

June 8, 2017

Dennis Back
City Clerk
City of Burnaby
Burnaby, BC V5G 1M2

Dear Mr. Back:

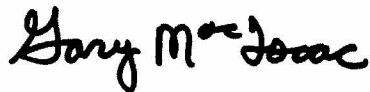
Subject: Taxation of Employer-Provided Health Benefit Plans

Thank-you for better advising of the City of Burnaby's position on taxation of employer-provided health benefit plans and for attaching the accompanying report from your Finance Management Committee.

This is also a matter of interest to UBCM as we administer a Group Benefit Program that provides coverage to 3,500 local government employees. We concur with the analysis provided in the report to your Financial Management Committee.

I will also ensure that your correspondence is shared with the UBCM Presidents Committee, which is the group responsible for overseeing our Member Benefit Program.

Sincerely,



Gary MacIsaac
Executive Director, UBCM