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Tides Canada Foundation's U.S. Tax Returns Filed with the Internal Revenue Service

From: "VIVIAN KRAUSE" <vivian.krause@me.com>
 To: Tim Draimin <tim@tidescanada.org>, Ross McMillan <ross.mcmillan@tidescanada.org>
 Cc: gregor.robertson@vancouver.ca, Michael.magee@vancouver.ca, mayor@porthardy.ca, mayor.portmcneill@telus.net, mayor.cornfield@campbellriver.ca, Duncan.J@parl.gc.ca, Lunne.J@parl.gc.ca, editor@northislandgazette.com, editor@campbellrivermirror.com, midweek@campbellrivermirror.com, fletcher@blackpress.ca, JFerry@theprovince.com, trenshaw@biv.com, keven.drews@westcoaster.ca, klibin@nationalpost.com, editorial@publiceyeonline.com, mike@citycaucus.com, chchan@theprovince.com, gbellett@vancouver.sun.com, PGraham@png.canwest.com, pbrethour@globeandmail.com, frasers02@hawaii.rr.com, jsackton@seafood.com, bcharron@seafoodintelligence.com, gustav@kyst.no, ben.dipietro@intrafish.com, bent.jensen@intrafish.com, mrj@callandermcdowell.co.uk, editor@naqua.com, katie@newfoundfiddle.com
 Date: 07 July 2010 3:23:03 PM
[Mayor & TidesCan 5Jul2010.pdf \(73.79 KB\)](#)

Mr. Draimin and Mr. Ross,

For nearly three years, I have been asking you about the millions of dollars of American money that Tides Canada has re-granted to environmental organizations in British Columbia. In July of 2007, I was asking about \$8 million. After looking a little further, I found that U.S. foundations have granted at least \$43 Million to Tides Canada. Now, having gone through the tax returns that you've submitted to Revenue Canada, my question is where did you get \$95 Million since 2000, from "other charities," gifts, and "other sources."

All along, I've been asking to whom these U.S. millions have been re-granted.

Just today, I found out that Tides Canada Foundation files a tax return with the U.S. Internal Revenue Service and that you've been doing this for several years. Your returns contain detailed information - to the dollar - specifying to whom you have re-granted U.S. funds. Why didn't you refer me to this information three years ago?

I haven't gone through your U.S. returns in detail but in a quick glance, a few things caught my eye. For example, I notice that in 2006, more than half of your grant funds were made to the Sage Centre, which is now, I believe, a part of Tides Canada. I also noticed that Mr. Draimin's reported salary and benefits in 2008 - as PAST CEO - was \$202,406 while Mr. McMillan's reported salary and benefits increased from \$53,092 as President in 2006 to \$143,236 as CEO in 2008.

Considering the tens of millions of U.S. funds that you are re-granting here in Canada, I believe that the public has a right to know which organizations are being heavily funded by foreign funds.

I suppose that I could crunch the numbers and create various graphs and tables to present the information that is in the U.S. tax returns for Tides Canada Foundation. However, I believe that it is appropriate for you to do this yourselves. Would Tides Canada be willing to do so and post this information at your web-site?

Sincerely,
 Vivian Krause
www.fair-questions.com

Begin forwarded message:

From: "VIVIAN KRAUSE" <vivian.krause@me.com>
Date: July 07, 2010 11:31:05 AM
To: gregor.robertson@vancouver.ca, kevin.quinlan@vancouver.ca, michael.magee@vancouver.ca, ross.mcmillan@tidescanada.org, joel@renewalpartners.com, Bev Parnham <mayor@porthardy.ca>, Gerry Furney <mayor.portmcneill@telus.net>, Charlie Cornfield <mayor.cornfield@campbellriver.ca>, Dr. James Lunney <LunneJ0@parl.gc.ca>, John Duncan <Duncan.J@parl.gc.ca>
Subject: [Open Letter posted at www.fair-questions.com](#)

My open letter is posted: <http://fairquestions.typepad.com/fishfarmfuss/2010/07/vancouver-mayor-tides-canada-open-letter.html>

Begin forwarded message:

From: "VIVIAN KRAUSE" <vivian.krause@me.com>
Date: July 06, 2010 9:18:21 AM
To: joel@renewalpartners.com, kevin.quinlan@vancouver.ca, gregor.robertson@vancouver.ca, Ross McMillan <ross.mcmillan@tidescanada.org>
Subject: **Fwd: Tides Canada Foundation, The Endswell Foundation & Renewal Partners**

Mr. Solomon,

I tried to call your office this morning and got your voice mail which gave me your e-mail address.

