

**Payments Made by the U.S. Tides Foundation for the Tar Sands Campaign:  
A Comparison of the Stated Purposes As Reported in Covering Letters on Payments vs. in U.S. Tax Returns**

#	Recipient Organization	Country	Amount	Stated Purpose		Details of the Covering Letter	
				As Reported to the I.R.S.	As Stated in Covering Letters on Payments from Tides	Date	Contact
#2347	Living Oceans Society	Canada	\$6,000	Exposing the Threats to Human Health Posed by a Kinder Morgan Spill		2013-10-04	Karen Wristen
#2354	Raincoast Conservation Society	USA	\$15,000	Salmon and Oil in the Salish Sea		2013-10-04	Chris Genovali
#792	UK Tar Sands Network	UK	\$12,000	Stop Shell and Keep Tar Sands Out of Europe project		2013-04-26	Suzanne Dhaliwal
#831	350.org	USA	\$95,000	Educational work on climate change and the keystone pipeline		2013-03-22	May Boeve
#1788	Dogwood Initiative	Canada	\$25,000	To cultivate widespread public opposition to tar sands oil tankers and pipeline proposals in British Columbia		2013-07-19	Will Horter
#1702	Bold NEBRASKA	USA	\$10,000	To mobilize farmers and ranchers to stop the TransCanada Keystone XL Pipeline using creative action and concrete policy work in small towns and rural communities along the proposed route		2013-07-12	Jane Kleeb
#1704	Great Bear Initiative Society	USA	\$10,000	To enforce the oil tanker ban for the Great Bear Rainforest through communications outreach, to maintain opposition to oil tankers, and to increase public support against the Northern Gateway Pipeline		2013-07-12	Art Sterritt
#1705	Keepers of the Athabasca Watershed Society	USA	\$20,000	To build indigenous solidarity and resistance/opposition to the Alberta tar sands and pipelines downriver in the Mackenzie Valley via an Arctic Basin Keepers of the Water VII Gathering		2013-08-02	Jane Kleeb
#1708	Environment Maine Research & Policy Center Inc.	USA	\$15,000	To mobilize farmers and ranchers to stop the TransCanada Keystone XL Pipeline using creative action and concrete policy work in small towns and rural communities along the proposed route		2013-07-12	Emily Figdor

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#1697	Tides Canada Initiatives Society	Canada	\$20,000	Not Listed	In favor of Tides Canada Initiative Society's Clean Energy Canada to push the government of Alberta to enact or strengthen climate policies	2013-07-12	Tides Canada Foundation Exchange Fund
#1699	Environmental Defence Canada	Canada	\$15,000	Not Listed	To co-sponsor a series of concerts aimed at engaging and educating a wider audience about the risks of tar sands expansion	2013-07-12	Tides Canada Foundation Exchange Fund
#1700	West Coast Environmental Law Research Foundation	Canada	\$35,000	Not Listed	To provide legal strategies and communication support to First Nations <b>to constrain tar sands development</b>	2013-07-12	Tides Canada Foundation Exchange Fund
#1701	Western Canada Wilderness Committee	Canada	\$10,000	Not Listed	In favor of Western Canada Wilderness Committee to support the Save the Salish Sea Campaign	2013-07-12	Tides Canada Foundation Exchange Fund
#1707	Ecojustice	Canada	\$20,000	Not Listed	Ecojustice's 2013 Tar Sands Legal Strategy	2013-07-12	Tides Canada Foundation Exchange Fund
#2064	Tides Canada Foundation	Canada	\$25,000	Not Listed	In favor of Clean Energy Canada for ongoing work to create a clean energy narrative in Canada and work to form an effective clean energy strategy		Tides Canada Foundation Exchange Fund
#2345	Georgia Strait Alliance	Canada	\$12,000	Not Listed	Save the Salish Sea	2013-10-04	Tides Canada Foundation Exchange Fund

