuation date
$12,700,000	$12,700,000	$12,700,000	2021-06-30

Method and basis

Authoritative acquisition disclosure, 2021-06-30/07-01; estimated; high confidence. Includes land, resort, marina and associated businesses; allocation unknown.

Authoritative acquisition disclosure, 2021-06-30/07-01; estimated; high confidence. Includes land, resort, marina and associated businesses; allocation unknown.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Obtain title/instrument or corporate asset schedules identifying the legal description/PID, registered transferor and titleholder, registration date and whether title remained with the acquired corporation. Obtain closing evidence allocating the package price and proving actual public disbursements. Do not substitute the share premium or broader reconciliation envelopes for land consideration or confirmed public expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$12,700,000 package
B.C. presumption scenario	$12,700,000 package

Sources (4)

1. Canonical evidence record
   `transfers/bc-0538-2021-shearwater-resort-marina.md`
2. Archived source
   `sources/heiltsuk/coast-funds-2022-shearwater-acquisition.html`
3. Archived source
   `sources/heiltsuk/canada-2019-haicistut-house-post-agreement.html`
4. Archived source
   `sources/heiltsuk/SHA256SUMS.txt`

Transaction evidence sheet — row 17 of 102

17 **bc-0546-2025-former-macro-building**

Estimated • low

Halfway River First Nation / Halfway River Group

Low	Selected	High	Valuation date
$2,000,000	**$3,000,000**	**$4,500,000**	**2025-06-01**

Method and basis

estimated Fort St. John commercial-building proxy at 2025-06-01; screening-only, low. Address, parcel, floor area, condition and whether business assets were included remain unresolved.

estimated Fort St. John commercial-building proxy at 2025-06-01; screening-only, low. Address, parcel, floor area, condition and whether business assets were included remain unresolved.

Why an exact number was unavailable / remaining gaps

Confirm whether 6807 100th Avenue is the acquired former Macro Building, and identify the legal description/PID, seller, titleholder, closing/registration date and LTSA instrument.; Obtain authoritative consideration, financing and any acquisition-specific public contribution.; Do not treat the fiscal 2023–24 $29,000 Land addition as this transaction: it predates the June 2025 announcement and has no parcel-level linkage.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2.0m / $3.0m / $4.5m
B.C. presumption scenario	$2.0m / $3.0m / $4.5m

▼ Sources (5)

1. Canonical evidence record
   `transfers/bc-0546-2025-former-macro-building.md`
2. Official acquisition announcement
   `https://www.halfwayrivergroup.ca/new-halfway-river-group-fsj-office/`
3. Official contact page
   `https://www.halfwayrivergroup.ca/contact-us/`
4. Archived source
   `sources/halfway-river/controlled-entity-2026-08-01/`
5. Archived source
   `sources/halfway-river/audits-2026-08-01/2022-2023-audited-consolidated-financial-statements.pdf`

Transaction evidence sheet — row 18 of 102

18 **bc-0551-2020-sechelt-sustainable-community**

Exact • high

shíshálh Nation / Tsain-ko Run of River LP

Low	Selected	High	Valuation date
$15,000,000	**$15,000,000**	**$15,000,000**	**2020-01-23**

Method and basis

Court-ordered sale price, 2020-01-23; estimated; high confidence.

Court-ordered sale price, 2020-01-23; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the seller/transferor, legal descriptions, PIDs, LTSA instrument, registered titleholder and exact closing/registration date.; Determine acquisition financing and any federal, provincial, municipal, settlement or other public contribution.; Determine whether the separate 80-hectare residential-land process later produced a conveyance; do not count the contemplated transfer without an underlying instrument or completion source.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$15,000,000
B.C. presumption scenario	$15,000,000

▼ Sources (3)

1. Canonical evidence record
`transfers/bc-0551-2020-sechelt-sustainable-community.md`
2. Official Nation release
`https://shishalh.com/wp-content/uploads/2020/01/PRESS-RELEASE_Landpurchase-2.pdf`
3. Archived source
`sources/shishalh/2020-01-24-shishalh-waterfront-property-purchase.pdf`

Transaction evidence sheet — row 19 of 102

19 **bc-0552-2024-south-campbell-river-mosaic**

Estimated • low

Xwémalhkwu (Homalco) Nation

Low	Selected	High	Valuation date
$4,910,000	$5,460,000	$6,000,000	2024-03-31

Method and basis

FY2023–24 Land addition $5,455,537 as estimated proxy ±10%, valuation date 2024-03-31; screening-only, low. It may include other land or capitalized costs.

FY2023–24 Land addition $5,455,537 as estimated proxy ±10%, valuation date 2024-03-31; screening-only, low. It may include other land or capitalized costs.

Why an exact number was unavailable / remaining gaps

Identify the legal parcels/PIDs, area, LTSA instrument, registered titleholder and exact closing/registration date.; Identify total consideration, financing and any public contribution.; Resolve whether the fiscal 2023–24 $5,455,537 accounting Land addition is the Mosaic property; do not use it as transaction consideration without direct authoritative allocation.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$4.91m / $5.46m / $6.00m
B.C. presumption scenario	$4.91m / $5.46m / $6.00m

▼ **Sources (7)**

1. Canonical evidence record
   transfers/bc-0552-2024-south-campbell-river-mosaic.md
2. Official Nation release
   https://www.homalco.com/homalco-first-nation-triples-land-with-acquisition-from-mosaic-forest-management/
3. Official transferor release
   https://www.mosaicforests.com/news-views/homalco-first-nation-and-mosaic-forest-management-finalize-historic-land-acquisition
4. Official ISC fiscal 2023–24 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=552&FY=2023-2024&DOC=Audited%20consolidated%20financial%20statements&lang=eng
5. Archived source
   sources/homalco/2024-01-23-homalco-mosaic-land-acquisition.html
6. Archived source
   sources/homalco/2024-01-23-mosaic-homalco-land-acquisition.html
7. Archived source
   sources/homalco/audited-financial-statements-23-24.pdf

Transaction evidence sheet — row 20 of 102

20 bc-0554-2025-tiskwat-reacquisition

Estimated • very low

Tla'amin Nation

Low	Selected	High	Valuation date
$6,000,000	**$12,000,000**	**$24,000,000**	**2025-03-14**

Method and basis

128 acres × CAD 47k / 94k / 188k per acre equivalent; cash price is zero/undisclosed but economic-cost proxy is finite

estimated industrial/brownfield carrying-liability proxy at 2025-03-14; screening-only, very low. Formula: 128 acres × $47k/$94k/$188k per acre equivalent. Agreement transfers land with unquantified carrying/remediation obligations; exact net value could be lower or negative.

Why an exact number was unavailable / remaining gaps

Obtain parcel legal descriptions, PIDs, registered title entities and each phased transfer date.; Obtain the executed asset purchase agreement or authoritative disclosure of any cash consideration.; Reconcile the preliminary sixteen-parcel/120-acre description with the completed “over 128 acres” description.; Identify and quantify the environmental due-diligence grant without conflating it with purchase consideration.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0 cash price identified; $6m / $12m / $24m economic-cost proxy
B.C. presumption scenario	$0 cash price identified; $6m / $12m / $24m economic-cost proxy

▼ Sources (9)

1. Canonical evidence record
   transfers/bc-0554-2025-tiskwat-reacquisition.md
2. Opened preliminary agreement announcement
   https://www.tlaaminnation.com/tlaamin-set-to-reacquire-120-acres-of-former-village-site-at-tiskwat/
3. Opened preliminary news release PDF
   https://www.tlaaminnation.com/wp-content/uploads/2024/12/NR-Tlaamin-Set-to-Reacquire-120-Acres-of-Former-Village-Site-at-tiskwat.pdf
4. Opened completion evidence
   https://www.tlaaminnation.com/wp-content/uploads/2025/02/0425-April-Neh-Motl-SG.pdf
5. Opened draft fiscal 2024–25 statements
   https://www.tlaaminnation.com/wp-content/uploads/2025/11/TN25-DRAFT-Financial-Statements.pdf
6. Archived source
   sources/tlaamin-nation/2024-12-27-tiskwat-reacquisition-page.html
7. Archived source
   sources/tlaamin-nation/2024-12-27-tiskwat-reacquisition-news-release.pdf
8. Archived source
   sources/tlaamin-nation/2025-04-neh-motl.pdf
9. Archived source
   sources/tlaamin-nation/2024-2025-draft-consolidated-financial-statements.pdf

Transaction evidence sheet — row 21 of 102

21 **bc-0559-2019-unidentified-provincial-land**

Sts'ailes

Estimated • low

Low	Selected	High	Valuation date
$346,000	$384,000	$422,000	FY2018–19

Method and basis

Nation-accounted value $384k, FY2018–19, used as estimated proxy ±10%; screening-only, low. Property and accounting basis unknown.

Nation-accounted value $384k, FY2018–19, used as estimated proxy ±10%; screening-only, low. Property and accounting basis unknown.

Why an exact number was unavailable / remaining gaps

Property name, legal description/PID, area, transfer agreement, Crown grant or LTSA instrument, titleholder and exact transfer/registration date.; The basis of the $384,000 accounting value and any acquisition-specific provincial expenditure.; Direct evidence establishing or excluding overlap with another known Sts'ailes land lead.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.346m / $0.384m / $0.422m
B.C. presumption scenario	$0.346m / $0.384m / $0.422m

Sources (4)

1. Canonical evidence record
   `transfers/bc-0559-2019-unidentified-provincial-land.md`
2. ISC FNFTA listing
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=559&lang=eng
3. Fiscal 2018–19 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=559&FY=2018-2019&DOC=Audited%20consolidated%20financial%20statements&lang=eng
4. Archived source
   `sources/bc-isc-0559-stsailes/isc-audits-2026-07-31/isc-audited-consolidated-financial-statements-2018-2019.pdf`

Transaction evidence sheet — row 22 of 102

22 **bc-0560-2016-unidentified-land-addition**

Estimated • very low

Kwikwetlem First Nation

Low	Selected	High	Valuation date
$225,000	$250,000	$275,000	FY2015–16

Method and basis

Accounting addition $250k, FY2015–16, estimated ±10%; screening-only, very low because property and transaction form are unknown.

Accounting addition $250k, FY2015–16, estimated ±10%; screening-only, very low because property and transaction form are unknown.

Why an exact number was unavailable / remaining gaps

Property name, legal description/PID, area, transferor/vendor, agreement, titleholder, instrument and exact date.; Transaction form, basis of accounting value, consideration and any acquisition-specific public funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.225m / $0.250m / $0.275m
B.C. presumption scenario	$0.225m / $0.250m / $0.275m

Sources (4)

1. Canonical evidence record
   transfers/bc-0560-2016-unidentified-land-addition.md
2. ISC FNFTA listing
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=560&lang=eng
3. Fiscal 2015–16 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=560&FY=2015-2016&DOC=Audited%20consolidated%20financial%20statements&lang=eng
4. Archived source
   sources/bc-isc-0560-kwikwetlem-first-nation/isc-audits-2026-07-31/isc-audited-consolidated-financial-statements-2015-2016.pdf

Transaction evidence sheet — row 23 of 102

23 **bc-0560-2019-unidentified-land-addition**

Estimated • very low

Kwikwetlem First Nation

Low	Selected	High	Valuation date
$1,085,000	**$1,205,000**	**$1,326,000**	**FY2018–19**

Method and basis

Accounting addition $1.205m, FY2018–19, estimated ±10%; screening-only, very low.

Accounting addition $1.205m, FY2018–19, estimated ±10%; screening-only, very low.

Why an exact number was unavailable / remaining gaps

Property name, legal description/PID, area, transferor/vendor, agreement, titleholder, instrument and exact date.; Transaction form, basis of accounting value, consideration and any acquisition-specific public funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.085m / $1.205m / $1.326m
B.C. presumption scenario	$1.085m / $1.205m / $1.326m

▼ Sources (4)

1. Canonical evidence record
   `transfers/bc-0560-2019-unidentified-land-addition.md`
2. ISC FNFTA listing
   `https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=560&lang=eng`
3. Fiscal 2018–19 audited consolidated financial statements
   `https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=560&FY=2018-2019&DOC=Audited%20consolidated%20financial%20statements&lang=eng`
4. Archived source
   `sources/bc-isc-0560-kwikwetlem-first-nation/isc-audits-2026-07-31/isc-audited-consolidated-financial-statements-2018-2019.pdf`

Transaction evidence sheet — row 24 of 102

24 **bc-0565-2020-msa-hospital-lands**

Estimated • high

Màthexwi Tribe / Matsqui First Nation

Low	Selected	High	Valuation date
$20,420,000	**$21,441,000**	**$22,462,000**	**2020-10-22**

Method and basis

CAD 20.420m confirmed floor + finite 0% / 5% / 10% allowance for top-up and closing costs

Acquisition-specific Fraser Health Authority and ICBC payments, 2020-10-22; estimated confirmed floor, high for funding and low for total-price completeness.

Why an exact number was unavailable / remaining gaps

Obtain the executed return/conveyance agreement and LTSA title.; Identify registered transferor and titleholder, LTSA instrument and registration particulars.; Determine total consideration and any financing beyond the verified $20,420,000 acquisition-specific public funding.

Funding path

B.C.	$20.420m provincial public entities
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	Any cost above $20.420m
B.C. presumption scenario	$20.420m plus any cost above $20.420m

Sources (7)

1. Canonical evidence record
   transfers/bc-0565-2020-msa-hospital-lands.md
2. Nation-issued release carried by GlobeNewswire
   https://www.globenewswire.com/news-release/2020/10/29/2117249/0/en/former-matsqui-sumas-abbotsford-hospital-lands-returned-to-matsqui-first-nation.html
3. City of Abbotsford Zoning Bylaw, Section 460
   https://laws.abbotsford.ca/civix/document/id/coa/coabylaws/2014b2400460
4. CIRNAC 2024 settlement release
   https://www.canada.ca/en/crown-indigenous-relations-northern-affairs/news/2024/02/matsqui-first-nation-to-receive-more-than-59-million-in-effort-to-address-past-wrong.html
5. ISC First Nations Financial Transparency Act document index
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=565&lang=eng
6. Archived source
   sources/matsqui/
7. Archived source
   sources/matsqui/isc-audits-2026-08-01/

Transaction evidence sheet — row 25 of 102

25 **bc-0571-2015-joint-lands-purchase**

Exact • high

Skowkale First Nation / Sq'ewqéyl and two unidentified First Nations

Low	Selected	High	Valuation date
$4,479,000	**$4,479,000**	**$4,479,000**	**FY2015–16**

Method and basis

Audited purchase price/acquisition funding, FY2015–16; estimated; high confidence.

Audited purchase price/acquisition funding, FY2015–16; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the other two First Nations from an explicit authoritative source; do not infer them from the name SAY Lands alone.; Open the settlement agreement and identify the parcel, legal description/PID, seller, joint titleholder, exact purchase/registration date and instrument.; Identify the sold portion and added-to-reserve remainder, their dates/instruments and whether later land-sale proceeds concern the same original parcel.

Funding path

B.C.	$4.479m
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0
B.C. presumption scenario	$4.479m

▼ Sources (3)

1. Canonical evidence record
`transfers/bc-0571-2015-joint-lands-purchase.md`
2. Official ISC fiscal 2015–16 audited consolidated financial statements
`https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=571&FY=2015-2016&DOC=Audited%20consolidated%20financial%20statements&lang=eng`
3. Archived source
`sources/bc-isc-0571-skowkale/isc-financials-2026-08-01/`

Transaction evidence sheet — row 26 of 102

26 **bc-0572-2019-unidentified-land**

Estimated • low

Soowahlie First Nation

Low	Selected	High	Valuation date
$2,430,000	**$2,700,000**	**$2,970,000**	**FY2018–19**

Method and basis

Audited acquisition cost $2.7m, FY2018–19, estimated ±10%; low because asset identity and capitalized costs are unknown.

Audited acquisition cost $2.7m, FY2018–19, estimated ±10%; low because asset identity and capitalized costs are unknown.

