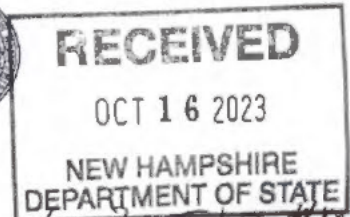


**STATE OF NEW HAMPSHIRE**

Honorarium or Expense Reimbursement Report (RSA 14-C)  
For Legislators and Legislative Employees



**Type or Print all Information Clearly:**

Name: Tim McGough Work Phone #: 603 512 884  
First Middle Last  
Work Address: PO Box 1717 Merrimack, NH 03054  
Office/Appointment/Employment held: State Rep.

**Source of Expense Reimbursement, Honorarium, Ticket or Free Admission, or Meals and/or Beverages**

List the full name, post office address, occupation, and principal place of business, if any, of the **source** of any reportable expense reimbursement, honorarium, ticket or free admission to a political, charitable, or ceremonial event, or meals or beverages consumed at a meeting or event, the purpose of which is to discuss official business, with a value greater than \$50.

**If the source is an Individual:**

Name of Source: \_\_\_\_\_  
First Middle Last  
Post Office Address: \_\_\_\_\_  
Occupation: \_\_\_\_\_  
Principal Place of Business: \_\_\_\_\_

**If the source is a Corporation or other Entity:**

Name of Corporation or Entity: NH Secretary of State  
Name of Person Representing the Corporation/Entity: David Senter  
Work Address of Person Representing the Corporation/Entity: Statehouse, Concord, NH

I am reporting:

An **Expense Reimbursement with value over \$50.00.** (For costs that are waived, forgiven, reduced, prepaid, or reimbursed by a third party (other than the General Court) for attendance at a qualified event, pursuant RSA 14-C:2, III.)

Value of Expense Reimbursement: est. \$300.00 Date Received: 10/10/23 *If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.*  Exact  Estimate

An **Honorarium with value over \$50.00.** (For payment from third parties for an appearance, speech, written article or other document, service as a consultant or advisor, or participation in a discussion group or similar activities related to legislative matters, pursuant to RSA 14-C:2, V.)

Value of Honorarium: \_\_\_\_\_ Date Received: \_\_\_\_\_ *If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.*  Exact  Estimate

A **ticket or free admission** to a political, charitable, or ceremonial event **with value over \$50.00.** (Pursuant to RSA 14-C:4, I.)

**Meals and/or beverages** consumed at a meeting or event the purpose of which is to discuss official business **with value over \$50.00.** (Pursuant to RSA 14-C:4, II.)

A **Donation** to a State or National Legislative Association Event. (Pursuant to RSA 14-C:2, IV(b)(15).)

**TURN OVER TO CONTINUE**

For a report relating to an Expense Reimbursement or Honorarium, you are required to attach a copy of the agenda or an equivalent document which addresses the subjects addressed and the time schedule of all activities at the event. Indicate below the names of the sponsors of activities in cases where they are not indicated on the agenda or equivalent document.

See Attached NH Canadian Trade  
Council Economic Summit Agenda

Provide a brief description of the service or event that gave rise to this Expense Reimbursement, Honorarium, ticket or free admission to a political, charitable, or celebratory event, or meals or beverages.

NH Canadian Trade Council - Secretary of State  
paid for RT transportation and 1 night lodging  
to Sherbrooke, QC, CA

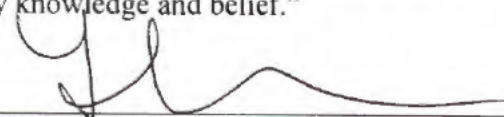
**Source of a Donation to a State or National Legislative Association Event**

Provide an itemized report of all individuals, corporations, or other entities from whom you received a donation on behalf of a state or national legislative association event.

Full Name of Donator	Post Office Address	Value of Donation	Date Received	Name of Legislative Association
N/A				

(Attach Additional Sheets if Necessary)

"I have read RSA 14-C and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

  
SIGNATURE OF FILER

10/16/23  
DATE FILED

**RSA 14-C:7 Penalty.** Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor. Please provide the following information about the person filing this report.

This information [REDACTED]





## 3rd Quebec - New Hampshire Economic Summit

*"Strengthening business relationship between Sherbrooke and  
New Hampshire"*

October 11, 2023

Sherbrooke Country Club, Sherbrooke Québec



CHAMBRE  
DE COMMERCE  
ET D'INDUSTRIE  
DE SHERBROOKE

**HARVEY INTERNATIONAL Inc.**  
(Depuis 1999)

VOTRE  
PASSEPORT  
POUR  
L'INTERNATIONAL

Ville de  
**Sherbrooke**

**S** UNIVERSITÉ DE  
SHERBROOKE

**MNP**

sherbrooke  
innopole

## NEW HAMPSHIRE CANADA TRADE COUNCIL

**A SPECIAL THANK YOU NOTE TO OUR NEW  
HAMPSHIRE SPONSORS:**

NH BIA

TC ENERGY

NH SECRETARY OF STATE



## 1. Preamble

In 1961, during his second visit to Canada, John F. Kennedy while talking about our common borders famously stated that “geography has made us neighbours. History has made us friends. Economics has made us partners and necessity has made us allies.”

