



November 25, 2024

Parkway House Development LP  
150 Elgin Street, Suite 100  
Ottawa, ON  
K2P 1L4

**RE: (REVISED) TREE CONSERVATION REPORT FOR 2475 REGINA STREET, OTTAWA**

This Tree Conservation Report (TCR) was prepared by IFS Associates Inc. (IFS) on behalf of Windmill Development Group in support of the development of 2475 Regina Street in Ottawa. The need for this report is related to trees protected under the City of Ottawa’s Tree Protection By-law (By-law No. 2020-340). The By-law reflects Section 4.8.2. of the City of Ottawa’s Official Plan which calls for the retention of the City’s urban forestry canopy and, in particular, large healthy trees.

Under the Tree Protection By-law, a TCR is required for all Plans of Subdivision, Site Plan Control Applications, Common Elements Condominium Applications, and Vacant Land Condominium Applications where there is a tree of 10 cm in diameter at breast height (DBH) or greater on a site and/or if there is a tree on an adjacent site that has a critical root zone (CRZ) extending onto a development site. Trees of any size on adjacent City lands must also be documented in a TCR. A “tree” is defined in the By-law as any species of woody perennial plant, including its root system, which has reached or can reach a minimum height of at least 450 cm at physiological maturity. The CRZ is calculated as DBH x 10 cm.

The inventory in this report details the assessment of all individual trees on the subject property and adjacent private and National Capital Commission (NCC) property. No trees were found on nearby City of Ottawa land. Field work for this report was completed in August and October 2022 and October 2024.

The development proposed for this property includes the demolition of an existing one-storey building and construction of three multi-storey residential buildings with underground parking. No trees on adjacent private property will be adversely impacted by the proposed construction. However, several trees on NCC lands will require removal: selected trees which straddle shared property lines (some of which are currently hazardous) and those within the proposed pathway connection to Pinecrest Creek. Permission from the NCC will be required prior to their removal.

**TREE SPECIES, CONDITION, SIZE AND STATUS**

Table 1 on pages 2 through 6 details the species, ownership, size (diameter), condition and status of the individual and groups of trees on the subject and adjacent properties. Each of these trees is referenced by the numbers plotted on the tree conservation plans on pages 8 and 9 of this report.



Table 1. Species, ownership, diameter, condition and status of trees at 2475 Regina Street

Tree No.	Tree species	Ownership <sup>1</sup>	DBH <sup>2</sup> (cm)	Distance to excavation (m) <sup>3</sup>	Tree Condition; Age Class; Condition Notes; Species Origin & <b>Preservation Status</b> (to be removed or preserved and protected)
1	Silver maple ( <i>Acer saccharinum</i> )	Neighbour	+/- 170	>20	Poor; overmature; five stemmed 0.5-1m from grade; divergent form and asymmetric crown toward north/northwest due to clearance pruning from Hydro lines; central stem topped, southwest stem completely removed; native species; <b>to be preserved</b>
2	Silver maple ( <i>Acer saccharinum</i> )	Neighbour	+/- 150	>20	Fair; very mature; multi-stemmed; crown generally upright form; crown dense, symmetric; native species; <b>to be preserved</b>
3	Manitoba maple ( <i>Acer negundo</i> ); Ash ( <i>Fraxinus</i> spp.); Buckthorn ( <i>Rhamnus</i> spp.); Norway maple ( <i>Acer platanoides</i> )	Private	<10-21	-	Poor-fair; maturing; all vegetation originating from seed; standing dead ash, coppicing ash stumps; two seeded Norway maple, 19 and 21cm dbh; heavy vine growth ( <i>Vitis</i> spp.) throughout causing a decline in tree health; native, naturalized and introduced invasive species; <b>to be removed</b> (conflicts with construction)
4	Manitoba maple ( <i>Acer negundo</i> )	Private	<10-65	-	Poor-fair; mature - maturing; fully stocked with a single tree species (one standing dead ash ( <i>Fraxinus</i> spp.) on shared property line); trees generally divergent in form; buckthorn concentrated along southern perimeter; all trees originating from seed - naturalized species; <b>to be removed</b> (poor condition; undesirable species; conflicts with construction)

Table 1. Cont.