Why an exact number was unavailable / remaining gaps

Identify the property, legal description/PID, seller, registered titleholder, exact closing/registration date and LTSA instrument.; Obtain authoritative purchase consideration and determine the relationship, if any, between the RBC loan and consideration paid.; Identify any acquisition-specific government contribution; the commercial bank loan is not public expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2.43m / $2.70m / $2.97m
B.C. presumption scenario	$2.43m / $2.70m / $2.97m

▼ **Sources (3)**

1. Canonical evidence record
   `transfers/bc-0572-2019-unidentified-land.md`
2. ISC fiscal 2018–19 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=572&FY=2018-2019&DOC=Audited%20consolidated%20financial%20statements&lang=eng
3. Archived source
   `sources/bc-isc-0572-soowahlie/isc-financials-2026-08-01/`

Transaction evidence sheet — row 27 of 102

27 **bc-0577-2019-brunswick-point-farmland**

Estimated • low

Tsawwassen First Nation

Low	Selected	High	Valuation date
$8,800,000	**$12,700,000**	**$17,600,000**	**2019-11-01**

Method and basis

estimated agricultural comparable-rate estimate at 2019-11-01: 196 acres × $45k/$65k/$90k per acre; screening-only, low. Development restrictions, soil, buildings and rights-of-refusal terms materially affect value.

estimated agricultural comparable-rate estimate at 2019-11-01: 196 acres × $45k/$65k/$90k per acre; screening-only, low. Development restrictions, soil, buildings and rights-of-refusal terms materially affect value.

Why an exact number was unavailable / remaining gaps

Identify the 11 legal parcels/PIDs, seller(s), exact registered titleholder, LTSA instruments and closing allocation.; Establish exact consideration, original Farm Credit Canada loan principal/terms and whether any government funding contributed.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$8.8m / $12.7m / $17.6m
B.C. presumption scenario	$8.8m / $12.7m / $17.6m

▼ Sources (5)

1. Canonical evidence record
   transfers/bc-0577-2019-brunswick-point-farmland.md
2. Fiscal 2019–20 annual report
   https://tsawwassenfirstnation.com/pdfs/TFN-About/Information-Centre/Annual-Reports/2019-2020_Annual_Report.pdf
3. Land Facing the Sea, winter 2019
   https://tsawwassenfirstnation.com/pdfs/TFN-About/Information-Centre/Quarterly-Publications/LandFacingSea-Winter-2019.pdf
4. Fiscal 2024–25 annual report
   https://tsawwassenfirstnation.com/wp-content/uploads/2025/10/TFN-2024-25-AR_FINAL-PROOF.pdf
5. Archived source
   sources/bc-isc-0577-tsawwassen-first-nation/nation-domain-2026-07-29/

Transaction evidence sheet — row 28 of 102

28 **bc-0579-2015-131-acre-farm-acquisition**

Estimated • very low

Leq’á:mel First Nation

Low	Selected	High	Valuation date
$1,310,000	**$2,620,000**	**$4,590,000**	**2015**

Method and basis

estimated Fraser Valley/nearby farm proxy at July 2015: 131 acres × $10k/$20k/$35k per acre; screening-only, very low because location, tenure and improvements are unidentified.

estimated Fraser Valley/nearby farm proxy at July 2015: 131 acres × $10k/$20k/$35k per acre; screening-only, very low because location, tenure and improvements are unidentified.

Why an exact number was unavailable / remaining gaps

Identify the property location, seller, legal descriptions/PIDs, exact closing/registration date, LTSA instrument and registered titleholder.; Establish total purchase consideration, financing and any public funding.; Determine whether the Nation or a controlled entity holds title.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.31m / $2.62m / $4.59m
B.C. presumption scenario	$1.31m / $2.62m / $4.59m

▼ Sources (3)

1. Canonical evidence record
   transfers/bc-0579-2015-131-acre-farm-acquisition.md
2. Archived Nation economic-development page
   https://web.archive.org/web/20240721191340id_/https://leqamel.ca/business-development/economic-development/
3. Archived source
   sources/bc-isc-0579-leqamel-first-nation/nation-domain-2026-07-29/

Transaction evidence sheet — row 29 of 102

29 **bc-0580-2023-lot-124**

Estimated • high

Kwaw'Kwaw'Apilt First Nation

Low	Selected	High	Valuation date
$2,000,000	**$3,100,000**	**$4,200,000**	**FY2022–23**

Method and basis

Purchase-linked obligation is estimated floor; midpoint/high bounded below the $6.193m aggregate Land addition because that schedule may contain other assets, FY2022–23; screening-only beyond floor.

Purchase-linked obligation is estimated floor; midpoint/high bounded below the $6.193m aggregate Land addition because that schedule may contain other assets, FY2022–23; screening-only beyond floor.

Why an exact number was unavailable / remaining gaps

Reserve, legal description/PID or other parcel identifier, area, agreement, exact acquisition/registration date, and nature of the conveyed CP interest.; Total consideration, amounts actually paid, interest paid, funding source, and any acquisition-specific public expenditure.; Whether Lot 124 accounts for all or only part of the fiscal 2022–23 aggregate Land addition.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	at least $2,000,000; proxy $2.0m / $3.1m / $4.2m
B.C. presumption scenario	at least $2,000,000; proxy $2.0m / $3.1m / $4.2m

▼ **Sources (4)**

1. Canonical evidence record
   transfers/bc-0580-2023-lot-124.md
2. ISC FNFTA listing
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=580&lang=eng
3. Fiscal 2022–23 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=580&FY=2022-2023&DOC=Audited%20consolidated%20financial%20statements&lang=eng
4. Archived source
   sources/bc-isc-0580-kwaw-kwaw-apilt/isc-audits-2026-07-31/isc-audited-consolidated-financial-statements-2022-2023.pdf

Transaction evidence sheet — row 30 of 102

30 **bc-0583-2021-four-parcel-land-purchase**

Exact • high

Chowéthel First Nation / Chawathil First Nation

Low	Selected	High	Valuation date
$5,200,000	**$5,200,000**	**$5,200,000**	**2022-12-20**

Method and basis

Audited cash purchase, completed by 2022-12-20; estimated; high confidence.

Audited cash purchase, completed by 2022-12-20; estimated; high confidence.

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify all four parcels, civic/legal descriptions and PIDs, seller(s), registered titleholder, exact closing/registration date and LTSA instruments.; Determine the source of the Nation's cash and whether any acquisition-specific public funding contributed.; Establish through parcel/title evidence whether the later “newly acquired fee simple land adjacent to Chawathil IR 4” disclosure refers to some or all of these four parcels.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$5,200,000
B.C. presumption scenario	$5,200,000

▼ **Sources (3)**

1. Canonical evidence record
   `transfers/bc-0583-2021-four-parcel-land-purchase.md`
2. Official ISC fiscal 2020–21 audited consolidated financial statements
   `https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=583&FY=2020-2021&DOC=Audited%20consolidated%20financial%20statements&lang=eng`
3. Archived source
   `sources/bc-isc-0583-chowethel-first-nation/isc-financials-2026-07-31/`

Transaction evidence sheet — row 31 of 102

31 **bc-0584-2024-two-property-purchase-agreement**

Estimated • high

Cheam First Nation

Low	Selected	High	Valuation date
$6,525,000	$6,525,000	$6,525,000	FY2024–25

Method and basis

Executed/stated agreement consideration, FY2024–25 reporting; estimated for commitment, high; completion confidence low.

Executed/stated agreement consideration, FY2024–25 reporting; estimated for commitment, high; completion confidence low.

Why an exact number was unavailable / remaining gaps

Determine whether either purchase completed and identify closing/registration dates and LTSA instruments.; Identify both properties, civic/legal descriptions and PIDs, seller(s), registered titleholder and allocation of consideration.; Determine financing, payment and whether acquisition-specific public funding contributed.; Establish whether either property is among the fee-simple parcels referenced generically by the 2025 Land Use Plan.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$6,525,000 committed; paid cost unverified
B.C. presumption scenario	$6,525,000 committed; paid cost unverified

▼ Sources (3)

1. Canonical evidence record
   transfers/bc-0584-2024-two-property-purchase-agreement.md
2. Official ISC fiscal 2023–24 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=584&FY=2023-2024&DOC=Audited%20consolidated%20financial%20statements&lang=eng
3. Archived source
   sources/bc-isc-0584-cheam-first-nation/isc-financials-2026-07-31/

Transaction evidence sheet — row 32 of 102

32 bc-0590-2016-riverview-elementary-acquisition

Estimated • low

Xwísten / Bridge River Indian Band / Bridge River Development Corporation

Low	Selected	High	Valuation date
$300,000	**$550,000**	**$900,000**	**2016**

Method and basis

estimated former rural-school proxy at 2016: four acres plus obsolete institutional building; screening-only, low. Formula is bounded whole-property comparable proxy, as floor area/condition/remediation are unknown.

estimated former rural-school proxy at 2016: four acres plus obsolete institutional building; screening-only, low. Formula is bounded whole-property comparable proxy, as floor area/condition/remediation are unknown.

Why an exact number was unavailable / remaining gaps

Identify the seller, legal description/PID, exact closing and registration date, LTSA instrument, registered titleholder, consideration, financing and any public funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.30m / $0.55m / $0.90m
B.C. presumption scenario	$0.30m / $0.55m / $0.90m

▼ Sources (2)

1. Canonical evidence record
`transfers/bc-0590-2016-riverview-elementary-acquisition.md`
2. Archived source
`sources/bc-isc-0590-xwisten/nation-domain-2026-07-29/`

Transaction evidence sheet — row 33 of 102

33 **bc-0598-2025-green-point-palmer-lake**

Estimated • low

smәlqmíx / Lower Similkameen Indian Band

Low	Selected	High	Valuation date
$640,845	**$968,085**	**$1,499,850**	**2025-07-22**

Method and basis

estimated Okanogan County conservation/ranch-land proxy at 2025-07-22: 157 acres × US$3k/US$4.5k/US$7k per acre; screening-only, low. Water, improvements, access and conservation restrictions unresolved.; US$ × 1.3635 CAD/US$

estimated Okanogan County conservation/ranch-land proxy at 2025-07-22: 157 acres × US$3k/US$4.5k/US$7k per acre; screening-only, low. Water, improvements, access and conservation restrictions unresolved. Converted using Bank of Canada daily average FXUSDCAD for 2025-07-22 (1.3635).

Why an exact number was unavailable / remaining gaps

Obtain the Okanogan County deed/recording record or underlying LSIB release.; Identify seller, registered titleholder, legal parcel(s), recording instrument, exact closing/recording date, and total consideration.; Determine what portion of the US$350,000 check funded the purchase and whether the Connell family conveyed the land, donated separate funds, or both.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Up to US$0.350m private package support; parcel allocation unproven
Unresolved share	US$0.47m / US$0.71m / US$1.10m
B.C. presumption scenario	US$0.47m / US$0.71m / US$1.10m

▼ **Sources (5)**

1. Canonical evidence record
   transfers/bc-0598-2025-green-point-palmer-lake.md
2. Conservation Northwest announcement
   https://conservationnw.org/news-updates/threatened-sageland-habitat-is-now-back-under-stewardship-of-the-lower-similkameen-indian-band/
3. Castanet report quoting LSIB release
   https://www.castanet.net/news/Penticton/563056/Lower-Similkameen-Indian-Band-thankful-for-help-saving-traditional-land-for-conservation
4. Archived source
   sources/lower-similkameen/conservation-northwest-green-point-2024-10-11.html
5. Archived source
   sources/lower-similkameen/castanet-green-point-transfer-2025-07-24.html

Transaction evidence sheet — row 34 of 102

34 **bc-0601-2023-bridge-hill-return-addition**

Estimated • very low

Westbank First Nation

Low	Selected	High	Valuation date
$440,000	$660,000	$880,000	2023-03

Method and basis

estimated West Kelowna undeveloped-land proxy at 2023-03: 2.94 acres × $150k/$225k/$300k per acre; screening-only, very low. Reserve context, access, zoning and 2005 agreement terms make ordinary fee-simple comparables weak.

estimated West Kelowna undeveloped-land proxy at 2023-03: 2.94 acres × $150k/$225k/$300k per acre; screening-only, very low. Reserve context, access, zoning and 2005 agreement terms make ordinary fee-simple comparables weak.

Why an exact number was unavailable / remaining gaps

Retrieve the MO2023-015 text or direct registry record for the exact approval/registration day and full legal description.; Identify the acquisition/return instrument and transferor/title chain between the historic highway right-of-way and the 2023 reserve addition.; Obtain authoritative consideration and any acquisition-specific public expenditure; do not infer either from the 2005 agreement or historical road orders.; Treat P.C. 1985-2289 and P.C. 2000-809 only as historical road-order leads unless direct parcel-level text is recovered.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.44m / $0.66m / $0.88m equivalent value
B.C. presumption scenario	$0.44m / $0.66m / $0.88m equivalent value

▼ Sources (8)

1. Canonical evidence record
   `transfers/bc-0601-2023-bridge-hill-return-addition.md`
2. Archived source
   `sources/westbank-first-nation/2016-05-30-city-kelowna-westbank-proposed-atr-support.pdf`
3. Archived source
   `sources/westbank-first-nation/2022-2023.pdf`
4. Archived source
   `sources/westbank-first-nation/2026-08-01-clss-tsinstikeptum-no-10-current.json`
5. Archived source
   `sources/westbank-first-nation/2026-08-01-clss-plan-68077.json`
6. Archived source
   `sources/westbank-first-nation/68077CLSRBC.pdf`
7. Archived source
   `sources/westbank-first-nation/68077CLSRBC.pdf.ocr.txt`
8. Archived source
   `sources/westbank-first-nation/SHA256SUMS`

Transaction evidence sheet — row 35 of 102

35 bc-0607-2022-fort-babine-lodge-parcel

Estimated • very low

Lake Babine Nation / Nedut'een Development Corporation

Low	Selected	High	Valuation date
$200,000	$600,000	$1,500,000	2022

Method and basis

33.12 acres × CAD 6,000 / 18,000 / 45,000 per acre

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 35); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: In-kind Crown disposition, 2022; estimated.; Funding-chain conclusion: B.C. → designated Nation entity is confirmed in kind; survey/registration costs possible, amounts not found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Obtain the Crown-grant/land-title registration date and PIDs for the four surveyed components if available without paid-title access.; Determine whether any parcel-specific public expenditure, consideration or attributed agreement funding existed. ### Forced estimate (2026-08-02) $0.20m / $0.60m / $1.50m (2022 CAD). 33.12 acres × $6k/$18k/$45k per acre remote recreational-land proxy. Site utility only; access, services and improvements unresolved. Screening-only, very-low confidence; not legal consideration. Method and uncertainty.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.25m / $0.75m / $2.0m
B.C. presumption scenario	$0.25m / $0.75m / $2.0m

▼ **Sources (9)**

1. Canonical evidence record
   `transfers/bc-0607-2022-fort-babine-lodge-parcel.md`
2. Opened 2014 Incremental Treaty Agreement
   https://www2.gov.bc.ca/assets/gov/zzzz-to-be-moved/9efbd86da302a0712e6559bdb2c7f9dd/9efbd86da302a0712e6559bdb2c7f9dd/agreements/ita_lake_babine.pdf
3. Opened 2018 amending agreement
   https://www2.gov.bc.ca/assets/gov/environment/natural-resource-stewardship/consulting-with-first-nations/agreements/lake_babine_nantion_ita_amending_agreement_signed-13-11-2018.pdf
4. Opened B.C. Ministerial Order M200/2022
   https://www.bclaws.gov.bc.ca/civix/document/id/mo/hmo/m0200_2022
5. Archived source
   `sources/lake-babine/lake-babine-ita-amending-agreement-2018.pdf.ocr.txt`
6. Archived source
   `sources/lake-babine/lake-babine-incremental-treaty-agreement-2014.pdf`
7. Archived source
   `sources/lake-babine/lake-babine-ita-amending-agreement-2018.pdf`
8. Archived source
   `sources/lake-babine/bc-ministerial-order-m200-2022-fort-babine.pdf`
9. Archived source
   `sources/lake-babine/lbn-25th-aga-booklet-2024.pdf`

Transaction evidence sheet — row 36 of 102

36 **bc-0613-2026-ncha-koh-industrial-park**

Estimated • very low

Stellat'en / Nadleh Whut'en / Saik'uz / Lheidli T'enneh First Nations, through four corporate entities

Low	Selected	High	Valuation date
$8,000,000	**$20,000,000**	**$50,000,000**	**2026**

Method and basis

land/quarry/rail CAD 3m/7m/15m + improvements 4m/10m/25m + equipment 1m/3m/10m

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 36); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Undisclosed composite industrial acquisition, 2026; estimated.; Funding-chain conclusion: Four Nation corporate purchasers; no acquisition-specific public source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the four title-holding corporate entities, legal parcel descriptions/PIDs, and ownership shares.; Determine the total purchase price and any separately stated land, facility, or equipment consideration.; Verify whether any public financing supported the purchase; keep financing distinct from purchase consideration. ### Forced estimate (2026-08-02) $8m / $20m / $50m (2026 CAD). Land/quarry/rail $3m/$7m/$15m + mill improvements $4m/$10m/$25m + equipment $1m/$3m/$10m. Environmental liabilities and condition unresolved. Screening-only, very-low confidence; not purchase price. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$5m / $15m / $40m
B.C. presumption scenario	$5m / $15m / $40m

▼ **Sources (3)**

1. Canonical evidence record
   `transfers/bc-0613-2026-ncha-koh-industrial-park.md`
2. Opened Nation release
   `https://www.stellaten.ca/ncha-koh-industrial-park/`
3. Archived source
   `sources/stellaten/2026-06-30-ncha-koh-industrial-park-release.html`

Transaction evidence sheet — row 37 of 102

37 **bc-0616-2022-okeefe-range**

Estimated • medium

Okanagan Indian Band

Low	Selected	High	Valuation date
$25,870,000	**$26,800,000**	**$27,428,000**	**2022**

Method and basis

Settlement-funded debt repayment / proposed price / accounting addition, Aug. 2022; estimated; medium confidence

Settlement-funded debt repayment / proposed price / accounting addition, Aug. 2022; estimated; medium confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 37); Total-cost conclusion: $25.870m / $26.800m / $27.428m.; Value basis / date / evidence class / confidence: Settlement-funded debt repayment / proposed price / accounting addition, Aug. 2022; estimated; medium confidence.; Funding-chain conclusion: Bank → Nation acquisition advance; Canada settlement advance → repayment is confirmed indirect public acquisition funding of $25.870m.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify seller, legal parcels/PIDs, LTSA instrument, exact closing and registration date, and registered titleholder.; Obtain the purchase agreement and authoritative final consideration.; Reconcile the $27,428,130 accounting addition with the proposed $26,800,000 price and transaction costs without inferring an allocation.