The Office of the United States Trade Representative indicated that Canada was the number one trade partner to the State of New Hampshire. With exports to Canada totalling \$577 million in 2017, it represented more than 11 % of the State's total exports to the world. On the other hand, Quebec's exports to New Hampshire totalled \$690 million in 2017. These numbers clearly show the importance of New Hampshire to the trade balance of Quebec's exports to the United States. However, they also show that New Hampshire should and could increase its exports to Quebec in order to increase its balance of trade.

With connections going beyond our shared border, the relationship forged over two centuries ago between Quebec and New Hampshire after thousands of Quebecois moved to New Hampshire to work in the textile mills is an important aspect that should be emphasized as we explore ways on how both our States could increase trade activities and build long lasting relationships.

This one-day Quebec -New Hampshire Economic Summit takes place at the Sherbrooke Country Club in Sherbrooke Quebec and is hosted and co-chaired by the New Hampshire Canada Trade Council, the Sherbrooke Chamber of Commerce and Industry and Sherbrooke Innopole, the Economic Arm of the City of Sherbrooke. The event brings together, businesses and political leaders from both Quebec and New Hampshire, well known and reputable guest speakers from the business and political environment as well as panels which will discuss important key issues from trade, commerce and tourism between our two States.

It is widely understood that the existence of commonly held and shared values among business and community leaders on both sides of the border facilitates the creation and expansion of cross-border links, and the development of cross-border regions. Creating events that stress the importance of commonly shared values is of paramount importance if one wants to create an economic momentum and business opportunities.

### **Strengthening relationships between Sherbrooke and New Hampshire**

Business relations are built on good will and the goal to create long lasting ties and nourished contacts. In this particular case, creating an event in a city that is not too far from New Hampshire and which clearly depends on trade with New England (Sherbrooke exports 80% of its manufactured goods to the USA and more than half, just to New England) is an excellent way to create momentum.

During this unique event the Mayor of the City of Sherbrooke, Mrs. Evelyne Beaudin will greet the Mayor of the City of Manchester, Honorable Joyce Craig for the first time in the history of our respective regions and cities.

This event will target specific subjects that are critical to trade between Quebec and New Hampshire would also help in creating a bond between our respective regions.

### Why Sherbrooke?

Sherbrooke is the largest city behind Montreal which is located close to the State of New Hampshire border. With a population of 165 000 (225 000 - 30 miles radius), Sherbrooke is the economic driving force of Southern Quebec. Its reputation as an Economic power house is also clearly showed in a recent survey of the Canadian Federation of Independent Businesses which placed Sherbrooke as the 2<sup>nd</sup> most entrepreneurial community in Canada (1), just after Kelowna, BC. The top 10 overall scores, major cities (CMAs with population over 150,000) Score: (/100)

1 Kelowna (B.C.) 63.5	6 Toronto periphery (Ont.) 59.0
2 Sherbrooke (Que.) 61.9	7 Saskatoon (Sask.) 58.6
3 Trois-Rivières (Que.) 61.2	8 Regina (Sask.) 58.1
4 Montreal periphery (Que.) 60.9	9 Kitchener-Cambridge-Waterloo (Ont.) 57.6
5 Gatineau (Que.) 59.5	10 Edmonton periphery (Alta.) 57.0

Sherbrooke has a long relationship of business and political relations with the State of New Hampshire. Back in the early 90's, the Sherbrooke area business expansion organizations organized a number of business missions to the State of New Hampshire, meeting events between the Mayors of the cities of Sherbrooke and Manchester all of which helped many companies from the Sherbrooke area to expand their US presence by setting up subsidiaries in the State and or partnering with New Hampshire businesses to gain access to the US market.

Today, we welcome you all to beautiful Sherbrooke and hope that you will enjoy our City but most importantly build new friendships and expand on the many business opportunities that this event will bring.