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#2355	Sierra Club of BC	Canada	\$15,000	Not Listed	Our Coast, Our Call: Mobilizing and Strengthening Opposition to Tanker Expansion on the BC Coast project	2013-10-04	Tides Canada Foundation Exchange Fund
#1875	350.org	USA	\$75,000	Research, education and organizing on dirty fuels and pipelines	For mobilizing the public in opposition to the Keystone XL pipeline and expansion of tar sands	2013-08-02	May Boeve
#1876	BOLD NEBRASKA (Progress Now Education)	USA	\$80,000	Research, education and organizing on dirty fuels and pipelines	For Bold Nebraska's efforts towards organizing landowners in Nebraska who oppose the Keystone XL pipeline; and for support of the Nebraska Farmers Union and Nebraska Easement Action Team, as outlined in its proposal.	2013-08-16	Denise Cardinal
#1877	Energy Action Coalition (Earth Island Institute)	USA	\$50,000	Research, education and organizing on dirty fuels and pipelines	For Energy Action Coalition's efforts towards mobilizing students and youth in opposition to the Keystone XL pipeline and the expansion of the tar sands	2013-08-09	John Knox
#1878	Forest Ethics	USA	\$75,000	Research, education and organizing on dirty fuels and pipelines	To conduct education and outreach on the Kinder Morgan and Enbridge Northern Gateway Campaign; participate in the development of Tar Sands Free West Coast; and persuade a minimum of either Coke or Pepsi to confirm publicly that they have committed to eliminate fuel that comes from tar sands refineries, as outlined in your proposal (Supplemental to grant TFR13-01878)	2013-08-09	Todd Paglia
#1879	Friends of the Earth	USA	\$25,000	Research, education and organizing on dirty fuels and pipelines	For monitoring and exposing State Department handling of the Keystone XL pipeline review process	2013-08-09	Erich Pica

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#1880	Indigenous Environmental Network (Polaris Institute)	USA	\$25,000	Research, education and organizing on dirty fuels and pipelines	For Indigenous Environmental Network's organizing indigenous opposition to the expansion of Enbridge Alberta Clipper/Line 67 and Keystone XL pipelines, as outlined in its proposal.	2013-09-06	Tony Clarke
#1881	National Wildlife Federation	USA	\$50,000	Research, education and organizing on dirty fuels and pipelines	To organize opposition to the Enbridge Line 67 expansion and the Keystone XL pipeline, as per your proposal.	2013-08-09	Larry Schweiger
#1882	Natural Resources Defense Council	USA	\$150,000	Research, education and organizing on dirty fuels and pipelines	For policy analysis and advice; for education of policy makers; for organizing opposition to the Keystone XL pipeline and tar sands expansion generally; for coordinating with Canadian and European allies; and for development of the Tar Sands Free Northeast Coalition including organizing municipalities	2013-08-09	Frances Beinecke
#1883	Oil Change International	USA	\$60,000	Research, education and organizing on dirty fuels and pipelines	For oil industry analysis and for information on the climate impacts of tar sands projects	2013-08-16	Stephen Kretzmann
#1884	Public Citizen Foundation	USA	\$35,000	Research, education and organizing on dirty fuels and pipelines	Towards monitoring and exposing the practices of TransCanada on the Keystone XL South (Gulf Coast) pipeline project; and for organizing landowners along the pipeline route of Keystone XL and Seaway, as outlined in your proposal.	2013-08-09	Robert Weissman
#1885	Sierra Club Foundation	USA	\$165,000	Research, education and organizing on dirty fuels and pipelines	For organizing and mobilizing opposition to the Keystone XL pipeline and other tar sands projects and for coordination with canadian colleagues, as outlined in your proposal	2013-08-16	Peter Martin