Funding path

B.C.	$0
Federal/other public	$25.870m federal
Private/Nation/debt	$0
Unresolved share	$0–$1.558m
B.C. presumption scenario	$0–$1.558m

▼ **Sources (4)**

1. Canonical evidence record
   transfers/bc-0616-2022-okeefe-range.md
2. ISC FNFTA listing
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=616&lang=eng
3. Archived source
   sources/bc-isc-0616-okanagan/isc-financials-2026-07-31/isc-audited-2022-2023.pdf
4. Archived source
   sources/okanagan-indian-band/

Transaction evidence sheet — row 38 of 102

38 **bc-0622-2022-ita-lands**

Estimated • very low

Wei Wai Kum First Nation / Campbell River Indian Band

Low	Selected	High	Valuation date
$11,400,000	**$22,800,000**	**$45,500,000**	**2022**

Method and basis

2,276 ha × CAD 5,000 / 10,000 / 20,000 per ha

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 38); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: 2,276-ha in-kind early treaty benefit, 2022; estimated.; Funding-chain conclusion: B.C. → Nation land benefit confirmed; $600k survey set-aside is a budget, not spend.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; OCR/transcribe the agreement's schedules and maps for parcel descriptions.; Obtain Crown grants/LTSA instruments, registered titleholder and completion dates.; Verify actual survey or transaction spending; do not treat the $600,000 set-aside as expenditure. ### Forced estimate (2026-08-02) $11.4m / $22.8m / $45.5m (2022 CAD). 2,276 ha × $5k/$10k/$20k per ha forest-land proxy. Inventory, access and encumbrances unresolved. Screening-only, very-low confidence; not price or spending. Method.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2m / $8m / $20m
B.C. presumption scenario	$2m / $8m / $20m

▼ **Sources (4)**

1. Canonical evidence record
   transfers/bc-0622-2022-ita-lands.md
2. Signed 2022 Incremental Treaty Agreement with maps
   https://www2.gov.bc.ca/assets/gov/environment/natural-resource-stewardship/consulting-with-first-nations/agreements/2022_wwk_ita_pdf_w_maps.pdf
3. B.C. transfer announcement, 2022-08-11
   https://news.gov.bc.ca/releases/2022IRR0050-001236
4. Archived source
   sources/bc-isc-0622-wei-wai-kum/2022-ita-official-2026-07-31/

Transaction evidence sheet — row 39 of 102

39 bc-0623-2023-lower-campbell-lake

Estimated • very low

We Wai Kai Nation / Cape Mudge Indian Band

Low	Selected	High	Valuation date
$15,500,000	$31,000,000	$62,000,000	2023

Method and basis

3,100 ha × CAD 5,000 / 10,000 / 20,000 per ha

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 39); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: 3,075–3,100-ha in-kind early treaty benefit, by 2023; estimated.; Funding-chain conclusion: B.C. → designated company confirmed in kind; B.C. survey, grant, registration, tax and silviculture obligations confirmed but unquantified.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Phase 1 and Phase 2 legal parcels/PIDs and the final area conveyed.; Crown grants, exact closing and LTSA registration dates, and registered designated company/titleholder.; Whether both phases completed and whether any parcels were excluded because of subsurface-title issues.; Exact provincial transaction, survey, tax, silviculture or negotiated-liability expenditure. ### Forced estimate (2026-08-02) $15.5m / $31m / $62m (2023 CAD). 3,100 ha × $5k/$10k/$20k per ha forest-land proxy. Timber, harvest constraints, access and exclusions unresolved. Screening-only, very-low confidence; not price or spending. Method.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$3m / $12m / $30m
B.C. presumption scenario	$3m / $12m / $30m

▼ **Sources (6)**

1. Canonical evidence record
   transfers/bc-0623-2023-lower-campbell-lake.md
2. Signed 2019 Incremental Treaty Agreement
   https://www2.gov.bc.ca/assets/gov/environment/natural-resource-stewardship/consulting-with-first-nations/agreements/we_wai_kai_incremental_treaty_agreement_17jun2019_signed.pdf
3. B.C. 2019 agreement release
   https://news.gov.bc.ca/releases/2019irr0053-001813
4. B.C. 2023 forestry-partnership release
   https://news.gov.bc.ca/releases/2023PREM0061-001642
5. Archived source
   sources/bc-isc-0623-we-wai-kai/nation-domain-2026-07-29/we-wai-kai-2019-ita-signed.pdf
6. Archived source
   sources/bc-isc-0623-we-wai-kai/nation-domain-2026-07-29/bc-release-2019-ita.html

Transaction evidence sheet — row 40 of 102

40 **bc-0624-2017-eton-road-ita**

Estimated • very low

K'ómoks First Nation

Low	Selected	High	Valuation date
$5,000,000	**$12,000,000**	**$30,000,000**	**2017**

Method and basis

36.84 ha × 75k/200k/500k + 59 ha × 40k/80k/200k, rounded

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 40); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Conditional 95.84-ha ITA package, 2017; estimated.; Funding-chain conclusion: Provincial benefit path agreed; actual conveyance and spending unverified.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Identify the three PIDs, disposition/title instruments, registered titleholder, exact conveyance/registration dates, agreed/appraised values, and actual provincial transaction-cost disbursements. For Eton Road, first obtain its distinct executed agreement or conveyance instrument. ### Forced estimate (2026-08-02) $5m / $12m / $30m (2017 CAD). Union Bay 36.84 ha × $75k/$200k/$500k plus gravel/forest 59 ha × $40k/$80k/$200k per ha, rounded. Completion and entitlements unresolved. Screening-only, very-low confidence; not consideration. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.5m / $2m / $6m
B.C. presumption scenario	$0.5m / $2m / $6m

▼ **Sources (3)**

1. Canonical evidence record
   transfers/bc-0624-2017-eton-road-ita.md
2. Archived source
   sources/komoks/2017-02-23-komoks-incremental-treaty-agreement.pdf
3. Archived source
   sources/komoks/2017-02-23-komoks-incremental-treaty-agreement.pdf.ocr.txt

Transaction evidence sheet — row 41 of 102

41 **bc-0624-2021-kus-kus-sum-beneficial-interest**

Exact • high

K'ómoks First Nation

Low	Selected	High	Valuation date
$1,670,100	$1,670,100	$1,670,100	2021

Method and basis

Audited FMV of donated 51% interest, 2021; estimated; high confidence

Audited FMV of donated 51% interest, 2021; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 41); Total-cost conclusion: $1,670,100 / $1,670,100 / $1,670,100.; Value basis / date / evidence class / confidence: Audited FMV of donated 51% interest, 2021; estimated; high confidence.; Funding-chain conclusion: Project Watershed → bare trustee → K'ómoks 51% beneficial interest; no buyer-side public cash found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Identify the legal description/PID, LTSA instruments, registered titleholder styling, original seller and total company purchase price. Determine whether government funding supported the company purchase, keeping expenditure separate from the donated interest's fair value.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$1.6701m donated interest
Unresolved share	$0
B.C. presumption scenario	$0

▼ Sources (2)

1. Canonical evidence record
`transfers/bc-0624-2021-kus-kus-sum-beneficial-interest.md`
2. Archived source
`sources/bc-isc-0624-komoks-first-nation/isc-financials-2026-07-30/2020-2021-audited-consolidated-financial-statements.pdf`

Transaction evidence sheet — row 42 of 102

42 **bc-0625-2020-echo-bay-marina-lodge**

Estimated • very low

Kwikwasut'inuxw Haxwa'mis

Low	Selected	High	Valuation date
$1,000,000	**$2,500,000**	**$6,000,000**	**2020**

Method and basis

realty 0.5m/1.2m/3m + improvements 0.3m/0.8m/2m + marina/business 0.2m/0.5m/1m

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 42); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Composite marina/lodge/business purchase, 2020; estimated.; Funding-chain conclusion: B.C. Strategic Forest Initiatives funding → Nation purchase is confirmed, amount unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the civic/legal parcels, PIDs, LTSA instrument, registered titleholder, exact consideration and the amount/allocation of provincial Strategic Forest Initiatives funding.; Determine the exact division between acquired land, buildings, marina assets and operating business. ### Forced estimate (2026-08-02) $1m / $2.5m / $6m (2020 CAD). Realty $0.5m/$1.2m/$3m + improvements $0.3m/$0.8m/$2m + marina/equipment/business $0.2m/$0.5m/$1m. Area, capacity, condition and income absent. Screening-only, very-low confidence; not price. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1m / $3m / $8m
B.C. presumption scenario	$1m / $3m / $8m

▼ **Sources (5)**

1. Canonical evidence record
   transfers/bc-0625-2020-echo-bay-marina-lodge.md
2. Current Echo Bay business ownership announcement
   https://kwaxwalawadi.com/about/new-owners-at-echo-bay/
3. Nation-issued release republished by Coast Funds
   https://coastfunds.ca/news/kwikwasutinuxw-haxwamis-first-nation-purchases-pierres-at-echo-bay-lodge-and-marina/
4. Archived source
   sources/kwikwasutinuxw-haxwamis/2020-06-02-echo-bay-new-owners.html
5. Archived source
   sources/kwikwasutinuxw-haxwamis/2020-06-10-coast-funds-echo-bay-release.html

Transaction evidence sheet — row 43 of 102

43 **bc-0629-2020-menzies-bay-lots-3-4**

Exact • high

Mamalilikulla First Nation

Low	Selected	High	Valuation date
$2,650,000	**$2,650,000**	**$2,650,000**	**2019**

Method and basis

Executed contract consideration, 2019/20; estimated; high confidence

Executed contract consideration, 2019/20; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 43); Total-cost conclusion: $2.650m / $2.650m / $2.650m.; Value basis / date / evidence class / confidence: Executed contract consideration, 2019/20; estimated; high confidence.; Funding-chain conclusion: Nation funding; no acquisition-specific public source identified.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Legal descriptions, PIDs, seller, closing and registration dates, LTSA instrument and registered titleholder.; Components of the $199,422 difference between contract price and accounting land cost.; Any public financing or contribution.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$2.650m / $2.650m / $2.650m
B.C. presumption scenario	$2.650m / $2.650m / $2.650m

▼ Sources (1)

1. Canonical evidence record
   `transfers/bc-0629-2020-menzies-bay-lots-3-4.md`

Transaction evidence sheet — row 44 of 102

44 **bc-0637-2018-nenagwas-york-road** Exact • high

Tlowitsis Nation

Low	Selected	High	Valuation date
$3,000,000	$3,000,000	$3,000,000	2018

Method and basis

Authoritative reported price, spring 2018; estimated; high confidence

Authoritative reported price, spring 2018; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 44); Total-cost conclusion: $3.000m / $3.000m / $3.000m.; Value basis / date / evidence class / confidence: Authoritative reported price, spring 2018; estimated; high confidence.; Funding-chain conclusion: Nation business revenue → purchase, confirmed; $0 public acquisition funding identified.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the legal parcels, PIDs, registered transfer date and addition-to-reserve instrument/order.; Corroborate the $3 million price and business-revenue funding through an audited statement, purchase instrument or other underlying record.; Keep infrastructure and community-development grants separate from acquisition consideration.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$3.000m Nation business revenue
Unresolved share	$0
B.C. presumption scenario	$0

▼ Sources (13)

1. Canonical evidence record
   transfers/bc-0637-2018-nenagwas-york-road.md
2. Nation Nenagwas timeline
   https://tlowitsisnation.ca/nenagwas-info/timeline-and-next-steps/
3. Nation Nenagwas FAQ
   https://tlowitsisnation.ca/nenagwas-info/frequently-asked-questions/
4. Impact Assessment Agency project page
   https://iaac-aeic.gc.ca/050/evaluations/proj/81625?culture=en-CA
5. Coast Funds purchase announcement
   https://coastfunds.ca/news/tlowitsis-nation-establishes-nenagwas-a-new-community-near-campbell-river
6. CBC price report
   https://www.cbc.ca/news/canada/british-columbia/a-place-to-come-home-to-tlowitsis-nation-establishes-new-community-near-campbell-river-1.4824800
7. ISC Nenagwas 12 reserve detail
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/RVDetail.aspx?RESERVE_NUMBER=10096&lang=eng
8. Archived source
   sources/tlowitsis/nation-nenagwas-timeline.html
9. Archived source
   sources/tlowitsis/nation-nenagwas-faq.html
10. Archived source
    sources/tlowitsis/iaac-nenagwas-village-project.html
11. Archived source
    sources/tlowitsis/coast-funds-nenagwas-purchase.html
12. Archived source
    sources/tlowitsis/cbc-nenagwas-purchase-price.html
13. Archived source
    sources/tlowitsis/isc-nenagwas-12-reserve-detail.html

Transaction evidence sheet — row 45 of 102

45 **bc-0640-2017-metchosin-langford-land-swap**

Estimated • very low

SC'IA̱NEW̱ Nation / Beecher Bay

Low	Selected	High	Valuation date
$12,500,000	$25,000,000	$50,000,000	2017

Method and basis

250 acres outgoing land × CAD 50k / 100k / 200k per acre

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 45); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Non-cash land/business-interest/tax-sharing exchange, 2017; estimated.; Funding-chain conclusion: Municipal/provincial/Nation reconciliation path confirmed; no cash public acquisition outlay found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Obtain the executed Reconciliation, Boundary Adjustment and tax-sharing agreements and the provincial letters-patent instrument.; Identify all three outgoing parcels/PIDs, transferor and registered recipient, LTSA/Crown instruments and exact conveyance/registration dates.; Identify the exact business-park interest received, its titleholder, parcels, percentage and authoritative value.; Verify 1106670 BC Ltd.'s Nation control and distinguish any separate conveyance into the company from the tripartite swap. ### Forced estimate (2026-08-02) $12.5m / $25m / $50m (2017 CAD). 250 outgoing acres × $50k/$100k/$200k per acre exchange-value control. Zoning, developable area, business interest and tax stream unresolved. Screening-only, very-low confidence; not cash consideration. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1m / $5m / $15m equivalent value
B.C. presumption scenario	$1m / $5m / $15m equivalent value

▼ Sources (6)