Tree No.	Tree species	Ownership <sup>1</sup>	DBH <sup>2</sup> (cm)	Distance to excavation (m) <sup>3</sup>	Tree Condition; Age Class; Condition Notes; Species Origin & <b>Preservation Status</b> (to be removed or preserved and protected)
5	Manitoba maple ( <i>Acer negundo</i> ); Buckthorn ( <i>Rhamnus</i> spp.)	City of Ottawa	<10-65	-	Poor-fair; mature - maturing; fully stocked with a single tree species (one standing dead ash ( <i>Fraxinus</i> spp.) on shared property line); trees generally divergent in form; buckthorn concentrated along southern perimeter; all trees originating from seed - naturalized species; <b>to be removed</b> (poor condition; undesirable species; conflicts with landscaping)
6	Manitoba maple ( <i>Acer negundo</i> )	Shared	29	-	Very poor; mature; collapsed under weight of vines; naturalized species; <b>to be removed</b> (very poor condition)
7	Manitoba maple ( <i>Acer negundo</i> )	Private	33	-	Fair; mature; central stem with divergent lateral at 2m on south; major basal wound on north; naturalized species; <b>to be removed</b> (conflicts with construction)
8	Sugar maple ( <i>Acer saccharum</i> )	NCC	70	>10	Very good; very mature; central stem with competing lateral at 7m on south; pronounced root flares; native species; <b>to be preserved and protected</b>
9	Sugar maple ( <i>Acer saccharum</i> )	NCC	70	>10	Good; very mature; co-dominant stems at 5m with competing lateral at 4m on east; pronounced root flares; native species; <b>to be preserved and protected</b>
10	Manitoba maple ( <i>Acer negundo</i> )	Shared with NCC	48	-	Very poor; mature; remaining stem of two co-dominants (other stem previously removed from north); heavily divergent towards west; major deadwood present; seam in bole with dense epicormic growth; hazardous; naturalized species; <b>to be removed</b> (hazardous)

Table 1. Cont.

Tree No.	Tree species	Owner-ship <sup>1</sup>	DBH <sup>2</sup> (cm)	Distance to excavation (m) <sup>3</sup>	Tree Condition; Age Class; Condition Notes; Species Origin & <b>Preservation Status</b> (to be removed or preserved and protected)
11	Sugar maple ( <i>Acer saccharum</i> )	NCC	77	>10	Good; very mature; central stem with sweep at 6m – previous co-dominant stem dead and broken; competing and suppressed laterals starting at 2.5m – broad crown; native species; <b>to be preserved and protected</b>
12	Sugar maple ( <i>Acer saccharum</i> )	NCC	66	>10	Good; very mature; central stem with tri-dominant leaders at 8m; crown asymmetric towards north due to influence of tree #12; pronounced root flares; native species; <b>to be preserved and protected</b>
13	Silver maple ( <i>Acer saccharinum</i> )	NCC	73	>10	Fair; mature; tri-stemmed at 3.5m; all stems bisect at 6.5-7.5m; generally upright growth form; acutely angled branch unions typically with inclusion ridges; crown very asymmetric towards north and east due to influence of trees #11 and 13; native species; <b>to be preserved and protected</b>
14	Sugar maple ( <i>Acer saccharum</i> )	NCC	67	>10	Fair; very mature; co-dominant stems at 2.5m with suppressed laterals on west and northeast; broad crown; west lateral with advanced internal decay – hazardous; native species; <b>to be preserved and protected</b>
15	Manitoba maple ( <i>Acer negundo</i> )	NCC	19	-	Poor; mature; heavy vine growth throughout crown; naturalized species; <b>to be removed (poor condition)</b>
16	Scots pine ( <i>Pinus sylvestris</i> )	NCC	41	<5	Fair; mature; moderately divergent towards east; living crown held high due to vine growth; fair crown density, annual increment and needle colour; introduced invasive species; <b>to be preserved and protected</b>

Table 1. Cont.