I would appreciate it if you would please confirm that you have received this e-mail and the attached letter.

At your earliest convenience, I would also appreciate the opportunity to speak with you.

You can reach me at 604.618.8110.

Sincerely,
 Vivian Krause

Begin forwarded message:

From: "VIVIAN KRAUSE" <vivian.krause@me.com>
Date: July 06, 2010 9:13:46 AM
To: kevin.quinlan@vancouver.ca, gregor.robertson@vancouver.ca, Ross McMillan <ross.mcmillan@tidescanada.org>
Subject: **Fwd: Tides Canada Foundation, The Endswell Foundation & Renewal Partners**

Mr. Quinlan,

I called the Mayor's office this morning and was given your phone number. I then got your e-mail from your voice mail.

As you can see from the e-mail below and in the attached letter, I am trying to convey some of my questions and my concerns to Mayor Robertson and also to Tides Canada Foundation.

At my web-site, there are a series of related posts: www.fair-questions.com

I would appreciate it if you would please let me know that you have indeed received this e-mail and the

attached letter.

Please do not hesitate to contact me. I can be reached at 604.618.8110.

Sincerely,
Vivian Krause

Begin forwarded message:

From: "VIVIAN KRAUSE" <vivian.krause@me.com>
Date: July 05, 2010 4:41:14 PM
To: gregor.robertson@vancouver.ca,vancouver@stratcom.ca,rp@renewalpartners.com,rp@renewalpartneralpartners.com,r2@renewal2.ca,James Lunney <LunneJ@parl.gc.ca>,John Duncan <Duncan.J@parl.gc.ca>,Bev Parnham <mayor@porthardy.ca>,Gerry Furney <mayor.portmcneill@telus.net>,Charlie Cornfield <mayor.cornfield@campbellriver.ca>
Subject: Tides Canada Foundation, The Endswell Foundation & Renewal Partners

To: Mr. Ross MacMillan, President, Tides Canada Foundation
 Mr. James Morrissey, Treasurer, Tides Canada Foundation
 Mr. Michael Magee, Chief of Staff, City of Vancouver (past Sr. Policy Advisor, Tides Canada)
 Ms. Carol Newell, Endswell Foundation, Founder
 Mayor Gregor Robertson (past director of Tides Canada Foundation)
 Mr. Joel Solomon, Renewal Partners, Endswell Foundation/Tides Canada/U.S. Tides Foundation

I do not seem to have received any response from you to my e-mail below, of 28 June 2010.

Please see the attached letter.

Sincerely,
Vivian Krause

Begin forwarded message:

From: "VIVIAN KRAUSE" <vivian.krause@me.com>
Date: June 28, 2010 4:22:39 PM
To: Ross McMillan <ross.mcmillan@tidescanada.org>,Steve.McCormick@moore.org,Carol Larson <c.larson@packfound.org>,Theresa Bird <editor@northislandgazette.com>,Editor Campbell River Mirror <editor@campbellrivermirror.com>,midweek@campbellrivermirror.com,Tom Fletcher <tfletcher@blackpress.ca>,Jon Ferry <JFerry@theprovince.com>,Tim Renshaw <trshaw@biv.com>,Keven Drews <keven.drews@westcoaster.ca>,Kevin Libin <klibin@nationalpost.com>,Sean Holman <editorial@publiceyeonline.com>,mike@citycaucus.com,Patricia Graham <PGraham@png.canwest.com>,Patrick Brethour <pbrethour@globeandmail.com>,Suzi Dominy <frasers002@hawaii.rr.com>,John Sackton <jsackton@seafood.com>,Bertrand Charron <bcharron@seafoodintelligence.com>,Gustav-Erik Blaaid <gustav@kyst.no>,Ben Dipietro <ben.dipietro@intrafish.com>,Bent-Are Jensen <bent.jensen@intrafish.com>,Martin Jaffa <mrj@callander.mcdowell.co.uk>,Peter Chettleburgh <editor@naqua.com>,Katie Pirquet <katie@newfoundfiddle.com>,Bev Parnham <mayor@porthardy.ca>,Gerry Furney <mayor.portmcneill@telus.net>,Charlie Cornfield <mayor.cornfield@campbellriver.ca>,John Duncan <Duncan.J@parl.gc.ca>,LunneJ@parl.gc.ca,chchan@theprovince.com,gbellet@vancouver.sun.com,gregor.robertson@vancouver.ca,vancouver@stratcom.ca,rp@renewalpartners.com,rp@renewalpart
Subject: Mayor Gregor Robertson, Tides Canada and \$US 43.7 Million from U.S. sources