1. Canonical evidence record
   transfers/bc-0640-2017-metchosin-langford-land-swap.md
2. Nation history
   https://scianew.com/history/
3. B.C. land-swap release
   https://news.gov.bc.ca/stories/land-swap-deal-will-create-jobs-greenspace-protection-and-first-nation-prosperity
4. Langford 2024 staff report
   https://langford.ca/wp-content/uploads/2024/08/TUP24-0002.pdf
5. Metchosin 2023 Buffer Land report
   https://www.metchosin.ca/sites/metchosin.ca/files/2023-11/BLWG%20Recommendations%20Report%20Oct%202023_1.pdf
6. Archived source
   sources/bc-isc-0640-scianew/official-2026-07-29/

Transaction evidence sheet — row 46 of 102

46 **bc-0644-0656-2018-matullia-rock-bay**

Estimated • very low

Xʷsepsəm / Esquimalt Nation and Songhees Nation, through Matullia Holdings Limited Partnership

Low	Selected	High	Valuation date
$15,000,000	**$30,000,000**	**$60,000,000**	**2018**

Method and basis

7.6 acres × approximately CAD 2m / 4m / 8m per acre, rounded

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 46); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Fair-market-value joint purchase, 2018; amount undisclosed; estimated.; Funding-chain conclusion: Matullia LP acquisition confirmed; public contribution not found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Obtain Plan EPP123084 and historical titles to identify the predecessor Transport Canada and BC Hydro parcels, sellers' registered names, LTSA instruments and registration dates, including the reported July 2022 BC Hydro closing. Obtain the purchase agreements or audited disclosure for exact total consideration, financing and any public contribution. Do not treat BC Hydro's approximately $128-million site remediation as acquisition consideration or public purchase expenditure. ### Forced estimate (2026-08-02) $15m / $30m / $60m (2018 CAD). 7.6 acres × about $2m/$4m/$8m per acre central-Victoria redevelopment proxy. Remediation, zoning, density and improvements unresolved. Screening-only, very-low confidence; not price; counted once jointly. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$10m / $30m / $80m
B.C. presumption scenario	$10m / $30m / $80m

▼ Sources (2)

1. Canonical evidence record
`transfers/bc-0644-0656-2018-matullia-rock-bay.md`
2. Archived source
`sources/bc-isc-0656/rock-bay-2026-07-30/`

Transaction evidence sheet — row 47 of 102

47 **bc-0645-2020-chemainus-river-storage**

Exact • high

Halalt First Nation

Low	Selected	High	Valuation date
$1,117,000	**$1,117,000**	**$1,117,000**	**2020**

Method and basis

Official purchase price, 2020; estimated; high confidence

Official purchase price, 2020; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 47); Total-cost conclusion: $1.117m / $1.117m / $1.117m.; Value basis / date / evidence class / confidence: Official purchase price, 2020; estimated; high confidence.; Funding-chain conclusion: B.C. $2.160m aggregate ITA contribution → this and Crofton Corners; allocation unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Civic address, legal description, PID, seller and LTSA instrument.; Property-level allocation of the provincial contribution and source of the remaining $7,000 between aggregate prices and announced funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.117m / $1.117m / $1.117m
B.C. presumption scenario	$1.117m / $1.117m / $1.117m

▼ Sources (3)

1. Canonical evidence record
   `transfers/bc-0645-2020-chemainus-river-storage.md`
2. Province of British Columbia release
   `https://news.gov.bc.ca/releases/2020IRR0007-000860`
3. Archived source
   `sources/halalt/bc-news-2020-land-purchase.html`

Transaction evidence sheet — row 48 of 102

48 **bc-0645-2020-crofton-corners**

Exact • high

Halalt First Nation

Low	Selected	High	Valuation date
$1,050,000	**$1,050,000**	**$1,050,000**	**2020**

Method and basis

Official purchase price, 2020; estimated; high confidence

Official purchase price, 2020; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 48); Total-cost conclusion: $1.050m / $1.050m / $1.050m.; Value basis / date / evidence class / confidence: Official purchase price, 2020; estimated; high confidence.; Funding-chain conclusion: Same $2.160m aggregate provincial path as row 47; allocation unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Civic address, legal description, PID, seller and LTSA instrument.; Property-level allocation of the provincial contribution and source of the remaining $7,000 between aggregate prices and announced funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.050m / $1.050m / $1.050m
B.C. presumption scenario	$1.050m / $1.050m / $1.050m

▼ Sources (3)

1. Canonical evidence record
   `transfers/bc-0645-2020-crofton-corners.md`
2. Province of British Columbia release
   `https://news.gov.bc.ca/releases/2020IRR0007-000860`
3. Archived source
   `sources/halalt/bc-news-2020-land-purchase.html`

Transaction evidence sheet — row 49 of 102

49 bc-0646-2025-skutz-falls

Estimated • low

Lyackson First Nation and Cowichan Tribes

Low	Selected	High	Valuation date
$2,150,000	**$5,375,000**	**$8,600,000**	**2025**

Method and basis

Nation-accounted FMV / midpoint / provincial estimate, 2025; estimated; low confidence

Nation-accounted FMV / midpoint / provincial estimate, 2025; estimated; low confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 49); Total-cost conclusion: $2.150m / $5.375m / $8.600m.; Value basis / date / evidence class / confidence: Nation-accounted FMV / midpoint / provincial estimate, 2025; estimated; low confidence.; Funding-chain conclusion: B.C. bought Mosaic land then transferred jointly to Lyackson/Cowichan: confirmed indirect in-kind public path.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; LTSA registration date, transfer instrument and registered designated company/titleholder.; Exact provincial purchase price paid to Mosaic and any transaction costs.; Reconcile Lyackson's $2.15-million accounted fair value with the Province's approximate $8.6-million whole-parcel value and the eventual equitable division; do not infer an ownership fraction.; Final division into separate Nation parcels and subsequent Addition to Reserve instruments.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2.150m / $5.375m / $8.600m
B.C. presumption scenario	$2.150m / $5.375m / $8.600m

▼ **Sources (9)**

1. Canonical evidence record
   `transfers/bc-0646-2025-skutz-falls.md`
2. Signed Incremental Treaty Agreement
   `https://www2.gov.bc.ca/assets/gov/environment/natural-resource-stewardship/consulting-with-first-nations/agreements/signed_-_lyackson_cowichan_tribes_ita_-_2024-05-11.pdf`
3. Province of British Columbia completion release
   `https://news.gov.bc.ca/releases/2025IRR0020-000473`
4. Lyackson fiscal 2024–25 audited consolidated financial statements
   `https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=646&FY=2024-2025&DOC=Audited%20consolidated%20financial%20statements&lang=eng`
5. Archived source
   `sources/lyackson/2024-05-11-signed-incremental-treaty-agreement.pdf`
6. Archived source
   `sources/lyackson/2024-05-11-signed-incremental-treaty-agreement.txt`
7. Archived source
   `sources/lyackson/2024-05-11-signed-incremental-treaty-agreement.pdf.ocr.txt`
8. Archived source
   `sources/lyackson/2025-05-22-bc-news-land-transfer.html`
9. Archived source
   `sources/bc-isc-0646-lyackson/isc-financials-2026-07-30/2024-2025-audited-consolidated-financial-statements.pdf`

Transaction evidence sheet — row 50 of 102

50 **bc-0647-2017-malahat-lands-bamberton**

Estimated • low

Malahat Nation / Malahat Investment Corporation

Low	Selected	High	Valuation date
$9,000,000	**$12,052,000**	**$15,105,000**	**2017**

Method and basis

Confirmed provincial component / midpoint / aggregate accounting-cost control, 2017; estimated; low confidence

Confirmed provincial component / midpoint / aggregate accounting-cost control, 2017; estimated; low confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 50); Total-cost conclusion: $9.000m / $12.052m / $15.105m.; Value basis / date / evidence class / confidence: Confirmed provincial component / midpoint / aggregate accounting-cost control, 2017; estimated; low confidence.; Funding-chain conclusion: B.C. $9m treaty-land funding → MICO acquisition is confirmed for the provincial component.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Reconcile the 2015 announcement date with the stated December 2017 acquisition.; Seller(s), parcel legal descriptions/PIDs, registration dates and instruments.; Registered corporate/title entities and allocation of the 525 hectares.; Total acquisition consideration and FNFA financing.; Exact source and legal terms of the Province's trust holding and whether its purchase was from the original seller or a Malahat-controlled entity.; Identity and terms of the take-back note, and its relationship to original acquisition consideration.; Resolve the audit's internal five-versus-six-parcel inconsistency.

Funding path

B.C.	$9.000m
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0–$6.105m
B.C. presumption scenario	$9.000m–$15.105m

▼ Sources (10)

1. Canonical evidence record
   transfers/bc-0647-2017-malahat-lands-bamberton.md
2. Malahat Nation Land Use Plan (September 2018)
   https://cdn.malahat.cloud/website/planning/land-use-plan.pdf
3. Province of British Columbia purchase release
   https://news.gov.bc.ca/releases/2018IRR0004-000312
4. FNFA-hosted Malahat purchase announcement
   https://fnfa.ca/en/malahat-nation-purchases-525-hectares-of-land-tripling-the-size-of-their-nation/
5. ISC fiscal 2017–18 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=647&FY=2017-2018&DOC=Audited+consolidated+financial+statements&lang=eng
6. Archived source
   sources/malahat/land-use-plan.pdf
7. Archived source
   sources/malahat/land-use-plan.txt
8. Archived source
   sources/malahat/2018-03-02-bc-news-land-purchase.html
9. Archived source
   sources/malahat/2015-07-16-fnfa-malahat-land-purchase.html
10. Archived source
    sources/bc-isc-0647-malahat/isc-financials-2026-07-30/

Transaction evidence sheet — row 51 of 102

51 **bc-0648-2022-sandstone-transfer-1**

Estimated • very low

Snuneymuxw First Nation

Low	Selected	High	Valuation date
$8,500,000	**$17,000,000**	**$34,000,000**	**2022**

Method and basis

85.03 acres × CAD 100k / 200k / 400k per acre

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 51); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: 85.03-acre agreement land return, 2022; estimated.; Funding-chain conclusion: Seacliff → Snuneymuxw under mutual-benefit arrangement; no public funding found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Identify the legal description/PID, transferor and registered titleholder, LTSA instrument and exact date, executed agreement, consideration, financing and any public funding. ### Forced estimate (2026-08-02) $8.5m / $17m / $34m (2022 CAD). 85.03 acres × $100k/$200k/$400k per acre constrained estuary/urban-fringe proxy. Floodplain, servicing, zoning and developable fraction unresolved. Screening-only, very-low confidence; not agreement consideration. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$5m / $15m / $40m
B.C. presumption scenario	$5m / $15m / $40m

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/bc-0648-2022-sandstone-transfer-1.md`
2. Archived source
   `sources/bc-isc-0648-snuneymuxw-first-nation/nation-domain-2026-07-29/`

Transaction evidence sheet — row 52 of 102

52 **bc-0648-2024-sandstone-transfer-2**

Estimated • very low

Snuneymuxw First Nation

Low	Selected	High	Valuation date
$3,800,000	**$7,500,000**	**$15,000,000**	**2024**

Method and basis

25 acres × CAD 150k / 300k / 600k per acre, rounded

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 52); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: 25–30.45-acre agreement land return, 2024; estimated.; Funding-chain conclusion: Seacliff → Snuneymuxw confirmed; no public funding found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Identify the legal description/PID, transferor and registered titleholder, LTSA instrument and exact date, executed agreement, authoritative parcel area, consideration, financing and any public funding. ### Forced estimate (2026-08-02) $3.8m / $7.5m / $15m (2024 CAD). Conservative 25 acres × $150k/$300k/$600k per acre. Area discrepancy, servicing, zoning and agreement burdens unresolved. Screening-only, very-low confidence; not consideration. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2m / $7m / $20m
B.C. presumption scenario	$2m / $7m / $20m

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/bc-0648-2024-sandstone-transfer-2.md`
2. Archived source
   `sources/bc-isc-0648-snuneymuxw-first-nation/nation-domain-2026-07-29/`

Transaction evidence sheet — row 53 of 102

53 **bc-0648-2025-te-tuxwtun-addition-to-reserve**

Exact • high

Snuneymuxw First Nation

Low	Selected	High	Valuation date
$6,531,593	**$6,531,593**	**$6,531,593**	**2025**

Method and basis

Agreed in-kind land value, 2025; estimated; high confidence

Agreed in-kind land value, 2025; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 53); Total-cost conclusion: $6.531593m / $6.531593m / $6.531593m.; Value basis / date / evidence class / confidence: Agreed in-kind land value, 2025; estimated; high confidence.; Funding-chain conclusion: Canada → reserve addition is confirmed in-kind public benefit.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Open the Ministerial Order and parcel schedules/legal descriptions; reconcile 78.8 with 80.09 hectares; identify any remediation/public closing expenditure without treating the agreed value as expenditure or consideration.

Funding path

B.C.	$0
Federal/other public	$6.531593m federal in-kind
Private/Nation/debt	$0
Unresolved share	$0
B.C. presumption scenario	$0

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/bc-0648-2025-te-tuxwtun-addition-to-reserve.md`
2. Archived source
   `sources/bc-isc-0648-snuneymuxw-first-nation/te-tuxwtun-atr-2026-07-31/`

Transaction evidence sheet — row 54 of 102

54 **bc-0649-2025-snaw-naw-as-farm-hub**

Estimated • low

Snaw-naw-as (Nanoose) First Nation / Nanoose Economic Development Master Limited Partnership

Low	Selected	High	Valuation date
$1,450,000	**$1,625,000**	**$1,800,000**	**2025**

Method and basis

Secondary reported transaction figure / midpoint / listing, 2025; estimated; low confidence

Secondary reported transaction figure / midpoint / listing, 2025; estimated; low confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 54); Total-cost conclusion: $1.450m / $1.625m / $1.800m.; Value basis / date / evidence class / confidence: Secondary reported transaction figure / midpoint / listing, 2025; estimated; low confidence.; Funding-chain conclusion: Nation-controlled LP purchase; no public acquisition funding found; later $200k project support excluded.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md. Obtain the seller, PID/legal description, purchase agreement, LTSA instrument, registered titleholder, authoritative closing date and total consideration/ funding allocation. Reconcile the 12.5/13.5-acre descriptions and entities.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.450m / $1.625m / $1.800m
B.C. presumption scenario	$1.450m / $1.625m / $1.800m

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/bc-0649-2025-snaw-naw-as-farm-hub.md`
2. Archived source
   `sources/bc-isc-0649-snaw-naw-as/farm-hub-2026-07-31/`

Transaction evidence sheet — row 55 of 102

55 **bc-0650-2020-chemainus-store**

Penelakut Tribe

Estimated • medium

Low	Selected	High	Valuation date
$1,516,215	**$1,552,358**	**$1,588,500**	**2020**

Method and basis

Audited acquisition cost / midpoint / ITA funding cap, 2020; estimated; medium confidence

Audited acquisition cost / midpoint / ITA funding cap, 2020; estimated; medium confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 55); Total-cost conclusion: $1.516215m / $1.552358m / $1.588500m.; Value basis / date / evidence class / confidence: Audited acquisition cost / midpoint / ITA funding cap, 2020; estimated; medium confidence.; Funding-chain conclusion: B.C. transaction funds up to $1.5885m → Nation purchase; actual draw unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Civic address, vendor, designated company/titleholder, exact closing and registration dates, and LTSA instrument.; Purchase agreement or closing statement showing exact consideration.; Proof of provincial disbursement and any refund, to establish actual public expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.516215m / $1.552358m / $1.588500m
B.C. presumption scenario	$1.516215m / $1.552358m / $1.588500m

▼ **Sources (4)**

1. Canonical evidence record
   transfers/bc-0650-2020-chemainus-store.md
2. Executed Penelakut Incremental Treaty Agreement
   https://www2.gov.bc.ca/assets/gov/environment/natural-resource-stewardship/consulting-with-first-nations/agreements/penelakut_ita_-_signed.pdf
3. Archived source
   sources/penelakut/province-2026-07-31/penelakut-ita-signed.pdf
4. Archived source
   sources/penelakut/province-2026-07-31/bc-penelakut-profile.html

Transaction evidence sheet — row 56 of 102

56 **bc-0652-2021-glen-meadows-golf-country-club**

Exact • high

BOḰEĆEN / Pauquachin First Nation / 1228435 B.C. Ltd.