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#1886	Backbone Campaign	USA	\$25,000	Research, education and organizing on dirty fuels and pipelines	For The Other 98%'s training and organizing direct actions in opposition to the keystone XL pipeline	2013-09-27	Bill Moyer
#1888	850450 Alberta Ltd. Fort Chipewayan	Canada	\$55,000	Research, education and outreach on climate/tar sands related issues	To build the case for rejecting the Shell and Teck Frontier mines; participate in regulatory processes and use legal tools to increase regulations; work with groups in Europe to support the Fuel Quality Directive (FQD); and build public opposition to tar sands and pipelines, as outlined in your proposal.	2013-09-13	Patricia Lepine
#1889	Dogwood Initiative	Canada	\$75,000	Research, education and outreach on climate/tar sands related issues	To increase the number of no tankers supporters; develop volunteer teams in each area; and deepen the engagement of existing supporters	2013-08-09	William Horter
#1890	Environmental Defence Canada	Canada	\$212,500	Research, education and outreach on climate/tar sands related issues	For your organization's efforts towards outreach and education on the Line 9 and Energy East pipelines; ongoing promotion of Tar Sands Reality Check; leading government relations work in Ottawa; promotion of the Fuel Quality Directive (FQD); and supporting the work of allies, as outlined in your proposal.	2013-08-09	Sarah Winterton
#1891	European Federation for Transport & Environment	Belgium	\$60,000	Research and education on	For organizing, providing technical advice to policy makers and educating the public of key countries in support of the EU Fuel Quality Directive implementing regulations, as outlined in your proposal	2013-08-02	Jos Dings

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#1892	Friends of the Earth Europe	Belgium	\$70,000	Research and education on	Towards organizing and educating policy makers and the public in key countries in support of the EU Fuel Quality Directive implementing regulations, as outlined in your proposal.	2013-08-09	Magda Stoczkiewicz
#1893	Great Bear Initiative Society	Canada	\$67,500	Research, education and outreach on climate/tar sands related issues	For work with Coastal First Nations on the Central and North coasts to prepare for the federal consultations; respond to media; raise awareness of the costs of an oil spill and respond to Joint Review Panel (JPR) recommendations	2013-08-09	Art Sterritt
#1894	Greenpeace Canada	Canada	\$100,000	Research, education and organizing on dirty fuels and pipelines	For outreach and education on pipelines, tar sands mines, and pipeline safety regulations	2013-08-09	Bruce Cox
#1895	Keepers of the Athabasca Watershed Society	Canada	\$50,000	Research, education and organizing on dirty fuels and pipelines	For your organization's development and implementation of an InSitu Campaign; continued work on pipelines; and participation in other Alberta events and campaigns, as outlined in your proposal.	2013-08-09	Jessica Cardinal
#1896	Living Oceans Society	Canada	\$30,000	Research, education and organizing on dirty fuels and pipelines	For your organization to build opposition to the KM pipeline; conduct research on risks to human health from an oil spill, risk to wildlife, and the "blue economy;" implement comprehensive roll out strategies for the research results including ethnic audiences; and renew opposition parties' commitment to tanker ban, as outlined in your proposal	2013-08-09	Karen Wristen

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#1897	Northwest Institute for Bioregional Research	Canada	\$35,000	Research, education and organizing on dirty fuels and pipelines	For your organization's ongoing coordination of the Enbridge campaign in the north, support for materials and events, and for hosting regular provincial calls, as outlined in your proposal.	2013-08-16	Pat Moss
#1898	Pembina Institute	Canada	\$225,000	Research, education and organizing on dirty fuels and pipelines	To advance policy improvements, the narrative that oilsands expansion is problematic, land use decisions that slow expansion, and improved climate policy	2013-08-09	Ed Whittingham
#1899	Sierra Club of BC	Canada	\$30,000	Research, education and organizing on dirty fuels and pipelines	For your organization's continued work to stop the Enbridge and Kinder Morgan pipelines including working with First Nations, PowerShift and others, as outlined in your proposal.	2013-08-23	Sarah Cox
#1900	Sierra Club of Canada - Prairie Chapter	Canada	\$30,000	Research, education and organizing on dirty fuels and pipelines	For your organization's Climate and Energy Campaigner's work on new mines, pipeline safety, regulations, protection of water and support for the Athabasca Chipewyan First Nation (ACFN), as outlined in your proposal	2013-08-30	Chelsea Flook
#1901	T. Buck Suzuki Foundation	Canada	\$18,500	Research, education and organizing on dirty fuels and pipelines	For your organization's education and outreach on the risks associated with the Enbridge pipeline, as outlined in your proposal.	2013-08-16	David Lane
#1903	West Coast Environmental Law Research Foundation	Canada	\$46,500	Research, education and organizing on dirty fuels and pipelines	For ongoing work to support First Nations in their opposition to pipelines in British Columbia, as outlined in your proposal	2013-08-16	Jessica Clogg