Mr. McMillan,

Recently, I noticed that a number of individuals and companies that are closely affiliated with Tides Canada Foundation seem to have contributed about **\$181,000** to Vision Vancouver and Mayor Gregor Robertson's campaign, as follows:

- Strategic Communications: \$83,314
- Renewal Partners: \$70,629
- Carol Newell: \$15,010
- Joel Solomons: \$9,165
- Drummond Pike: \$2,000
- Bob Penner: \$1,695
- TOTAL +/- related to Tides Canada and the U.S. Tides Foundation: \$181,813

Source: my calculations based on the Vancouver SUN's elections donations database.

In light of these substantial, financial contributions from individuals who are intimately involved with Tides Canada and that these are donations were made explicitly to influence Vancouver politics, I hope that Tides Canada will not hesitate to fully disclose the organizations and the amounts to whom Tides Canada has re-granted **\$US 43.7 Million** from U.S. sources - including the **\$US 7 Million** to "address" the development of Canada's **oil and gas**.

By way of background, please see:

- To whom did Tides Canada Re-Grant **\$U 43.7 Million**: <http://fairquestions.typepad.com/fishfarmfuss/2010/01/tides-canada-43-million.html>
- Also <http://fairquestions.typepad.com/fishfarmfuss/2010/03/43-million.html>

- Mayor Gregor Robertson, Joel Solomon, Oil Tankers, and the Tides Foundation:
<http://fairquestions.typepad.com/fishfarmfuss/2010/06/vancouver-mayor-oil-tankers-and-tides-foundation.html>
- Mayor Gregor Robertson, Carol Newell, Endswell and Tides Canada Foundation:
<http://fairquestions.typepad.com/fishfarmfuss/2010/06/mayor-robertson-endswell-tides-canada.html>

If I have posted anything that is factually incorrect, or if I have missed any important points, please let me know.

Sincerely,
Vivian Krause
604.618.8110

On Jun 23, 2010, at 10:57 AM, "VIVIAN KRAUSE" <vivian.krause@me.com> wrote:

Mr. McMillan,

I don't seem to have received any communication from you since January.

As you know, I am concerned about the huge amounts of American money that you are re-granting in the name of Tides Canada, and how this hasn't exactly been out in the open.

I am not opposed to American funding. I do believe that it should be disclosed.

My main questions are:

- 1) U.S. tax returns and on-line databases suggest that since 2003/2004, U.S. foundations have granted at least **\$US 43.7 Million** to Tides Canada Foundation. To which B.C. organizations have these U.S. funds been re-granted?
See: <http://fairquestions.typepad.com/fishfarmfuss/2010/01/tides-canada-43-million.html>
- 2) Who is the "dedicated funder" (see the attached Tides Canada newsletter) who made it possible for Tides Canada to initiate the Coastal Alliance for Aquaculture Reform (CAAR)? Was the "dedicated funder" the David & Lucile Packard Foundation? According to U.S. tax returns, the Packard foundation granted \$346,500 to initiate CAAR in 2002:<http://fairquestions.typepad.com/files/us346500-2.jpg>
- 3) What is the origin of funds that Tides Canada Foundation granted:
 - a) for Alexandra Morton's sea lice research done under the auspices of the University of Alberta?
 - b) for three grants (see below) to Alexandra Morton's non-profit organization, Raincoast Research Society?
 - c) to Simon Fraser University and to UBC, and for what purpose were these funds granted?