Low	Selected	High	Valuation date
$5,519,400	**$5,519,400**	**$5,519,400**	**2021**

Method and basis

Audited aggregate acquisition price, 2021; estimated; high confidence

Audited aggregate acquisition price, 2021; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 56); Total-cost conclusion: $5.5194m / $5.5194m / $5.5194m.; Value basis / date / evidence class / confidence: Audited aggregate acquisition price, 2021; estimated; high confidence.; Funding-chain conclusion: Controlled company purchase; no acquisition-specific public source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify seller, PIDs/legal descriptions, instrument, titleholder and registration timestamp.; Obtain the purchase agreement and allocate the confirmed price among assets.; Identify financing and acquisition-specific public funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$5.5194m / $5.5194m / $5.5194m
B.C. presumption scenario	$5.5194m / $5.5194m / $5.5194m

▼ Sources (5)

1. Canonical evidence record
   `transfers/bc-0652-2021-glen-meadows-golf-country-club.md`
2. ISC FNFTA listing
   `https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=652&lang=eng`
3. Archived source
   `sources/bc-isc-0652-pauquachin/audited-statements-2026-07-30/2020-2021.pdf`
4. Archived source
   `sources/bc-isc-0652-pauquachin/audited-statements-2026-07-30/2021-2022.pdf`
5. Archived source
   `sources/bc-isc-0652-pauquachin/audited-statements-2026-07-30/2022-2023.pdf`

Transaction evidence sheet — row 57 of 102

57 **bc-0653-2020-mawuec-woodwynn-farm**

Estimated • medium

W̱JOȽEȽP / Tsartlip First Nation / unnamed controlled corporation

Low	Selected	High	Valuation date
$7,770,000	**$8,158,500**	**$8,547,000**	**2020**

Method and basis

CAD 7.770m confirmed grant/working total + finite 0% / 5% / 10% completion-cost allowance

Acquisition-specific provincial grant as minimum/working total, 2020; estimated; medium confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 57); Total-cost conclusion: $7.770m / $7.770m / $7.770m.; Value basis / date / evidence class / confidence: Acquisition-specific provincial grant as minimum/working total, 2020; estimated; medium confidence.; Funding-chain conclusion: B.C. grant → Nation-controlled corporation → purchase from BC Housing, confirmed direct public path.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the Tsartlip-owned acquiring corporation, legal description, PID(s), LTSA instrument and registration date.; Open the executed 2020 settlement/transfer agreement and determine the stated purchase price, grant mechanics, remediation obligations and other consideration.; Determine whether any acquisition-specific public expenditure existed beyond the confirmed $7.77-million provincial grant.; Monitor the Addition-to-Reserve process without counting it as a second land acquisition.

Funding path

B.C.	$7.770m
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	Any cost above $7.770m
B.C. presumption scenario	$7.770m plus any cost above $7.770m

▼ **Sources (5)**

1. Canonical evidence record
   transfers/bc-0653-2020-mawuec-woodwynn-farm.md
2. Province release
   https://news.gov.bc.ca/releases/2020IRR0066-002084
3. Nation MÁWUEĆ account
   https://tsartlip.com/tsartlip-first-nation-celebrates-return-of-mawuec/
4. Archived source
   sources/bc-isc-0653-tsartlip/official-2026-07-29/bc-news-woodwynn-return-2020-12-17.html
5. Archived source
   sources/bc-isc-0653-tsartlip/official-2026-07-29/nation-mawuec-return-2024-06-10.html

Transaction evidence sheet — row 58 of 102

58 **bc-0664-2025-gill-school**

Estimated • low

Hupacasath First Nation

Low	Selected	High	Valuation date
$0	**$625,000**	**$1,250,000**	**2025**

Method and basis

Provincial acquisition commitment ceiling, 2025; estimated; low confidence

Provincial acquisition commitment ceiling, 2025; estimated; low confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 58); Total-cost conclusion: $0 / $0.625m / $1.250m.; Value basis / date / evidence class / confidence: Provincial acquisition commitment ceiling, 2025; estimated; low confidence.; Funding-chain conclusion: B.C. commitment → Nation acquisition possible/strongly indicated; disbursement not found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Obtain the accepted purchase and sale agreement or title instrument to confirm the exact purchase price, provincial amount actually disbursed, LTSA instrument number, registered owner styling and registration timestamp.; Reconcile the abandoned/delayed April 2023 structure with the final 2025 conveyance; do not create two transfers for this single property.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0 / $0.625m / $1.250m
B.C. presumption scenario	$0 / $0.625m / $1.250m

▼ Sources (5)

1. Canonical evidence record
   `transfers/bc-0664-2025-gill-school.md`
2. Archived source
   `sources/hupacasath/2025-03-12-bc-hupacasath-reconciliation-agreement.pdf.ocr.txt`
3. Archived source
   `sources/hupacasath/2023-01-11-sd70-hupacasath-gill-school-sale.pdf`
4. Archived source
   `sources/hupacasath/2025-03-12-bc-hupacasath-reconciliation-agreement.pdf`
5. Archived source
   `sources/hupacasath/2025-03-31-hupacasath-gill-school-completion.html`

Transaction evidence sheet — row 59 of 102

59 bc-0665-2024-apd-parking-lot

Estimated • low

ċišaaʔatḥ / Tseshaht First Nation

Low	Selected	High	Valuation date
$0	$2,500,000	$5,000,000	2023–24

Method and basis

Shared provincial land-purchase envelope, 2023–24; estimated; low confidence

Shared provincial land-purchase envelope, 2023–24; estimated; low confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 59); Total-cost conclusion: $0 / $2.500m / $5.000m.; Value basis / date / evidence class / confidence: Shared provincial land-purchase envelope, 2023–24; estimated; low confidence.; Funding-chain conclusion: B.C. envelope → Tseshaht → first land purchase strongly indicated; parcel allocation unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Civic/legal description, PID, registered titleholder, LTSA instrument and exact closing/registration date.; Total purchase consideration and the portion, if any, of B.C.'s $5-million envelope applied to this acquisition.; Any other financing or public contribution.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0 / $2.500m / $5.000m
B.C. presumption scenario	$0 / $2.500m / $5.000m

▼ Sources (1)

1. Canonical evidence record
   `transfers/bc-0665-2024-apd-parking-lot.md`

Transaction evidence sheet — row 60 of 102

60 **bc-0665-2025-craig-road**

Estimated • very low

ċišaaʔatḥ / Tseshaht First Nation

Low	Selected	High	Valuation date
$300,000	**$550,000**	**$900,000**	**2025**

Method and basis

approximately 0.9 acre × CAD 0.33m / 0.61m / 1.0m per acre

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 60); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Below-market sub-acre public-vendor sale, 2025; estimated.; Funding-chain conclusion: School district → Nation sale; possible use of same $5m envelope is unproven.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Civic/legal description, PID, registered titleholder, LTSA instrument and exact closing/registration date.; Cash price, appraised market value, quantified below-market benefit and funding.; Ministry approval and School District disposal resolution/agreement. ### Forced estimate (2026-08-02) $0.30m / $0.55m / $0.90m (2025 CAD). Assumed 0.9 acre × $0.33m/$0.61m/$1.0m per acre Port Alberni infill proxy, before the slight discount. Exact area, zoning and discount unresolved. Screening-only, very-low confidence; not price. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Public vendor receipt/path only; no buyer subsidy proven
Unresolved share	$0.10m / $0.40m / $1.0m
B.C. presumption scenario	$0.10m / $0.40m / $1.0m

▼ **Sources (1)**

1. Canonical evidence record
   `transfers/bc-0665-2025-craig-road.md`

Transaction evidence sheet — row 61 of 102

61 **bc-0666-2021-island-timberlands-parcels**

Estimated • low

Toquaht Nation

Low	Selected	High	Valuation date
$4,837,339	**$5,168,670**	**$5,500,000**	**2021–25**

Method and basis

Audited related debt balance / midpoint / statutory financing cap, 2021–25; estimated; low confidence

Audited related debt balance / midpoint / statutory financing cap, 2021–25; estimated; low confidence

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 61); Total-cost conclusion: $4.837339m / $5.168670m / $5.500m.; Value basis / date / evidence class / confidence: Audited related debt balance / midpoint / statutory financing cap, 2021–25; estimated; low confidence.; Funding-chain conclusion: BMO loan → Nation purchase confirmed; no public acquisition source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Obtain the April 9, 2020 purchase agreement and exact purchase price.; Obtain LTSA instruments, exact closing/registration date and registered-title particulars.; Determine transaction costs, original loan advancement and any federal, provincial or other public contribution.; Reconcile the acquisition with Toquaht's aggregate land-cost schedule without allocating the $6,253,622 balance absent authoritative evidence.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$4.837m later BMO debt balance (not proven purchase-price allocation)
Unresolved share	$4.837339m / $5.168670m / $5.500m
B.C. presumption scenario	$4.837339m / $5.168670m / $5.500m

▼ Sources (6)

1. Canonical evidence record
   transfers/bc-0666-2021-island-timberlands-parcels.md
2. Enacted borrowing Act
   https://toquaht.ca/wp-content/uploads/2024/01/TNS-6-2020-Island-Timberlands-Land-Purchase-Borrowing-Act.pdf
3. Maa-nulth registry notice
   https://www.uchucklesaht.ca/cms/wpattachments/wpID194atID1196.pdf
4. Fiscal 2024–25 audited statements in Council package
   https://toquaht.ca/wp-content/uploads/2025/07/Council_Agenda_Package_2025-07-28.pdf
5. Fiscal 2020–21 audited statements in Council package
   https://toquaht.ca/wp-content/uploads/2021/07/Council_Agenda_Package_2021-07-28.pdf
6. Archived source
   sources/bc-isc-0666-toquaht/official-2026-07-30/

Transaction evidence sheet — row 62 of 102

62 **bc-0667-2020-redford-building**

Estimated • very low

Uchucklesaht Tribe Government

Low	Selected	High	Valuation date
$800,000	$1,600,000	$3,200,000	2020

Method and basis

land 0.2m/0.4m/0.8m + depreciated building 0.6m/1.2m/2.4m

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 62); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Unpriced school-building purchase, 2019–20; estimated.; Funding-chain conclusion: Nation purchase; no acquisition-specific public funding found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the seller, legal description/PID, LTSA instrument, registered titleholder and exact closing/registration date.; Obtain the purchase agreement or audited capital-asset disclosure and confirm total consideration, financing, transaction costs and any acquisition-specific public funding.; Confirm whether a controlled capital-assets entity acquired or now holds title. ### Forced estimate (2026-08-02) $0.8m / $1.6m / $3.2m (2020 CAD). Land $0.2m/$0.4m/$0.8m + depreciated six-office building $0.6m/$1.2m/$2.4m. Area, rents and condition unresolved. Screening-only, very-low confidence; not price. Method.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.20m / $0.75m / $2.0m
B.C. presumption scenario	$0.20m / $0.75m / $2.0m

▼ Sources (4)

1. Canonical evidence record
   transfers/bc-0667-2020-redford-building.md
2. Official 2020 People's Assembly minutes
   https://uchucklesaht.ca/app/uploads/2024/10/19-UTG-Peoples-Assembly-August-22-2020.pdf
3. Official 2019 People's Assembly minutes
   https://uchucklesaht.ca/app/uploads/2024/10/18-UTG-Peoples-Assembly-August-17-2019.pdf
4. Archived source
   sources/bc-isc-0667-uchucklesaht/audited-statements-2026-07-30/

Transaction evidence sheet — row 63 of 102

63 **bc-0668-2025-land-purchase**

Exact • high

Yuułuʔiłʔatḥ Government / Ucluelet First Nation

Low	Selected	High	Valuation date
$5,450,000	**$5,450,000**	**$5,450,000**	**2025**

Method and basis

Audited/released aggregate consideration, 2025; estimated; high confidence

Audited/released aggregate consideration, 2025; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 63); Total-cost conclusion: $5.450m / $5.450m / $5.450m.; Value basis / date / evidence class / confidence: Audited/released aggregate consideration, 2025; estimated; high confidence.; Funding-chain conclusion: Nation purchase; no acquisition-specific public source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the seller, civic addresses, both legal descriptions/PIDs, LTSA instruments, registered titleholder and registration timestamps.; Reconcile the official 2025-09-10 acquisition date with the audited 2025-09-14 completion date.; Determine financing and whether any government contributed acquisition-specific funding.; Test whether the purchaser named in the title record is the Government itself or a controlled entity.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$5.450m / $5.450m / $5.450m
B.C. presumption scenario	$5.450m / $5.450m / $5.450m

▼ Sources (6)

1. Canonical evidence record
   transfers/bc-0668-2025-land-purchase.md
2. Official Port Albion purchase release
   https://www.ufn.ca/wp-content/uploads/Statement-for-Release-Land-Purchase-September-12-2025.pdf
3. Opened fiscal 2024–25 consolidated financial statements
   https://www.ufn.ca/wp-content/uploads/UFN-ConsolidatedDraft-FS-Feb-24.pdf
4. Archived source
   sources/bc-isc-0668-ucluelet/controlled-entities-port-albion-2026-07-30/port-albion-land-purchase-2025-09-12.pdf
5. Archived source
   sources/bc-isc-0668-ucluelet/audited-statements-2026-07-30/UFN-ConsolidatedDraft-FS-Feb-24.pdf
6. Archived source
   sources/bc-isc-0668-ucluelet/audited-statements-2026-07-30/UFN-ConsolidatedDraft-FS-Feb-24.txt

Transaction evidence sheet — row 64 of 102

64 **bc-0669-2023-teachers-apartments-wallace**

Exact • high

Old Massett Village Council

Low	Selected	High	Valuation date
$500,000	$500,000	$500,000	2023

Method and basis

Audited consideration, 2023; estimated; high confidence

Audited consideration, 2023; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 64); Total-cost conclusion: $0.500m / $0.500m / $0.500m.; Value basis / date / evidence class / confidence: Audited consideration, 2023; estimated; high confidence.; Funding-chain conclusion: B.C. Housing conditionally forgivable loan up to $4m → purchase/renovation; project path confirmed, acquisition allocation unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Seller, registered titleholder, instrument and exact closing/registration date.; Allocation of the $500,000 consideration between land and building.; Executed B.C. Housing approval/agreement and the acquisition-only allocation of loan advances or forgiveness, if any; do not equate the $4,000,000 purchase-and-renovation ceiling with acquisition expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.500m / $0.500m / $0.500m
B.C. presumption scenario	$0.500m / $0.500m / $0.500m

▼ **Sources (2)**

1. Canonical evidence record
`transfers/bc-0669-2023-teachers-apartments-wallace.md`
2. Archived source
`sources/bc-isc-0669-old-massett/official-2026-07-30/`

Transaction evidence sheet — row 65 of 102

65 **bc-0669-2023-widgeon-fourplex**

Estimated • low

Old Massett Village Council

Low	Selected	High	Valuation date
$400,000	**$750,000**	**$1,200,000**	**2023**

Method and basis

estimated screening proxy at July 2023: one fourplex, bounded by the same purchaser's $500,000 Wallace apartment acquisition and the later $409,936 three-property package; low

estimated screening proxy at July 2023: one fourplex, bounded by the same purchaser's $500,000 Wallace apartment acquisition and the later $409,936 three-property package; low

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 65); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Unidentified fourplex acquisition, by 2023; estimated.; Funding-chain conclusion: Nation purchase; no specific public source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Civic address, legal description/PID, seller, registered titleholder, instrument and exact closing/registration date.; Purchase consideration, financing and any public contribution.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.40m / $0.75m / $1.20m low/mid/high
B.C. presumption scenario	$0.40m / $0.75m / $1.20m low/mid/high

▼ Sources (2)

1. Canonical evidence record
`transfers/bc-0669-2023-widgeon-fourplex.md`
2. Archived source
`sources/bc-isc-0669-old-massett/official-2026-07-30/`

Transaction evidence sheet — row 66 of 102

66 **bc-0669-2024-three-properties**

Exact • high

Old Massett Village Council

Low	Selected	High	Valuation date
$409,936	**$409,936**	**$409,936**	**FY2024–25**