Tree No.	Tree species	Ownership <sup>1</sup>	DBH <sup>2</sup> (cm)	Distance to excavation (m) <sup>3</sup>	Tree Condition; Age Class; Condition Notes; Species Origin & <b>Preservation Status</b> (to be removed or preserved and protected)
17	Scots pine ( <i>Pinus sylvestris</i> ); Serbian spruce ( <i>Picea omorika</i> ); Buckthorn ( <i>Rhamnus</i> spp.); Sugar maple ( <i>Acer saccharum</i> ); Manitoba maple ( <i>Acer negundo</i> )	NCC	<10-43	<5	Fair-good; mature - maturing; four planted pines (31, 40, 41 and 43cm dbh) and one planted spruce (25cm); understory of seeded buckthorn, Manitoba and sugar maples; heavy vine growth ( <i>Vitis</i> spp.) throughout causing a decline in overall tree health; native, naturalized, introduced and invasive species; <b>to be preserved and protected</b> (with the exception of any trees conflicting with the connection to Pinecrest Creek pathway)
18	Crab apple ( <i>Malus</i> spp.)	Private	22, 22 & 26	-	Good; mature; tri-stemmed at 0.6m – central stem with two competing laterals; fourth stem removed from south – crown now asymmetric towards north and west; cultivar; <b>to be removed</b> (conflicts with proposed retaining wall)
19	White spruce ( <i>Picea glauca</i> )	Private	22	-	Fair; maturing; fair good crown density, annual increment (vigour) and needle colour; crown asymmetric towards north due to influence of tree #18; located on slope – droughty; native species; <b>to be removed</b> (conflicts with proposed retaining wall)
20	White spruce ( <i>Picea glauca</i> )	Private	19	-	Fair; maturing; good crown density and needle colour, fair annual increment (vigour); located on slope – droughty; native species; <b>to be removed</b> (conflicts with proposed retaining wall)
21	Norway maple ( <i>Acer platanoides</i> )	Private	18	-	Fair; maturing; co-dominant stems at 1.5m; poor annual increment (vigour); introduced invasive species; <b>to be removed</b> (conflicts with construction)

Table 1. Cont.

Tree No.	Tree species	Owner-ship <sup>1</sup>	DBH <sup>2</sup> (cm)	Distance to excavation (m) <sup>3</sup>	Tree Condition; Age Class; Condition Notes; Species Origin & <b>Preservation Status</b> (to be removed or preserved and protected)
22	Norway maple ( <i>Acer platanoides</i> )	Private	29	-	Fair; mature; tri-stemmed leaders at 2m; suppressed laterals starting at 1.5m; broad crown; introduced invasive species; <b>to be removed</b> (conflicts with construction)
23	Honey-locust ( <i>Gleditsia triacanthos</i> )	Private	49	-	Good; mature; co-dominant stems at 4m with strong union; crown asymmetric towards south/southeast due to influence of nearby Manitoba maples; introduced species to Eastern Ontario; <b>to be removed</b> (conflicts with construction)
24	Honey-locust ( <i>Gleditsia triacanthos</i> )	Private	44	-	Fair; mature; co-dominant leaders at 8.5m; moderately divergent form and crown strongly asymmetric towards east due to influence of nearby Manitoba maples; introduced species to Eastern Ontario; <b>to be removed</b> (conflicts with construction)

<sup>1</sup>As determine from topographic survey prepared by Stantec; <sup>2</sup> Diameter at breast height, or 1.3m from grade (unless otherwise indicated); <sup>3</sup> Distances are approximate only.

Pictures 1 through 6 on pages 11 to 14 of this report show selected trees and tree groupings on and adjacent to the subject property. All pictures were taken in October 2022 and 2024.

### FEDERAL AND PROVINCIAL REGULATIONS

Federal and provincial regulations can be applicable to trees on private property. In particular, the following two regulations have been considered for this property:

- 1) The Endangered Species Act (ESA, 2007) mandates that tree species on the Species at Risk in Ontario (SARO) list be identified. Butternut (*Juglans cinerea*) and black ash (*Fraxinus nigra*) are present in Eastern Ontario and are listed as threatened on the SARO. Because of this they are protected from harm. No trees of these species were found on or near the subject properties.
- 2) The Migratory Bird Convention Act (1994) mandates that within the period between April and August of each year nest surveys are required to be performed by a suitably trained person no more than five (5) days before trees or other similar nesting habitat are to be removed.