According to my calculations, the California-based, David & Lucile Packard Foundation ("Packard") and the Gordon & Betty Moore Foundation ("Moore") have granted about **\$US 88 Million** to organizations operating in British Columbia, including at least \$US 23.3 million to Tides Canada Foundation. I believe that it is particularly fair to ask Tides Canada to identify the recipients of U.S. funds that originated from Packard and Moore. Here's why: Packard implements a "Market Intervention" strategy and, according to my calculations, has granted about \$US 75 million to sway market share towards Alaskan "wild" fish, and away from the competition: imported, farmed fish - especially farmed salmon. Moore funded the co-ordination of an "antifarming campaign" involving "science messages" and "earned media." U.S. tax returns say that the purpose of this campaign was to shift consumers and retailers away from farmed salmon. Both Packard and Moore have heavily funded scientific journals (eg. SCIENCE, PLoS, and Conservation Biology) in which sea lice research is published. At the time that studies of PCBs in farmed salmon were published in the journal SCIENCE, the Editor-in-Chief, Dr Donald Kennedy, was a trustee of the Packard foundation. The current Editor-in-Chief of SCIENCE, Dr. Bruce Alberts, is a trustee of the Moore foundation. If "scientific" studies have been published as part and parcel of the "Market Intervention" strategy of U.S. foundations seeking to protect U.S. trade interests, the public has the right to know.

Further information, concerns and questions are at my web-site: www.fair-questions.com

Sincerely,
Vivian Krause

On Mar 31, 2010, at 11:15 AM, Vivian Krause <vivian.krause@mac.com> wrote:

Mr. McMillan,

I do not seem to have received any communication from you since 15 January 2010.

As you know, I am concerned about the "reform" of aquaculture and the lack of transparency in the U.S. funding for this. As I believe that this is a matter of public interest, I am copying this e-mail to the Mayors and Members of Parliament in coastal areas which are affected by the controversy over aquaculture. I will also post this at my blog: www.fair-questions.com

As I have mentioned before, according to my analysis of U.S. tax returns, American foundations have granted at least \$US 43.7 million to Tides Canada Foundation. Please see: <http://fairquestions.typepad.com/fishfarmfuss/2010/01/tides-canada-43-million.html>

The attached table attempts to list the B.C. environmental organizations and universities (SFU and UBC) that Tides Canada Foundation reports as grant recipients. I compiled this table from information posted at the web-site of Tides Canada:
<http://tidescanada.org/about/grant-recipients/>

In general, I am writing to ask Tides Canada Foundation to provide information about to whom funds from U.S. foundations have been re-granted, and for what purpose. As I have asked before, my specific questions include the following:

- 1) Who is the "dedicated funder" (see the attached newsletter from Tides Canada) who

made it possible for Tides Canada to initiate the Coastal Alliance for Aquaculture Reform (CAAR)? Was the "dedicated funder" the Packard foundation? According to U.S. tax returns, the Packard foundation granted \$346,500 to initiate CAAR in 2002:

<http://fairquestions.typepad.com/files/us346500-2.jpg>

- 2) What is the origin of funds that Tides Canada Foundation granted:
 - a) for sea lice research done under the auspices of the University of Alberta?
 - b) for three grants (see below) to Alexandra Morton's non-profit organization, Raincoast Research Society?
 - c) to Simon Fraser University and to UBC, and, for what purpose were these funds granted?

According to my calculations, the David & Lucile Packard Foundation and the Gordon & Betty Moore Foundation have granted at least \$US 14.1 million and \$US 9.2 million to Tides Canada Foundation, respectively. I believe that its fair to ask Tides Canada to say to whom funds from the Packard foundation, and the Moore foundation, have been re-granted. Here's why: 1) The Packard foundation implements a "Market Intervention" strategy and, according to my calculations, has granted about \$US 75 million to sway the seafood market, especially for salmon. 2) The Gordon & Betty Moore Foundation funded the co-ordination of an "antifarming campaign" involving "science messages" and "earned media" to shift consumer and retailer demand away from farmed salmon. Both the Packard foundation and the Moore foundation have heavily funded scientific journals (eg. SCIENCE, PLoS, and Conservation Biology) in which sea lice research done under the auspices of the University of Alberta is published. At the time, the Editor-in-Chief of SCIENCE was a trustee of the Packard foundation:

<http://www.packard.org/genericDetails.aspx?RootCatID=2&CategoryID=205&ItemID=2128>

By way of background regarding my concerns and questions about Packard and Moore funding, please see:

- 1) \$US 75 Million from the Packard foundation for projects to sway the seafood market, especially for salmon: <http://fairquestions.typepad.com/fishfarmfuss/2010/02/75-million-packard.html>
- 2) 56 Packard-funded organizations that appear to act in concert to sway the global salmon market: <http://fairquestions.typepad.com/fishfarmfuss/2010/01/does-packard-sway.html>
- 3) \$US 12.7 Million for work with Wal-Mart and other "Large U.S. Retailers.": <http://fairquestions.typepad.com/fishfarmfuss/2010/02/12-million-large-us-retailers.html>
- 4) Moore funds to "immobilize" salmon farming in B.C.: <http://fairquestions.typepad.com/fishfarmfuss/2010/02/is-moore-fair.html>
- 5) Moore grants for demarketing farmed salmon that were re-written: <http://fairquestions.typepad.com/fishfarmfuss/2010/01/grants-rewritten-by-moore.html>

In closing, please allow me to re-iterate that I am not opposed to American funding. I do believe that it should be out in the open.

Sincerely,
 Vivian Krause
 604.618.8110

- c.c.
- Dr. Mark Lewis, Professor, University of Alberta
 - Dr. Martin Krkosek, NSERC-funded Research Fellow, University of Washington
 - Ms. Alexandra Morton, Raincoast Research Society
 - Dr. Indira Samarasekera, President, University of Alberta
 - Dr. Suzanne Fortier, President, NSERC
 - Dr. Dr. Michael Stevenson, President, Simon Fraser University (c/o Ms. Mavis MacMillan, Director, Office of the President of Simon Fraser University)
 - Ms. Patricia Stevens, Director of the President's Office, The University of British Columbia
 - Mrs. Carol E. Wilson, CEO, The David & Lucile Packard Foundation, (c/o Ms. Cathy Winter)
 - Mr. Steve McCormick, President, The Gordon & Betty Moore Foundation
 - Mayor Gerry Furney, Port McNeill
 - Mayor Michael Berry, Alert Bay
 - Mayor Bev Parnham, Port Hardy
 - Mayor Gail Neely, Port Alice
 - Mayor Charlie Cornfield, Campbell River
 - Mayor Paul Ives, Comox
 - Mayor Fred Bates, Cumberland
 - Mayor Greg Phelps, Courtenay
 - Mayor Darren Inkster, Sechelt
 - Mayor Stewart Alsgard, Powell River
 - Mayor John Ruttan, Nanaimo
 - Mayor Rob Hutchins, Ladysmith
 - Mayor John Fraser, Tofino
 - Mayor Ken MacRae, Port Alberni
 - Mayor Eric Rusher, Ucluelet
 - Mayor Phil Kent, Duncan
 - Mayor Jack Mussallem, Prince Rupert
 - Dr. James Lunney, Member of Parliament, Nanaimo - Alberni
 - Mr. John Duncan, Member of Parliament, Vancouver Island North

On Thursday, February 04, 2010, at 08:29PM, "Vivian Krause" <vivian.krause@mac.com> wrote:

- >Mr. McMillan,
- >
- >I don't seem to have heard back from you since my e-mail, below.
- >
- >For your reference, I've re-attached my letter from 26 November 2009.
- >
- >My main questions are:
- >
- >1) Who is the "dedicated funder" that made it possible for Tides Canada to initiate the Coastal Alliance for Aquaculture Reform in the first place? Was it the David and Lucile Packard Foundation?
- >
- >2) To whom has Tides Canada re-granted the \$US 43.7 million that you have apparently been granted by U.S. foundations since 2000?
- >
- >3) The paper by Krkosek et al. (2007), published in SCIENCE, acknowledges funding from Tides Canada. What is the origin of the funds that Tides Canada granted for the University of Alberta's sea lice research?
- >
- >4) What is the origin of the three grants that Tides Canada has made to Alexandra Morton's non-profit organization, Raincoast Research? According to Ms. Cummings, these three grants originated from two different sources. In particular, I would like to know

whether any of this funding originated with the David & Lucile Packard Foundation. One of the trustees of that foundation was also the Editor-in-Chief of SCIENCE where the sea lice research was publicized. Its fair to ask whether funding for this sea lice research was received from a foundation of which the reviewer was simultaneously a trustee.

>
>In closing, I would like to make it clear that I am not opposed to U.S. funding. My concern is simply that this is properly disclosed.