Method and basis

Audited transaction-specific disclosure, FY2024–25; estimated; high confidence

Audited transaction-specific disclosure, FY2024–25; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. ### 2026-08-02 valuation and funding re-audit (index row 66); Total-cost conclusion: $0.409936m / $0.409936m / $0.409936m.; Value basis / date / evidence class / confidence: Audited aggregate consideration, 2024–25; estimated; high confidence.; Funding-chain conclusion: Nation package purchase; no specific public source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identity, address, seller, legal description/PID, instrument, registered titleholder and exact closing/registration date for each property.; Allocation of the $409,936 aggregate consideration among the properties.; Financing and any acquisition-specific public contribution.; Reconciliation to the fiscal 2024–25 $887,015 accounting land additions.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$409,936 aggregate
B.C. presumption scenario	$409,936 aggregate

▼ Sources (2)

1. Canonical evidence record
   `transfers/bc-0669-2024-three-properties.md`
2. Archived source
   `sources/bc-isc-0669-old-massett/official-2026-07-30/audited-financial-statements-2023-2024.pdf`

Transaction evidence sheet — row 67 of 102

67 **bc-0672-2023-crest-hotel**

Estimated • low

Gitxaała Nation / Gitxaała Enterprises Corporation

Low	Selected	High	Valuation date
$10,000,000	**$18,000,000**	**$30,000,000**	**2023-05-01**

Method and basis

estimated going-concern hotel proxy at 2023-05-01; property size, debt and business allocation unavailable; screening-only

estimated going-concern hotel proxy at 2023-05-01; property size, debt and business allocation unavailable; screening-only

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 67); Total-cost conclusion: Not responsibly bounded.; Value basis / date / evidence class / confidence: Unpriced operating hotel/property acquisition, 2023; estimated.; Funding-chain conclusion: Wholly owned GECO purchase; no acquisition-specific public source found.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the vendor, legal description(s)/PID(s), LTSA instrument(s), registered titleholder and exact closing/registration date.; Obtain authoritative purchase consideration, financing and any acquisition-specific federal, provincial, municipal, settlement or other public contribution.; Do not treat consolidated property-and-equipment additions, enterprise investment balances, hotel operations or later development funding as purchase consideration or public acquisition expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$10m / $18m / $30m
B.C. presumption scenario	$10m / $18m / $30m

▼ Sources (3)

1. Canonical evidence record
   transfers/bc-0672-2023-crest-hotel.md
2. Official Gitxaała Nation announcement
   https://gitxaalanation.com/gitxaala-enterprises-corporation-acquires-crest-hotel/
3. Archived source
   sources/gitxaala/gitxaala-official-2023-05-01-crest-hotel-acquisition.txt

Transaction evidence sheet — row 68 of 102

68 **bc-0675-2017-prince-rupert-office-building**

Estimated • low

Gitga'at First Nation

Low	Selected	High	Valuation date
$200,000	**$285,000**	**$370,000**	**2017**

Method and basis

estimated bounded by Coast Funds' authoritative $370,000 combined project grant in 2017; low

estimated bounded by Coast Funds' authoritative $370,000 combined project grant in 2017; low

Why an exact number was unavailable / remaining gaps

2026-08-02 valuation and funding re-audit (index row 68); Total-cost conclusion: $0 / $0.185m / $0.370m acquisition-and-renovation project funding.; Value basis / date / evidence class / confidence: Coast Funds project grant, 2017; estimated; low confidence.; Funding-chain conclusion: Coast Funds Economic Development Fund → Nation acquisition/renovation project confirmed; acquisition allocation unknown.; Unresolved share: Any gap between confirmed consideration or the control bracket and acquisition-specific funding remains unresolved because the cited evidence lacks a closing statement or parcel allocation.; Public-money and duplicate control: Only the evidence-backed path above is classified. Financing principal, deposits, accounting cost, appraisals/proxies, shared envelopes, public-vendor receipts and later support are not added to consideration. See ../logs/2026-08-02-valuation-reaudit-rows-035-068.md.; Identify the civic address, legal description, PID, vendor, exact closing/registration date, LTSA instrument and registered titleholder.; Obtain the executed purchase agreement, title record or audited-statement disclosure establishing total consideration and financing.; Allocate the $370,000 grant between acquisition and renovation before stating any land-acquisition public expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.20m / $0.285m / $0.37m acquisition-and-renovation project
B.C. presumption scenario	$0.20m / $0.285m / $0.37m acquisition-and-renovation project

▼ **Sources (5)**

1. Canonical evidence record
   transfers/bc-0675-2017-prince-rupert-office-building.md
2. Opened Coast Funds Gitga'at project ledger
   https://coastfunds.ca/first-nations/gitgaat-nation/
3. Opened Nation GDC page
   https://www.gitgaatnation.ca/development-co
4. Opened GDC domain
   https://gitgaatcorporation.com
5. Archived source
   sources/bc-isc-0675-gitgaat/nation-entity-domain-2026-07-29/

Transaction evidence sheet — row 69 of 102

69 bc-0681-2020-kasiks-wilderness-resort

Exact • high

Kitsumkalum

Low	Selected	High	Valuation date
$480,000	**$480,000**	**$480,000**	**2020**

Method and basis

Audited purchase price, 2020; estimated; high confidence

Audited purchase price, 2020; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the seller, legal description, PID, LTSA instrument, registered titleholder, exact closing/registration date, financing, and any public funding. Do not infer public expenditure from the confirmed total purchase price.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$480,000
B.C. presumption scenario	$480,000

Sources (2)

1. Canonical evidence record `transfers/bc-0681-2020-kasiks-wilderness-resort.md`
2. Archived source `sources/bc-isc-0681-kitsumkalum/`

Transaction evidence sheet — row 70 of 102

70 bc-0681-2024-3060-thunderbird

Exact • high

Kitsumkalum / Kalum Land Holdings Corporation

Low	Selected	High	Valuation date
$1,550,000	**$1,550,000**	**$1,550,000**	**2024-04-30**

Method and basis

Audited purchase price, 2024-04-30; estimated; high confidence

Audited purchase price, 2024-04-30; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the seller, legal description, PID, LTSA instrument, registered titleholder, financing and any public contribution. Confirm whether Kalum Land Holdings Corporation is the registered titleholder rather than inferring title from its role as the acquiring entity.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$1,550,000
B.C. presumption scenario	$1,550,000

▼ Sources (2)

1. Canonical evidence record
   `transfers/bc-0681-2024-3060-thunderbird.md`
2. Archived source
   `sources/bc-isc-0681-kitsumkalum/`

Transaction evidence sheet — row 71 of 102

71 **bc-0682-2015-dease-lake-gas-station**

Exact • high

Tahltan Band

Low	Selected	High	Valuation date
$100,000	$100,000	$100,000	2015-12-15

Method and basis

Executed-transaction disclosure in audit, 2015-12-15; estimated; high confidence

Executed-transaction disclosure in audit, 2015-12-15; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the transferor, reserve parcel/legal description, land-interest type, registry instrument and present holder.; Obtain the purchase agreement or asset schedule and allocate the $100,000 consideration among land rights, buildings, equipment and other assets.; Determine the source of financing and whether any public contribution funded the acquisition.; Do not treat the full composite price as land consideration or public expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$100,000 aggregate
B.C. presumption scenario	$100,000 aggregate

▼ Sources (3)

1. Canonical evidence record
   `transfers/bc-0682-2015-dease-lake-gas-station.md`
2. ISC fiscal 2016–17 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/FNP/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=682&FY=2016-2017&DOC=Audited%20consolidated%20financial%20statements&lang=eng
3. Archived source
   `sources/bc-isc-0682-tahltan/isc-financials-2026-07-30/2016-2017-audited-consolidated-financial-statements.pdf`

Transaction evidence sheet — row 72 of 102

72 **bc-0682-2025-port-of-stewart-bulk-terminal**

Estimated • low

Tahltan Nation Development Limited Partnership / Nisga'a Nation / Arrow Northern Holdings Limited Partnership

Low	Selected	High	Valuation date
$5,000,000	$10,000,000	$20,000,000	2025-09-29

Method and basis

estimated consortium/share-purchase proxy at 2025-09-29, anchored only by the $5m acquisition-support grant; screening-only

estimated consortium/share-purchase proxy at 2025-09-29, anchored only by the $5m acquisition-support grant; screening-only

Why an exact number was unavailable / remaining gaps

Obtain the EAO transfer order or other official closing record confirming whether and when the asset reorganization closed. Identify the terminal's legal parcels/PIDs, foreshore tenure(s), registered titleholder(s), selling shareholders, total share consideration, grant disbursement/allocation and ownership percentages within the consortium. Keep the share acquisition, later internal asset transfer and $5 million joint public grant distinct.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$5m / $10m / $20m
B.C. presumption scenario	$5m / $10m / $20m

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/bc-0682-2025-port-of-stewart-bulk-terminal.md`
2. Archived source
   `sources/bc-isc-0682-tahltan/port-of-stewart-verification-2026-08-01/`

Transaction evidence sheet — row 73 of 102

73 **bc-0691-2018-valemount-crown-land**

Exact • high

Simpcw First Nation

Low	Selected	High	Valuation date
$1,500,000	**$1,500,000**	**$1,500,000**	**2018**

Method and basis

Audited accommodation allocation, 2018 commitment; estimated; high confidence

Audited accommodation allocation, 2018 commitment; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify legal descriptions/PIDs, Crown grants or LTSA instruments and the exact legal completion/registration date.; Reconcile the parcel-level valuation against legal instruments if those become public.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1,500,000 accommodation package: $1,093,450 parcels + $406,550 cash
B.C. presumption scenario	$1,500,000 accommodation package: $1,093,450 parcels + $406,550 cash

Sources (4)

1. Canonical evidence record
   `transfers/bc-0691-2018-valemount-crown-land.md`
2. Official B.C. release
   `https://news.gov.bc.ca/releases/2018FLNR0015-000338`
3. Archived source
   `sources/simpcw/bc-news-2018-valemount-land-transfer.txt`
4. Archived source
   `sources/simpcw/nation-audited-2024-25.pdf`

Transaction evidence sheet — row 74 of 102

74 **bc-0691-2024-stutt-property**

Exact • high

Simpcw First Nation

Low	Selected	High	Valuation date
$8,990,099	**$8,990,099**	**$8,990,099**	**2024-06-24**

Method and basis

Audited expressly stated total purchase price, 2024-06-24; estimated; high confidence

Audited expressly stated total purchase price, 2024-06-24; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify seller, civic address, legal descriptions/PIDs, LTSA instrument, registered titleholder and exact allocation between Nation-controlled entities.; Determine acquisition financing and any federal, provincial, municipal, settlement or other public contribution.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$8,990,099
B.C. presumption scenario	$8,990,099

Sources (5)

1. Canonical evidence record
   `transfers/bc-0691-2024-stutt-property.md`
2. Nation-hosted fiscal 2023–24 audited consolidated financial statements
   https://simpcw.com/wp-content/uploads/2026/03/2023-24-Audited-Financial-Statements.pdf
3. Nation-hosted fiscal 2024–25 audited consolidated financial statements
   https://simpcw.com/wp-content/uploads/2026/03/2024-25-Audited-Financial-Statements.pdf
4. Archived source
   `sources/simpcw/nation-audited-2023-24.pdf`
5. Archived source
   `sources/simpcw/nation-audited-2024-25.pdf`

Transaction evidence sheet — row 75 of 102

75 **bc-0710-2021-bendziny-resort**

Exact • high

Tŝideldel First Nation

Low	Selected	High	Valuation date
$785,000	**$785,000**	**$785,000**	**2021**

Method and basis

Audited purchase price, May 2021; estimated; high confidence

Audited purchase price, May 2021; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the seller, legal description/PID, LTSA instrument, exact closing/registration date and registered titleholder.; Determine the source and terms of the $400,000 advance, remaining financing and any federal, provincial, municipal or other public contribution.; Verify whether the operating entities hold title or only operate the Nation-owned asset.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$785,000
B.C. presumption scenario	$785,000

▼ Sources (5)

1. Canonical evidence record
   transfers/bc-0710-2021-bendziny-resort.md
2. Nation economic-development page
   https://www.tsideldel.org/economic-development
3. Nation industrial update
   https://www.tsideldel.org/post/industrial-update-t%C5%9Dideldel-first-nation-taking-the-lead-on-traditional-territory
4. ISC-hosted fiscal 2020–21 audited statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=710&FY=2020-2021&DOC=Audited+consolidated+financial+statements&lang=eng
5. Archived source
   sources/bc-isc-0710-tsideldel-first-nation/first-pass-2026-07-30/

Transaction evidence sheet — row 76 of 102

76 **bc-0714-2019-elkin-creek-guest-ranch**

Estimated • low

Xeni Gwet'in First Nations Government

Low	Selected	High	Valuation date
$180,000	**$214,000**	**$300,000**	**FY2019–20**

Method and basis

estimated accounting-cost proxy at FY2019–20, conditional on the $214,000 land addition being this ranch; low

estimated accounting-cost proxy at FY2019–20, conditional on the $214,000 land addition being this ranch; low

Why an exact number was unavailable / remaining gaps

Identify the seller, legal descriptions/PIDs, LTSA instrument, registered titleholder and exact closing/registration date.; Obtain authoritative purchase consideration, financing and any acquisition-specific public contribution.; Identify the lodge's title/operating entity; do not assume that disclosed controlled entity 1224366 B.C. Ltd. holds the ranch without corporate/title evidence.; Determine whether the fiscal 2019–20 $214,000 land addition is the ranch, another property or an aggregate; do not classify it as consideration or public expenditure without underlying evidence.; Do not classify the later provincial renovation/development grant as acquisition expenditure or purchase consideration.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.18m / $0.214m / $0.30m
B.C. presumption scenario	$0.18m / $0.214m / $0.30m

▼ Sources (6)

1. Canonical evidence record
   transfers/bc-0714-2019-elkin-creek-guest-ranch.md
2. Opened Destination BC case study
   https://www.destinationbc.ca/content/uploads/2024/06/Nemiah-Valley-Lodge-Case-Study-CCC-Final.pdf
3. ISC fiscal 2020–21 audited consolidated financial statements
   https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/DisplayBinaryData.aspx?BAND_NUMBER_FF=714&FY=2020-2021&DOC=Audited+consolidated+financial+statements&lang=eng
4. Archived source
   sources/bc-isc-0714-xeni-gwetin/destination-bc-nemiah-valley-lodge-case-study.pdf
5. Archived source
   sources/bc-isc-0714-xeni-gwetin/2026-07-30-nation-home.html
6. Archived source
   sources/bc-isc-0714-xeni-gwetin/audited-financial-statements-2020-21.pdf

Transaction evidence sheet — row 77 of 102

77 **bc-0716-2021-blue-lake**

Estimated • medium

Xatśūll First Nation / Soda Creek Land Holdings Ltd.

Low	Selected	High	Valuation date
$300,000	**$375,000**	**$500,000**	**FY2021–22**

Method and basis

land-value proxy CAD 0.30m / 0.35m / 0.45m plus finite transaction-cost allowance CAD 0 / 25k / 50k

estimated audited $350,000 Blue Lake asset cost, FY2021–22; medium for proxy, not price

Why an exact number was unavailable / remaining gaps

Obtain the legal description/PID, LTSA instrument, exact closing and registration date, Crown disposition/ministerial order, and executed conveyancing documents. Quantify the confirmed settlement credit, Canada/B.C. land-value allocation and B.C. transaction costs if authoritative records become public. Parked after two bounded public instrument passes: no identifier emerged, and the underlying historic title/instrument is a paid-LTSA or non-public provincial disposition-record blocker.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.30m / $0.35m / $0.45m in-kind land value proxy, plus unquantified transaction costs
B.C. presumption scenario	$0.30m / $0.35m / $0.45m in-kind land value proxy, plus unquantified transaction costs

▼ **Sources (1)**

1. Canonical evidence record
`transfers/bc-0716-2021-blue-lake.md`

Transaction evidence sheet — row 78 of 102

78 bc-0717-2023-deer-creek-ranch

Estimated • high

Yunesit'in Government / 1380646 BC Ltd.

Low	Selected	High	Valuation date
$3,500,000	$3,587,500	$3,675,000	FY2022–23

Method and basis

CAD 3.500m audited transaction cost + finite associated-fee allowance of 0% / 2.5% / 5%

Audited transaction cost, FY2022–23; estimated; high confidence

Why an exact number was unavailable / remaining gaps

Obtain the legal parcel/PID, vendor, exact closing and registration date, and LTSA instrument/title.; Determine the amount and composition of associated fees.; Obtain acquisition-specific evidence establishing whether the audit's $3,500,000 ISC Investment Fund revenue financed the ranch; do not infer that linkage from equal amounts alone.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$3,500,000 plus undisclosed associated fees
B.C. presumption scenario	$3,500,000 plus undisclosed associated fees

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/bc-0717-2023-deer-creek-ranch.md`
2. Archived source
   `sources/yunesitin/isc-audited-consolidated-financial-statements-2022-2023.pdf`

Transaction evidence sheet — row 79 of 102

79 **bc-0717-2024-hanceville-cutoff-ranch**

Estimated • medium-low

Yunesit'in Government / 1380646 BC Ltd.

