The client has only one address: 13.13.13.240, this was assigned (through PPP-IPCP) by the corporate network. This address is inside the address space of the corporate network.

165.44.3.3 is the address of the NAS facing the ISP network through which NAS can reach the VPN gateway (address 13.13.12.17).
CUSTOMER PROVISIONED ACCESS VPN EXAMPLE

1. Remote user initiates a PPP connection (e.g., ADSL) with the NAS.
2. NAS identifies the remote user.
3. NAS assigns an IP address (165.44.12.1) to the remote user through PPP-IPCP.
4. Remote user initiates a PPTP connection to the desired VPN corporate gateway.
5. Corporate gateway confirms acceptance of the tunnel.
6. Corporate gateways authenticate the user (e.g., PPP-CHAP) and assign the user a private address on the corporate (PPP-IPCP).
7. End-to-end data tunnel between remote user and VPN gateway.

IP source: 13.13.13.240
IP dest: 13.13.13.1

IP source: 165.44.2.1
IP dest: 13.13.12.17
In this case, the NAS only provides to the remote user the ADSL connectivity and a public Internet address to access to the provider's network or Internet. By the way the user has a private address to access within the VPN network too.

165.44.3.3 is the address of the interface of the NAS facing the network that connects the VPN gateway.

In this case this address isn't used (it's a layer 3 address) only the layer 2 address of the interface is used (for the next-hop).