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#0913	Greenpeace Canada	Canada	\$90,000	Research, education and organizing on dirty fuels and pipelines	For events that show opposition to pipelines and tar sands expansion, for ongoing participation in the AB pipeline review, and for continued work to expose the nefarious work of industry and government in order to expand the tar sands	2013-04-12	Bruce Cox
#0928	Pembina Institute	Canada	\$55,000	Research, education and organizing on dirty fuels and pipelines	For further raising awareness of the negative impacts of the tar sands on the economy, for participating in conversation with Province of Alberta about water, land and air regulatory reform, technical support to tar sands campaign partner, and for participation in the Shell JRPs and preparation for the Tech Frontier JRP	2013-08-23	Ed Whittingham
#1961	Equiterre (ASEED)	Canada	\$75,000	Research, education and organizing on dirty fuels and pipelines	To educate the public on Line 9 and Energy East, participate in the regulatory process for Line 9, and assist with promoting Tar Sands Reality Check in Quebec, raising awareness of the economic challenges with tar sands development, as outlined in your proposal.	2013-08-02	Sidney Ribaux
#1962	Raincoast Conservation Society	Canada	\$10,000	Research, education and organizing on dirty fuels and pipelines	For your organization's participation in the Joint Panel Review (JPR) and ongoing communications to the public about the risks of the Enbridge Northern gateway pipeline, as outlined in your proposal.	2013-08-16	Chris Genovali
#1996	People & Planet Student Activities Ltd.	U.K.	\$30,000	Research and education on dirty fuels	For UK Tar Sands Network's efforts towards organizing and educating policy makers and the public in the UK in support of the EU Fuel Quality Directive implementing regulations, as outlined in the proposal.	2013-08-30	John Clements



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#2000	Polaris Institute	Canada	\$15,000	Research, education and outreach on climate/tar sands related issues	For Canadian Youth Climate Coalition's ongoing divestment campaign at Canadian universities, as outlined in its proposal.	2013-08-09	Richard Girard
#2021	PIPE UP Association	Canada	\$17,500	Research, education and organizing on dirty fuels and pipelines	To build the grassroots movement to oppose the Kinder Morgan pipeline; build relationships with First Nations along the pipeline; participate in public meetings on Kinder Morgan; and conduct a study of the Cheam Wetlands, as outlined in your proposal.	2013-08-09	Michael Hale
#2080	Forest Ethics	USA	\$50,000	Research, education and organizing on dirty fuels and pipelines	To conduct education and outreach on the Kinder Morgan and Enbridge Northern Gateway Campaign; participate in the development of Tar Sands Free West Coast; and persuade a minimum of either Coke or Pepsi to confirm publicly that they have committed to eliminate fuel that comes from tar sands refineries, as outlined in your proposal (Supplemental to grant TFR13-01878)	2013-10-25	Todd Paglia
#2475	Forest Ethics	USA	\$30,000	Research, education and organizing on dirty fuels and pipelines	To conduct education and outreach on the Kinder Morgan and Enbridge Northern Gateway Campaign; participate in the development of Tar Sands Free West Coast; and persuade a minimum of either Coke or Pepsi to confirm publicly that they have committed to eliminate fuel that comes from tar sands refineries, as outlined in your proposal (Supplemental to grant TFR 13-01878 and TFR 13-02080)	2013-10-25	Todd Paglia

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#1706	Sisu Institute Society	Canada	\$25,000	Lead Now New Economy Campaign	For your organization's LeadNow New Economy Campaign to generate on-line campaigning, grassroots organizing, and public events designed to foster a national conversation about a Canada that is not driven by tar sands development which will encourage policy reform to protect the climate and the environment	2013-07-26	Jennifer Lash
<b>Total:</b>			<b>\$2,677,500</b>				

Source: Compiled from U.S. tax returns and covering letters accessible on-line as of November 30, 2013. Last up-dated June 16, 2015.

Provided to the Senate Committee on Transportation & Communication, November 1, 2016.