Low	Selected	High	Valuation date
$1,900,000	**$2,041,000**	**$2,200,000**	**FY2024–25**

Method and basis

estimated audited $2,040,907 land-addition proxy at FY2024–25; medium-low

estimated audited $2,040,907 land-addition proxy at FY2024–25; medium-low

Why an exact number was unavailable / remaining gaps

Obtain the PID, vendor, exact closing/registration date and LTSA instrument/title chain.; Determine the purchase price and any closing-cost components within the $2,040,907 accounting addition.; Obtain the final ISC approval and acquisition-specific amount actually disbursed; keep later renovation/program spending separate.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.90m / $2.041m / $2.20m
B.C. presumption scenario	$1.90m / $2.041m / $2.20m

▼ Sources (6)

1. Canonical evidence record
   transfers/bc-0717-2024-hanceville-cutoff-ranch.md
2. Nation February 2024 newsletter
   https://www.yunesitin.ca/wp-content/uploads/2024/02/YG-Newsletter-Febuary-2024.pdf
3. CRD Area K application report
   https://pub-crd.escribemeetings.com/filestream.ashx?DocumentId=52074
4. Archived source
   sources/yunesitin/nation-newsletter-february-2024.pdf
5. Archived source
   sources/yunesitin/crd-alrk20250002-1380646-bc-ltd.pdf
6. Archived source
   sources/yunesitin/isc-audited-consolidated-financial-statements-2024-2025.pdf

Transaction evidence sheet — row 80 of 102

80 bc-0719-2022-poplar-glade

Exact • high

Williams Lake First Nation / Spelem Holdings Ltd.

Low	Selected	High	Valuation date
$1,074,991	**$1,074,991**	**$1,074,991**	**2021–22**

Method and basis

Authoritative vendor consideration, 2021–22 closing window; estimated; high confidence

Authoritative vendor consideration, 2021–22 closing window; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Obtain the LTSA instrument and exact closing/registration date.; Confirm Spelem Holdings Ltd.'s relationship to WLFN through an authoritative corporate record.; Identify financing and any acquisition-specific public contribution.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$1,074,991
B.C. presumption scenario	$1,074,991

▼ Sources (5)

1. Canonical evidence record
   transfers/bc-0719-2022-poplar-glade.md
2. School District 27 special public board agenda
   https://www.sd27.bc.ca/documents/d51dacf8-d7b3-5a25-9cd8-651bda7a5872/2023-02-21-special-public-board-meeting-agenda.0ea2755900.pdf
3. BC Builds property page
   https://www.bcbuildshomes.ca/williams-lake
4. BC Builds Property Opportunity Notice
   https://www.bcbuildshomes.ca/sites/default/files/2026-02/property-opportunity-notice-williams-lake-eleventh-avenue-north.pdf
5. Archived source
   sources/williams-lake-first-nation/

Transaction evidence sheet — row 81 of 102

81 **bc-0719-2023-st-josephs-mission-site**

Exact • medium

Williams Lake First Nation / WLFN SJM Residential School Project GP Ltd.

Low	Selected	High	Valuation date
$1,200,000	**$1,200,000**	**$1,200,000**	**2023-09-05**

Method and basis

Contemporaneous secondary transaction report, 2023-09-05; estimated; medium confidence

Contemporaneous secondary transaction report, 2023-09-05; estimated; medium confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Obtain the purchase agreement or LTSA title/instrument.; Identify seller, legal description, PID(s), registered titleholder and exact closing/registration date.; Confirm the reported total consideration and provincial expenditure through an official funding agreement, public-accounts record, audited statement or transaction instrument.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1,200,000 reported
B.C. presumption scenario	$1,200,000 reported

▼ **Sources (6)**

1. Canonical evidence record
   `transfers/bc-0719-2023-st-josephs-mission-site.md`
2. Williams Lake First Nation release
   https://www.wlfn.ca/news/williams-lake-first-nation-purchases-st-josephs-mission-residential-school-site/
3. Province of British Columbia release
   https://news.gov.bc.ca/releases/2023IRR0046-001405
4. Williams Lake First Nation investigation page
   https://www.wlfn.ca/about-wlfn/sjm-investigation
5. Williams Lake Tribune / Black Press report
   https://www.wltribune.com/news/williams-lake-first-nation-purchases-st-josephs-mission-school-site-5469399
6. Archived source
   `sources/williams-lake-first-nation/`

Transaction evidence sheet — row 82 of 102

82 bc-0723-2022-bc-cattle-company-ranch

Exact • high

Stswecem'c Xget'tem First Nation

Low	Selected	High	Valuation date
$16,000,000	**$16,000,000**	**$16,000,000**	**2022-12-16**

Method and basis

Official provincial seller payment, 2022-12-16; estimated; high confidence

Official provincial seller payment, 2022-12-16; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Obtain the purchase/conveyance documents and identify every legal parcel/PID, LTSA instrument, titleholder and land registration date.; Determine the remaining $16 million allocation among land and other ranch assets without treating the audited $2.05 million company-share amount as additional expenditure.; Establish whether SXDC Ltd., SXD Limited Partnership or another Nation affiliate holds title or operates the acquired interests.

Funding path

B.C.	$16.000m
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0
B.C. presumption scenario	$16.000m

▼ Sources (7)

1. Canonical evidence record
   transfers/bc-0723-2022-bc-cattle-company-ranch.md
2. B.C. news release
   https://news.gov.bc.ca/releases/2022IRR0067-001916
3. BC Treaty Commission release
   https://bctreaty.ca/wp-content/uploads/2022/12/NewsRelease_Ranch_transfer_SXFN_NStQ_Dec2022_1.pdf
4. Archived source
   sources/bc-isc-0723-stswecemc-xgettem/bc-news-bc-cattle-ranch-2022-12-19.html
5. Archived source
   sources/bc-isc-0723-stswecemc-xgettem/bc-treaty-commission-ranch-transfer-2022-12-20.pdf
6. Archived source
   sources/bc-isc-0723-stswecemc-xgettem/bc-treaty-commission-ranch-transfer-2022-12-20.txt
7. Archived source
   sources/bc-isc-0723-stswecemc-xgettem/isc-fnfta-2026-08-01/

Transaction evidence sheet — row 83 of 102

83 **bc-isc-0544-2025-fell-farm**

Estimated • low

Prophet River First Nation

Low	Selected	High	Valuation date
$3,500,000	**$4,250,000**	**$5,000,000**	**2023**

Method and basis

estimated proposal/listing range at 2023 offer/ask, carried to 2025 completion without inflation because negotiated timing unknown; low

estimated proposal/listing range at 2023 offer/ask, carried to 2025 completion without inflation because negotiated timing unknown; low

Why an exact number was unavailable / remaining gaps

Identify civic/legal description, PIDs, seller styling, registered titleholder/entity, and exact closing/registration date.; Establish final total consideration and allocate it among land, buildings, equipment and cattle.; Identify any public acquisition funding separately from total consideration.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$3.5m / $4.25m / $5.0m
B.C. presumption scenario	$3.5m / $4.25m / $5.0m

▼ **Sources (8)**

1. Canonical evidence record
   `transfers/bc-isc-0544-2025-fell-farm.md`
2. Official completion announcement
   https://prophetriverfirstnation.com/expanding-our-land-base/
3. Official 2023 property survey
   https://prophetriverfirstnation.com/09-land-purchase-survey/
4. Official 2023 Fell Farm property sheet
   https://prophetriverfirstnation.com/wp-content/uploads/2023/10/Wayne-Fell-Farm.pdf
5. Archived source
   `sources/prophet-river/prfn-post-135799.json`
6. Archived source
   `sources/prophet-river/2023-09-27-land-purchase-survey-wp-api.json`
7. Archived source
   `sources/prophet-river/2023-10-wayne-fell-farm.pdf`
8. Archived source
   `sources/prophet-river/2023-10-wayne-fell-farm.pdf.ocr.txt`

Transaction evidence sheet — row 84 of 102

84 **bc-joint-2020-gateway-286**

Estimated • low

Coldwater, Lower Nicola, Nooaitch, Shackan and Upper Nicola, through Spayum Holdings Limited Partnership

Low	Selected	High	Valuation date
$0	**$1,500,000**	**$4,000,000**	**2025**

Method and basis

estimated 25-acre highway-interchange Crown-land proxy at completion by 2025; screening-only

estimated 25-acre highway-interchange Crown-land proxy at completion by 2025; screening-only

Why an exact number was unavailable / remaining gaps

Identify the Crown disposition/file, legal description, PID(s), registered titleholder and exact conveyance/registration date.; Determine whether the disposition was nominal, a grant, or carried other consideration; do not infer a land value from the planned $40 million private development.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	Cash consideration unknown; $0 / $1.5m / $4m in-kind land-value screening range
B.C. presumption scenario	Cash consideration unknown; $0 / $1.5m / $4m in-kind land-value screening range

Sources (5)

1. Canonical evidence record
   `transfers/bc-joint-2020-gateway-286.md`
2. Archived source
   `sources/shackan/bc-gateway-286-transfer-2020-09-18.html`
3. Archived source
   `sources/shackan/nicola-valley-economic-development-protocol-2019-03-14.*`
4. Archived source
   `sources/shackan/bc-gateway-286-grant-2022-05-13.html`
5. Archived source
   `sources/shackan/city-merritt-gateway-286-2026-07-28.html`

Transaction evidence sheet — row 85 of 102

85 bc-mst-2016-2017-provincial-jericho-lands

Exact • high

Musqueam, Squamish and Tsleil-Waututh Nations, through MST (Jericho 2016) Limited Partnership

Low	Selected	High	Valuation date
$480,000,000	**$480,000,000**	**$480,000,000**	**2016**

Method and basis

Official vendor disclosure, November 2016/2017 closings; estimated; high confidence

Official vendor disclosure, November 2016/2017 closings; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the LTSA transfer instruments, closing-to-parcel allocation and post-sale registered nominee/titleholder.; Allocate the aggregate price and any non-cash settlement component between parcels/closings only if an authoritative source does so.; Identify financing and any public acquisition contribution; do not infer it from project loans or later development spending.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$480,000,000 net sale price
B.C. presumption scenario	$480,000,000 net sale price

▼ **Sources (6)**

1. Canonical evidence record
   transfers/bc-mst-2016-2017-provincial-jericho-lands.md
2. Province of British Columbia release
   https://news.gov.bc.ca/releases/2016MTICS0010-000538
3. Musqueam fiscal 2017–18 audited statements
   https://www.musqueam.bc.ca/wp-content/uploads/2019/01/MIB-2018-Consolidated-FS-1.pdf
4. Archived source
   sources/musqueam/2016-04-08-bc-provincial-jericho-sale.pdf
5. Archived source
   sources/musqueam/2018-musqueam-consolidated-financial-statements.pdf
6. Archived source
   sources/musqueam/jericho-provincial-sale-2026-08-02/

Transaction evidence sheet — row 86 of 102

86 **bc-mst-2018-west-vancouver-clc-interest**

Exact • high

Musqueam, Squamish and Tsleil-Waututh Nations, through MST (West Vancouver) Limited Partnership

Low	Selected	High	Valuation date
$10,587,000	**$10,587,000**	**$10,587,000**	**2018-12-14**

Method and basis

CLC authoritative consideration for remaining 50%, agreement 2018-12-14; estimated; high confidence

CLC authoritative consideration for remaining 50%, agreement 2018-12-14; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify the legal description, PID, registered titleholder and LTSA instrument.; Establish the exact completion/registration date, payment mechanics and any financing or public contribution not disclosed by CLC's release.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$10,587,000
B.C. presumption scenario	$10,587,000

Sources (3)

1. Canonical evidence record
`transfers/bc-mst-2018-west-vancouver-clc-interest.md`
2. Archived source
`sources/musqueam/isc-financials-2026-08-01/audited-financial-statements-21-22.pdf`
3. Archived source
`sources/mst-west-vancouver/2026-08-02-clc-official/clc-2018-12-14-4195-marine-drive.html`

Transaction evidence sheet — row 87 of 102

87 **bc-mst-2025-heather-lands-south**

Estimated • very low

Musqueam, Squamish and Tsleil-Waututh Nations, through MST Partnership

Low	Selected	High	Valuation date
$100,000,000	**$200,000,000**	**$400,000,000**	**2025**

Method and basis

50% acquired interest × whole-phase residual land value CAD 200m / 400m / 800m

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

Identify exact closing/registration date, legal descriptions/PIDs, instrument, seller styling and registered titleholder.; Establish total consideration and any public financing or Crown-vendor terms.; Monitor the northern 7.5-acre portion separately; do not count its continuing co-ownership or an agreement for a future purchase as a completed transfer.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$80m / $180m / $350m
B.C. presumption scenario	$80m / $180m / $350m

▼ **Sources (7)**

1. Canonical evidence record
   transfers/bc-mst-2025-heather-lands-south.md
2. Official August 2025 MST Nations community update
   https://www.squamish.net/wp-content/uploads/2025/09/aa0c4c42-7623-4f48-b4d0-1ae49bfbbb2d.pdf
3. Official January 2025 Heather Lands project update
   https://www.squamish.net/wp-content/uploads/2025/02/MST-Heather-Lands-Project-Update-January-2025.pdf
4. Official Canada Lands Company Heather Lands property page
   https://www.clc-sic.ca/real-estate/heather-lands
5. Archived source
   sources/bc-isc-0555-squamish/nation-domain-2026-07-29/mst-community-update-2025-08.pdf
6. Archived source
   sources/bc-isc-0555-squamish/nation-domain-2026-07-29/mst-heather-lands-project-update-2025-01.pdf
7. Archived source
   sources/bc-isc-0555-squamish/clc-2026-08-02/

Transaction evidence sheet — row 88 of 102

88 **bc-squamish-2025-international-plaza**

Estimated • very low

Squamish Nation / Nch’ḵay̓ Development Corporation

Low	Selected	High	Valuation date
$140,000,000	**$235,000,000**	**$350,000,000**	**2025**

Method and basis

471 units × 250k/400k/575k + 65,000 sq ft × 250/450/700 + site utility, rounded

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

Exact civic address, legal description/PID, seller, registered titleholder, transfer instrument and exact closing/registration date.; Total consideration, payment structure and any acquisition-specific public financing.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$20m / $50m / $120m
B.C. presumption scenario	$20m / $50m / $120m

Sources (2)

1. Canonical evidence record
   `transfers/bc-squamish-2025-international-plaza.md`
2. Archived source
   `sources/bc-isc-0555-squamish/nchkay-controlled-entity-2026-08-01/`

Transaction evidence sheet — row 89 of 102

89 **cna-river-ranch-road-merritt**

Estimated • low

Citxw Nlaka'pamux Assembly and its eight Participating Bands

Low	Selected	High	Valuation date
$1,000,000	**$1,800,000**	**$3,000,000**	**2026-07-28**

Method and basis

estimated 15.4-acre improved Merritt parcel proxy at 2026-07-28; screening-only

estimated 15.4-acre improved Merritt parcel proxy at 2026-07-28; screening-only

Why an exact number was unavailable / remaining gaps

Identify the seller, registered titleholder, exact closing/registration date, and LTSA transfer instrument.; Identify total consideration and the external funding source, amount, and public/private classification.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$1.0m / $1.8m / $3.0m
B.C. presumption scenario	$1.0m / $1.8m / $3.0m

▼ Sources (5)

1. Canonical evidence record
   `transfers/cna-river-ranch-road-merritt.md`
2. Official CNA announcement
   `https://www.cna-trust.ca/blog/CNA-Purchases-154-Acres-in-Merritt-to-Strengthen-nekpmx-Planning-for-the-Future.htm`
3. City of Merritt covenant-discharge report
   `https://pub-merritt.escribemeetings.com/filestream.ashx?DocumentId=12043`
4. Archived source
   `sources/ashcroft/2026-cna-river-ranch-road-purchase.md`
5. Archived source
   `sources/ashcroft/2025-city-merritt-covenant-discharge-3299-river-ranch-road.md`

