



Teck Alaska Incorporated
Red Dog Operations
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February 14, 2023

To: Vendors and Contractors

Subject: Tax Exemption Status: Teck Alaska Incorporated – Red Dog Operations

Teck Alaska Incorporated (TAK) is the operator of the Red Dog Mine and the Delong Mountain Regional Transportation System, collectively known as the Red Dog Operations. The Red Dog Operations are located in the State of Alaska, in the Northwest Arctic Borough.

The Red Dog Operations are remote facilities located at 68 degrees 04 minutes north latitude, 162 degrees 51 minutes west longitude. The mine and mill facilities are approximately 90 miles north of Kotzebue, Alaska.

TAK consolidates purchased goods and materials in Anchorage, AK and/or Seattle, WA for transport to the Red Dog Operations by chartered airplane or barge service.

Sales and Value-Added Taxes

Goods and Services purchased by TAK for consumption or use at the Red Dog Operations are not subject to any sales, value-added, or excise taxes unless levied directly by the State of Alaska or the Northwest Arctic Borough. Taxes levied by other countries, states or jurisdictions must not be included in the pricing of goods or services to TAK for use at the Red Dog Operations. Only taxes that are specifically stated on an authorized purchase order issued by TAK will be recognized. Any taxes included on a sales invoice that have not been specifically authorized by the purchase order will be disregarded and not paid.

Federal Excise Tax

Although heavy trucks, trailers and tractors operated at the Red Dog Operations are for off-highway use only, they may be subject to Federal Excise Tax for transportation. Each transaction must be considered individually to determine if it qualifies for exemption.

The statements above are correct to the best knowledge and belief of the undersigned, an authorized representative of TAK.

Kimberley Klayum, Controller, Teck Alaska Incorporated