### Main Conference speaker

In order to do business in Canada or the USA, one needs to know each and every aspect of tax laws and the various do's and don'ts in this field. This 3<sup>rd</sup> Economic Summit between Sherbrooke and New Hampshire is pleased to have an international speaker known across the USA and Canada who's expertise in tax laws is second to none. By participating in this one day event, you will have the opportunity to listen to our Event Main Speaker

**Mr. Christian Fanning:**

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1 <https://www.cfib-fcei.ca/sites/default/files/2019-04/Entrepreneurial-Communities-2018.pdf>





## Christian Fanning

CPA, CPA (Illinois)  
Partner

### Profile

Christian is a U.S. corporate tax partner with MNP's Tax Services in Montréal and the leader of the Firm's Québec Tax team, which provides indirect and international tax services. Christian helps clients – with a focus on mid-sized companies - with the intricacies of U.S. and international tax matters, and supports MNP's tax teams across Québec. He and his team work closely with clients in the areas of international tax, transfer pricing, U.S. corporate tax, U.S. cross border personal tax, and indirect tax services.

Fluently bilingual in English and French, Christian offers cross-border solutions integrating multiple practices to deliver a complete and tailored solution for each client. He helps clients with mergers and acquisitions, international financing structures, compliance, and preparation and evaluation of U.S. income tax provisions for accounting purposes.

Prior to joining MNP, Christian was a U.S. corporate tax partner at a Big Four firm. He has been a professor at Concordia University for two decades and lectures on U.S. corporate tax matters for l'Ordre des CPA du Québec Continuing Education Program. He is also a U.S. corporate tax subject matter speaker at the Tax Executive Institute.

Christian graduated from Concordia University with a Bachelor of Commerce (BComm) in accountancy and a Graduate Diploma in public accountancy. He is qualified as a Chartered Accountant (CA) (Québec) and a U.S. Certified Public Accountant (Illinois).



### Contact

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F : 514.861.9446

1155, René-Lévesque Blvd. W. 23rd  
floor

Montréal, QC H3B 2K2

## Sherbrooke, QC – New Hampshire Economic Summit Agenda

### October 10<sup>th</sup>, 2023

- 12:00PM Depart Concord (Lunch in Bus)  
5:00PM Bus Arrives in Sherbrooke at Le President Hotel  
6:00PM 6 to 8 Meet and greet event at **L.P. Royer** <https://royer.com/>  
6:10PM Introduction of Sylvain Durocher, Sebastien Lussier, Philippe Cadieux  
6:15PM Welcome remarks by Sébastien Lussier, President, CCI  
6:17PM Welcome remarks by Sylvain Durocher, Sherbrooke Innopole present economic business in Sherbrooke <https://sherbrooke-innopole.com/en/>  
6:20PM Simon La Rochelle, CEO of L.P. Royer introduces L.P. Royer.  
  
8:00PM NH Delegation depart for the Le President Hotel  
<https://hotel-le-president.com/en/>

### October 11<sup>th</sup>, 2023

- 7:00AM Breakfast at the Le President Hotel with  
Philippe Cadieux, Pierre Harvey and Sébastien Lussier  
8:00AM Check out begins  
8:45AM Bus departs Le President Hotel  
  
9:00AM Visit and presentation at **Quantum Science Innovation Zone**  
<https://sherbrooke-innopole.com/en/quantum-innovation-zone/>  
9:00AM Visit of the **Bio-Engineering Dept** at University of Sherbrooke  
Prof. Patrick Vermette, Vice-Doyenne Pr. Nathalie  
Fauchoux), Axcell Labs, ACET and Regenix  
<https://www.usherbrooke.ca/about/>  
10:45AM Group Returns to Sherbrooke Golf Club to meet Sherbrooke Entrepreneurs  
<https://www.golfsherbrooke.com/>  
11:00 AM\* Mayor Craig arrives at Sherbrooke City Hall  
(Sen Lou D'Allesandro joins mayors at City Hall)  
12:00PM\* Both mayors arrive together at the Sherbrooke Country Club  
12:00PM Lunch  
12:05PM Sébastien Lussier / Éric Grondin introduce guests and keynote speaker  
Christian Fanning MNP  
<https://www.mnp.ca/en/offices/sherbrooke>  
12:10PM Keynote Speaker, Christian Fanning, TCPA, CPA (Illinois)

Tax issues/Conducting business in Canada and the USA

- 1:00PM\* Remarks by Sherbrooke Mayor Evelyne Beaudin  
<https://www.sherbrooke.ca/en>
- 1:15PM\* Remarks by Manchester Mayor Joyce Craig  
<https://www.manchesternh.gov/>
- 1:30PM The New Sherbrooke Business Eco-system (Speaker: Philippe Cadieux)
- 2:05PM Closing remarks: Etienne Villeneuve, President, Sherbrooke Innopole
- 2:15PM Closing remarks: Senator Lou D'Allesandro, Chairman of the Board, NHCTC
- 2:30PM Bus Departs Sherbrooke Golf Club
- 7:00PM Bus arrives in Concord

\*Tentative