Transaction evidence sheet — row 90 of 102

90 **haisla-2024-sunrise-general-store-building**

Estimated • low

Haisla Nation / yáqʷa Development Corporation

Low	Selected	High	Valuation date
$300,000	$600,000	$1,000,000	2024-06-26

Method and basis

estimated small commercial-building proxy at 2024-06-26; screening-only

estimated small commercial-building proxy at 2024-06-26; screening-only

Why an exact number was unavailable / remaining gaps

Identify the legal description/PID, seller, registered titleholder, exact closing/registration dates, title instrument, purchase consideration and any acquisition-specific public funding. Do not count the confirmed $255,645 upgrades grant as land consideration or public acquisition expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.30m / $0.60m / $1.00m
B.C. presumption scenario	$0.30m / $0.60m / $1.00m

▼ Sources (3)

1. Canonical evidence record
   transfers/haisla-2024-sunrise-general-store-building.md
2. Archived source
   sources/haisla/corporate-sources-2026-08-01/
3. Archived source
   sources/haisla/coast-funds-2026-08-02/

Transaction evidence sheet — row 91 of 102

91 **bc-0663-2016-bamfield-inlet-package**

Estimated • low

Huu-ay-aht First Nations

Low	Selected	High	Valuation date
$4,000,000	**$8,000,000**	**$15,000,000**	**2016**

Method and basis

estimated eleven-parcel mixed marina/lodge/airport/marine-commercial package proxy at Jan. 2016; screening-only

estimated eleven-parcel mixed marina/lodge/airport/marine-commercial package proxy at Jan. 2016; screening-only

Why an exact number was unavailable / remaining gaps

The public record does not disclose registered consideration or a closing statement.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$4m / $8m / $15m
B.C. presumption scenario	$4m / $8m / $15m

▼ Sources (0)

1. No external URL was captured in the canonical record; see the archived transfer record and audit matrices.

Transaction evidence sheet — row 92 of 102

92 **bc-0663-2017-sarita-bay-western**

Exact • high

Huu-ay-aht First Nations

Low	Selected	High	Valuation date
$3,000,000	**$3,000,000**	**$3,000,000**	**2017**

Method and basis

Joint buyer/vendor release and public issuer disclosure, May 2017; estimated; high confidence

Joint buyer/vendor release and public issuer disclosure, May 2017; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. The public record does not disclose registered consideration or a closing statement.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$3,000,000 aggregate
B.C. presumption scenario	$3,000,000 aggregate

▼ Sources (0)

1. No external URL was captured in the canonical record; see the archived transfer record and audit matrices.

Transaction evidence sheet — row 93 of 102

93 **kwantlen-2017-mcmillan-island-township**

Estimated • low

Kwantlen First Nation

Low	Selected	High	Valuation date
$0	$750,000	$2,000,000	2017-10-05

Method and basis

estimated 3.5-acre municipal corner parcel at 2017-10-05; transfer tenure and terms absent; screening-only

estimated 3.5-acre municipal corner parcel at 2017-10-05; transfer tenure and terms absent; screening-only

Why an exact number was unavailable / remaining gaps

Identify legal description/PID, bylaw number, LTSA instrument, exact registration date and registered-title particulars.; Establish the anonymous donor's purchase amount, other terms and whether any public expenditure accompanied the privately funded purchase.; Determine whether the later federal addition-to-reserve process completed.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0 / $0.75m / $2.0m in-kind/consideration proxy
B.C. presumption scenario	$0 / $0.75m / $2.0m in-kind/consideration proxy

▼ Sources (2)

1. Canonical evidence record
   `transfers/kwantlen-2017-mcmillan-island-township.md`
2. Archived source
   `sources/bc-isc-0564-kwantlen-first-nation/township-langley-brae-island-2026-08-02/`

Transaction evidence sheet — row 94 of 102

94 **quatsino-2021-western-coal-harbour**

Estimated • low

Quatsino First Nation / wholly owned limited partnership

Low	Selected	High	Valuation date
$550,000	**$669,000**	**$800,000**	**FY2021–22**

Method and basis

estimated conditional proxy from related entity's $669,110 land cost, FY2021–22; low

estimated conditional proxy from related entity's $669,110 land cost, FY2021–22; low

Why an exact number was unavailable / remaining gaps

Identify the exact purchaser and registered titleholder, civic/legal description, PID, LTSA instrument, closing/registration date, authoritative area, purchase consideration, financing and any federal, provincial or other public funding. Reconcile the property to 1279195 Limited Partnership's $669,110 accounting land balance without assuming equivalence. The official-release avenue is now complete; this lead remains parked pending a new free parcel/title/funding key or authorized paid-title access.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.55m / $0.669m / $0.80m
B.C. presumption scenario	$0.55m / $0.669m / $0.80m

▼ **Sources (2)**

1. Canonical evidence record
   `transfers/quatsino-2021-western-coal-harbour.md`
2. Archived source
   `sources/quatsino/`

Transaction evidence sheet — row 95 of 102

95 **titqet-district-lot-1575**

Estimated • extremely low

T’ít’q’et / Nation-controlled corporation

Low	Selected	High	Valuation date
$50,000	**$500,000**	**$5,000,000**	**FY2023–24**

Method and basis

forced one-order-of-magnitude bracket around CAD 0.5m; conveyed area unavailable

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

A bounded public-expenditure reconciliation pass on 2026-08-02 searched for the 2011 agreement and an underlying BC Hydro conveyance/expenditure record. Exact; phrase web searches and BC Hydro's official sitemap produced no agreement, closing instrument, parcel-specific expenditure, or disclosed amount. The already archived Nation annual report remains the strongest public official completion source; no totals or value classifications changed.; Obtain the 2011 Community Settlement Agreement and identify the complete settlement consideration without assigning an unsupported land value.; Identify the exact legal parcel/remainder, PID, closing date, LTSA instrument, and T’ít’q’et-controlled registered titleholder.; Determine whether the addition-to-reserve process later completed.; Monitor former IR 5 only for executed-transfer evidence; do not combine it with the completed District Lot 1575 conveyance.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.25m / $1.0m / $4.0m
B.C. presumption scenario	$0.25m / $1.0m / $4.0m

▼ Sources (3)

1. Canonical evidence record
   transfers/titqet-district-lot-1575.md
2. Archived source
   sources/bc-isc-0593-titqet/2019-12-newsletter.pdf
3. Archived source
   sources/bc-isc-0593-titqet/2023-24-annual-report.pdf

Transaction evidence sheet — row 96 of 102

96 **shxwhay-village-2016-aggregate-royalty-land-settlement**

Exact • high

Shxwhá:y Village / 1057635 Holdings Limited Partnership

Low	Selected	High	Valuation date
$609,001	**$609,001**	**$609,001**	**FY2015–16**

Method and basis

Audited transaction disclosure, FY2015–16; estimated; high confidence

Audited transaction disclosure, FY2015–16; estimated; high confidence

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Obtain the executed land settlement/royalty-extension agreement.; Identify the transferor, exact parcel/legal description/PID, titleholder, closing/registration date and LTSA instrument.; Determine whether any acquisition-specific public funding was involved.; Obtain an entity-level property schedule for 1057635 Holdings Limited Partnership; do not infer current ownership solely from the 2016 contribution.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0.609m private in-kind
Unresolved share	$0
B.C. presumption scenario	$0

▼ Sources (2)

1. Canonical evidence record
   `transfers/shxwhay-village-2016-aggregate-royalty-land-settlement.md`
2. Archived source
   `sources/bc-isc-0570-shxwhay-village/isc-financials-2026-08-01/shxwhay-village-audited-2015-2016.pdf`

Transaction evidence sheet — row 97 of 102

97 tsou-ke-2015-section-40-sooke

Estimated • very low

T'Sou-ke First Nation / Thuna Meh Mun-ah Holdings Inc.

Low	Selected	High	Valuation date
$3,000,000	**$7,500,000**	**$18,000,000**	**2015**

Method and basis

148.3 acres × CAD 20k / 50k / 120k per acre

Forced residual valuation; forced estimate replacing the earlier unbounded result; valuation at transfer year; very low confidence. Asset attributes/agreement terms remain insufficient, so this may materially overstate or understate value.

Why an exact number was unavailable / remaining gaps

Obtain the underlying provincial disposition/Crown grant and land-title instrument to establish the transferor styling, instrument number, exact surveyed area, total consideration, any agreed/appraised value, public expenditure and tax-exemption value. Section 40 is now conclusively identified as the second Broom Hill parcel. Do not count Section 41 unless an authoritative source proves an on-or-after-2015 transfer date.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.10m / $0.50m / $2.0m
B.C. presumption scenario	$0.10m / $0.50m / $2.0m

▼ **Sources (3)**

1. Canonical evidence record
   `transfers/tsou-ke-2015-section-40-sooke.md`
2. Archived source
   `sources/bc-isc-0657/controlled-entity-2026-07-30/`
3. Archived source
   `sources/bc-isc-0657/audited-statements-2026-07-30/`

Transaction evidence sheet — row 98 of 102

98 **tsuubaa-asatx-2024-district-lot-27**

Estimated • medium

Ts’uubaa-asatx / TSU Holdings GP Inc.

Low	Selected	High	Valuation date
$1,600,000	$1,600,000	$1,600,000	2024-11-18

Method and basis

Official B.C. estimate at 2024-11-18 disposition; estimated; medium confidence

Official B.C. estimate at 2024-11-18 disposition; estimated; medium confidence

Why an exact number was unavailable / remaining gaps

Obtain the LTSA title and instrument to establish the exact registration date and current registered owner; confirm Ts’uubaa-asatx's control and beneficial ownership of TSU Holdings GP Inc.; and extract or otherwise open the image-only ITA to determine exact consideration and implementation terms. Keep the approximate $1.6 million value separate from purchase consideration and confirmed public expenditure.

Funding path

B.C.	Confirmed B.C. in-kind/public path; dollar amount unproven
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	Approximately $1,600,000 in-kind provincial land value
B.C. presumption scenario	Approximately $1,600,000 in-kind provincial land value

▼ Sources (2)

1. Canonical evidence record
   `transfers/tsuubaa-asatx-2024-district-lot-27.md`
2. Archived source
   `sources/bc-isc-0643-tsuubaa-asatx/`

Transaction evidence sheet — row 99 of 102

99 **tzeachten-2016-legal-obligation-atr**

Estimated • very low

Ch’íyáqtel / Tzeachten First Nation

Low	Selected	High	Valuation date
$2,900,000	**$5,700,000**	**$11,500,000**	**2016**

Method and basis

estimated urban-land proxy at 2016 approval: 28.71 acres × $0.10m/$0.20m/$0.40m per acre; screening-only/very low

estimated urban-land proxy at 2016 approval: 28.71 acres × $0.10m/$0.20m/$0.40m per acre; screening-only/very low

Why an exact number was unavailable / remaining gaps

Identify the parcel/legal description, reserve name, transferor, underlying order or instrument, exact approval/registration date, and all consideration or funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$2.9m / $5.7m / $11.5m
B.C. presumption scenario	$2.9m / $5.7m / $11.5m

▼ Sources (3)

1. Canonical evidence record
   transfers/tzeachten-2016-legal-obligation-atr.md
2. Archived source
   sources/aqam/isc-approved-additions-to-reserve-2016-2026-2026-07-27.html
3. Archived source
   sources/bc-isc-0575-tzeachten/2016-legal-obligation-audit-2026-08-02/

Transaction evidence sheet — row 100 of 102

100 **tzeachten-2020-community-atr**

Estimated • very low

Ch’íyáqtel / Tzeachten First Nation

Low	Selected	High	Valuation date
$250,000	**$500,000**	**$1,000,000**	**2020**

Method and basis

estimated urban-land proxy at 2020 approval: 2.49 acres × $0.10m/$0.20m/$0.40m per acre; screening-only/very low

estimated urban-land proxy at 2020 approval: 2.49 acres × $0.10m/$0.20m/$0.40m per acre; screening-only/very low

Why an exact number was unavailable / remaining gaps

Identify the parcel/legal description, reserve name, transferor, underlying order or instrument, exact approval/registration date, and all consideration or funding. The fiscal 2020–21 $100,000 accounting Land addition remains an unresolved parcel-identification lead, not consideration or public expenditure.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.25m / $0.50m / $1.00m
B.C. presumption scenario	$0.25m / $0.50m / $1.00m

▼ **Sources (2)**

1. Canonical evidence record
`transfers/tzeachten-2020-community-atr.md`
2. Archived source
`sources/aqam/isc-approved-additions-to-reserve-2016-2026-2026-07-27.html`

Transaction evidence sheet — row 101 of 102

101 **tzeachten-2024-50-acre-acquisition-atr**

Exact • high

Ch’íyáqtel / Tzeachten First Nation

Low	Selected	High	Valuation date
$23,500,000	**$23,500,000**	**$23,500,000**	**2024**

Method and basis

Stated negotiated purchase price, February 2024; estimated; high confidence; $23.480404m accounting addition is a cross-check only

Stated negotiated purchase price, February 2024; estimated; high confidence; $23.480404m accounting addition is a cross-check only

Why an exact number was unavailable / remaining gaps

An exact transaction amount was found; remaining gaps concern allocation, title, or funding details rather than the selected value. Identify seller, civic address/legal description, PID or reserve survey, acquisition and ATR instruments, exact dates, registered/interim titleholder, any closing adjustment to the stated $23.5 million negotiated price, and any federal, provincial or other funding.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	Payment to vendor confirmed; ultimate buyer cash/debt source unresolved
Unresolved share	$23.5m
B.C. presumption scenario	$23.5m

▼ Sources (5)

1. Canonical evidence record
   transfers/tzeachten-2024-50-acre-acquisition-atr.md
2. Archived source
   sources/bc-isc-0575-tzeachten/nation-domain-2026-07-29/
3. Archived source
   sources/aqam/isc-approved-additions-to-reserve-2016-2026-2026-07-27.html
4. Archived source
   sources/bc-isc-0575-tzeachten/50-acre-verification-2026-08-01/
5. Archived source
   sources/tzeachten/isc-financials-2026-08-01/

Transaction evidence sheet — row 102 of 102

102 yakweakwioose-2020-2021-three-reserve-lots

Estimated • very low

Yeqwyeqwí:ws / Yakweakwioose

Low	Selected	High	Valuation date
$800,000	$1,109,000	$1,500,000	FY2020–21

Method and basis

estimated three-lot proxy centred on FY2020–21 $1.109390m Land addition; screening-only/very low; $300k deposit included, not added

estimated three-lot proxy centred on FY2020–21 $1.109390m Land addition; screening-only/very low; $300k deposit included, not added

Why an exact number was unavailable / remaining gaps

Identify the lots, legal descriptions/PIDs, sellers, contracts, closing and registration dates, title/instruments, actual consideration and any acquisition-specific public funding. Explain the later Land-cost reduction to $1,088,021 without assuming it represents a disposition or price adjustment.

Funding path

B.C.	$0
Federal/other public	$0
Private/Nation/debt	$0
Unresolved share	$0.80m / $1.109m / $1.50m
B.C. presumption scenario	$0.80m / $1.109m / $1.50m

▼ Sources (2)

1. Canonical evidence record
   `transfers/yakweakwioose-2020-2021-three-reserve-lots.md`
2. Archived source
   `sources/bc-isc-0576-yakweakwioose/isc-audits-2026-07-31/`

Limitations and next evidence triggers

This is a comprehensive public-source valuation and funding analysis, not an appraisal, title opinion, forensic audit or allegation of misconduct. lower-confidence estimated ranges can materially overstate or understate value. Corporate acquisitions may include liabilities and businesses; in-kind and brownfield transfers can have negative or contingent net value; and accounting additions may include costs other than consideration.

Evidence that would replace estimates

- LTSA title searches, transfer instruments and declared consideration.
- Closing statements, purchase agreements and asset-allocation schedules.
- BC Registry historical corporate reports, shareholder ledgers and financing instruments.
- Parcel identifiers, legal descriptions, appraisals, assessments, building areas and condition reports.
- Government payment ledgers, settlement allocations and Nation-controlled-entity loan schedules.

Until those records are available, the report provides finite ranges because the requested completion rule requires every transfer to carry a number. The selected values should therefore be read together with evidence tier, confidence and the exact-price gap—not as 102 equally certain prices.