## TREE PRESERVATION MEASURES

To help reduce the potential for stress due to root loss the following measures will be taken in relation to trees #16 and 17 which will experience excavation within their CRZs in relation to the connection to Pinecrest Creek pathway.

1. Hydro or air knife excavation along the closest edge of excavation to carefully expose roots. Any roots should be cleanly cut and sealed before being reburied. Excavation can then resume using traditional mechanical means. Sealing the cleanly cut root ends with a beeswax product will help prevent the loss of moisture and facilitate healing.
2. If the excavation is to be left open for any time a covering of at least three layers of moistened burlap is to be draped over the exposed face of excavation closest to the trees. This will help reduce the loss of soil moisture.

## TREE PROTECTION MEASURES

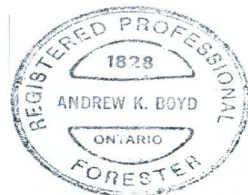
Protection measures intended to mitigate damage during construction will be applied for the trees to be retained. The following measures are the minimum required by the City of Ottawa to ensure tree survival during and following construction:

1. As per the City of Ottawa's tree protection barrier specification (included on page 10), erect a fence as close as possible to the CRZ of the tree(s);
2. Do not place any material or equipment within the CRZ of the tree(s);
3. Do not attach any signs, notices or posters to any tree;
4. Do not raise or lower the existing grade within the CRZ without approval;
5. Tunnel or bore instead of trenching within the CRZ of any tree;
6. Do not damage the root system, trunk or branches of any tree;
7. Ensure that exhaust fumes from all equipment are NOT directed towards any tree's canopy.

Please do not hesitate to contact me with any questions concerning this report.

This report is subject to the attached Limitations of Tree Assessments and Liability to which the reader's attention is directed.

Yours,



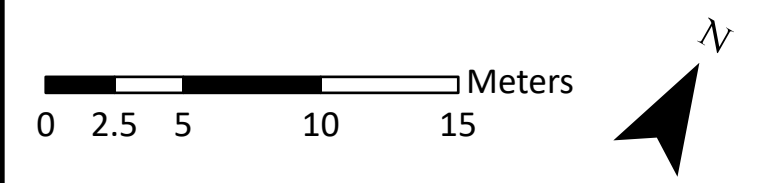
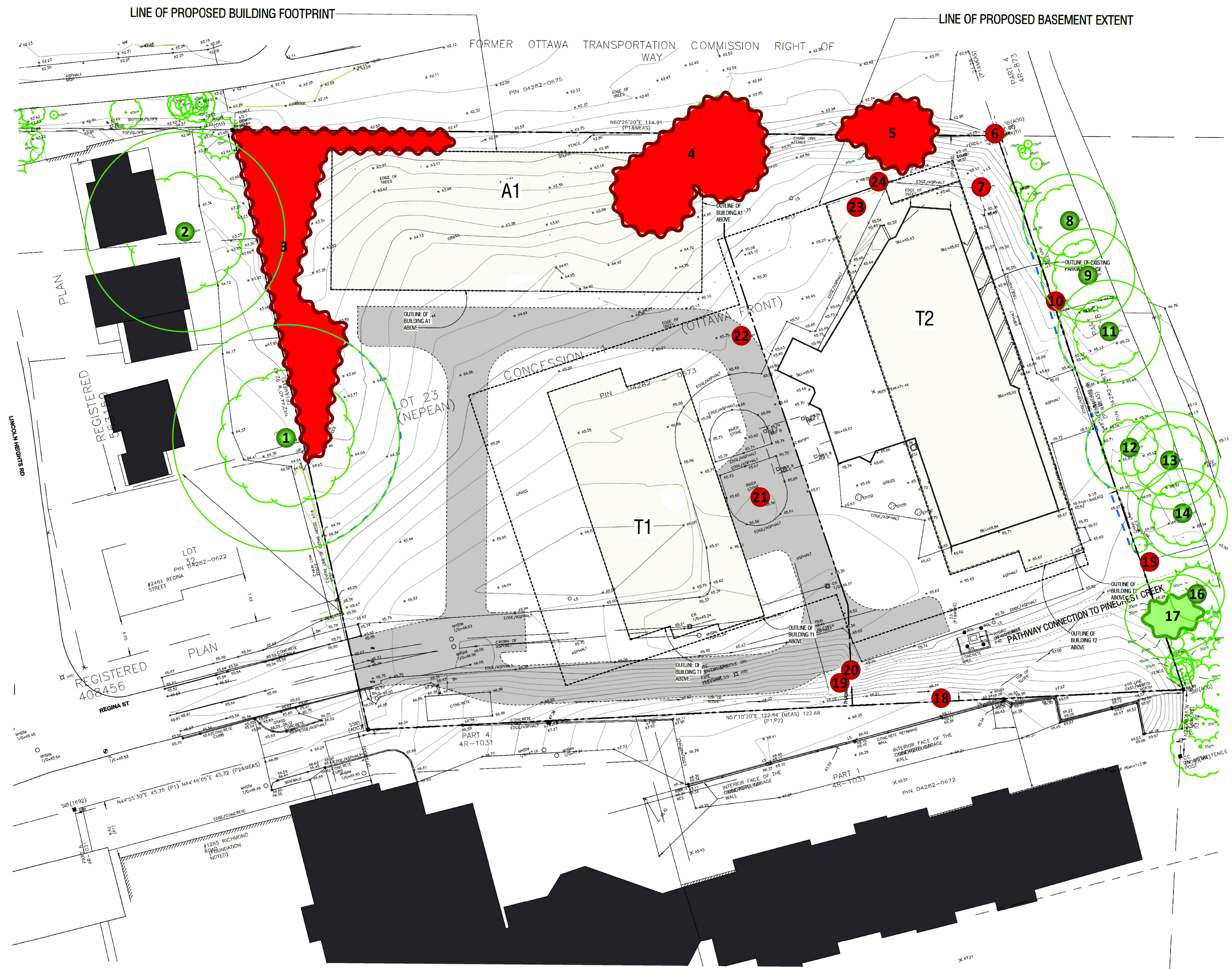
Andrew K. Boyd, B.Sc.F, R.P.F. (#1828)  
Certified Arborist #ON-0496A  
Consulting Urban Forester