>
>Sincerely,
>Vivian Krause

>
>On Friday, January 15, 2010, at 12:51PM, "Vivian Krause" <vivian.krause@mac.com> wrote:

>>Mr. McMillan,
>>
>>Perhaps you could ask the "dedicated funder" for authorization?

>>
>>V.

>>
>>On Friday, January 15, 2010, at 12:45PM, "Ross McMillan" <ross@tidescanada.org> wrote:

>>>Dear Vivian...
>>>
>>>As outlined in my earlier correspondence to you, I am not at liberty to
>>>share confidential donor information with you unless authorized by a
>>>specific donor. As stated previously, I confirm that Tides Canada made
>>>three earlier grants to the Raincoast Research Society. Thank you again
>>>for your interest in our work.

>>>
>>>Ross McMillan

>>>
>>>-----Original Message-----
>>>From: Vivian Krause [mailto:vivian.krause@mac.com]
>>>Sent: January-15-10 11:42 AM
>>>To: Ross McMillan
>>>Cc: David Johnson; Gerry Furney; Duncan.J@parl.gc.ca; LunneJ@parl.gc.ca;
>>>Sarah Goodman
>>>Subject: Re: Grants to Raincoast Research Society and the Coastal
>>>Alliance for Aquaculture Reform

>>>
>>>Mr. McMillan,
>>>
>>>I do not seem to have heard from you since 11 December 2009.

>>>
>>>As I noted then, I would like to know who is the "dedicated funder" that
>>>made it possible for Tides Canada Foundation to begin funding CAAR in
>>>2001. I would also like to know to whom Tides Canada Foundation has
>>>re-granted the \$43 million that you received from American foundations.
>>>If you are not going to answer my questions, I would appreciate it if
>>>you would let me know.

>>>
>>>I have created a web-site which attempts to raise fair questions about
>>>the American funding behind the "reform" of salmon farming and the
>>>demarketing of farmed salmon: <http://fair-questions.com/> You'll note
>>>that I have raised questions about American funding granted through
>>>Tides Canada. You are welcome to comment.

>>>
>>>Here's the link that specifically mentions Tides Canada Foundation:
>>><http://fairquestions.typepad.com/fishfarmfuss/2010/01/6xx-to-whom-did-ti-des-canada-foundation-regrant-us-429-million-from-american-sources.html>

>>>
>>>Sincerely,
>>>Vivian Krause

>>>
>>>On Wednesday, December 23, 2009, at 12:30PM, "Vivian Krause"
>>><vivian.krause@mac.com> wrote:

>>>>Mr. McMillan,
>>>>
>>>>I am writing to let you know that I don't seem to have heard from you
>>>>since 11 December 2009.

>>>>
>>>>Would it be possible for Tides Canada Foundation to provide answers to
>>>>my questions, below, before the end of this year?

>>>>
>>>>Sincerely,
>>>>Vivian Krause

>>>>
>>>>On Friday, December 11, 2009, at 11:05AM, "Vivian Krause"
>>>><vivian.krause@mac.com> wrote:

>>>>>Mr. McMillan,
>>>>>
>>>>>Thank you for your reply.

>>>>>
>>>>>My letter of 26 November 2009 (attached) had three questions.
>>>>>Regarding the third question, would Tides Canada Foundation disclose the
>>>>>combined, total amount of the three grants that you mention below? If
>>>>>the amount is merely a small portion of the total Revenues of Raincoast
>>>>>Research Society, perhaps this becomes a mute point.

>>>>>
>>>>>The first two questions of my letter of 26 November 2009 are:

>>>>>>>1) Who is the "dedicated funder" that made it possible for Tides
>>>>>>>Canada Foundation to begin funding CAAR back in 2001?
>>>>>>>Please see the attached newsletter from Tides Canada.

>>>>>>>
>>>>>>>2) According to my analysis of U.S. tax returns and on-line databases,
>>>>>>>Tides Canada Foundation has been granted more than \$US 42.9 million from
>>>>>>>three large, American foundations (please see the attached files). How
>>>>>>>much of that \$US 42.9 million has been re-granted directly or indirectly
>>>>>>>to Raincoast Research Society, the David Suzuki Foundation, Living
>>>>>>>Oceans Society (through Ecojustice) and other members of CAAR?

>>>>>>>
>>>>>>>I would appreciate your response to the above questions.

>>>>>>>