GENERAL NOTES

PLANS COMPLETED BY DIAMOND SCHMITT

LEGEND

- TREE TO REMAIN
- TREES TO REMAIN
- CRITICAL ROOT ZONE
- PROTECTIVE FENCING
- TREE TO BE REMOVED
- TREES TO BE REMOVED



DRAWING: Tree Conservation Plan

PROJECT: 2475 REGINA STREET  
CITY OF OTTAWA



Andrew K. Boyd, R.P.F.

SCALE: 1:275	DRAWING NO. 2475
DATE: 2024-11-24	2475
DRAWN BY: SS	
SHEET NO. 1	

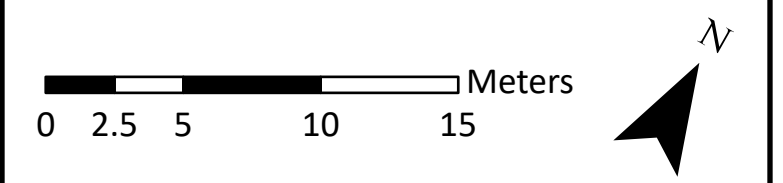


GENERAL NOTES

Maxar, Microsoft

LEGEND

- PROPERTY PARCEL
- TREE TO REMAIN
- TREES TO REMAIN
- CRITICAL ROOT ZONE
- - - PROTECTIVE FENCING
- TREE TO BE REMOVED
- TREES TO BE REMOVED



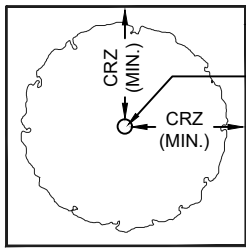
DRAWING:  
Tree Conservation Plan

PROJECT:  
2475 REGINA STREET  
CITY OF OTTAWA

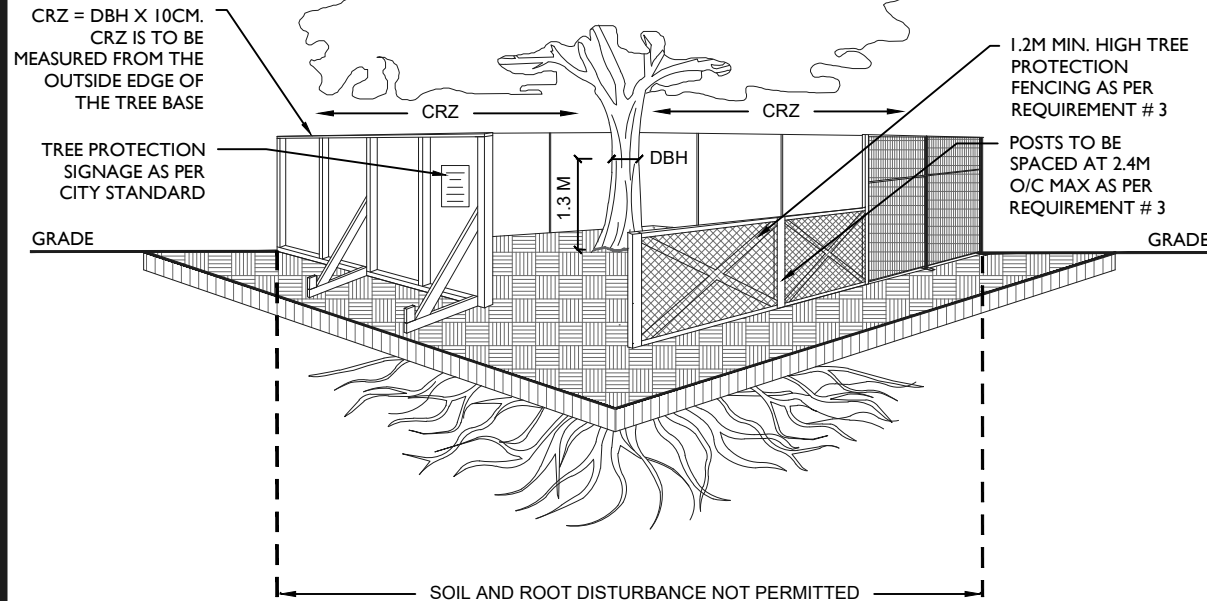


*Andrew K. Boyd*  
Andrew K. Boyd, R.P.F.

SCALE: 1:275	DRAWING NO.:
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PLAN VIEW



**TREE PROTECTION REQUIREMENTS:**

1. PRIOR TO ANY WORK ACTIVITY WITHIN THE CRITICAL ROOT ZONE (CRZ = 10 X DIAMETER) OF A TREE, TREE PROTECTION FENCING MUST BE INSTALLED SURROUNDING THE CRITICAL ROOT ZONE, AND REMAIN IN PLACE UNTIL THE WORK IS COMPLETE.
2. UNLESS PLANS ARE APPROVED BY CITY FORESTRY STAFF, FOR WORK WITHIN THE CRZ:
  - DO NOT PLACE ANY MATERIAL OR EQUIPMENT - INCLUDING OUTHOUSES;
  - DO NOT ATTACH ANY SIGNS, NOTICES OR POSTERS TO ANY TREE;
  - DO NOT RAISE OR LOWER THE EXISTING GRADE;
  - TUNNEL OR BORE WHEN DIGGING;
  - DO NOT DAMAGE THE ROOT SYSTEM, TRUNK, OR BRANCHES OR ANY TREE;
  - ENSURE THAT EXHAUST FUMES FROM ALL EQUIPMENT ARE NOT DIRECTED TOWARD ANY TREE CANOPY.
  - DO NOT EXTEND HARD SURFACE OR SIGNIFICANTLY CHANGE LANDSCAPING
3. TREE PROTECTION FENCING MUST BE AT LEAST 1.2M IN HEIGHT, AND CONSTRUCTED OF RIGID OR FRAMED MATERIALS (E.G. MODULOC - STEEL, PLYWOOD HOARDING, OR SNOW FENCE ON A 2"X4" WOOD FRAME) WITH POSTS 2.4M APART, SUCH THAT THE FENCE LOCATION CANNOT BE ALTERED. ALL SUPPORTS AND BRACING MUST BE PLACED OUTSIDE OF THE CRZ, AND INSTALLATION MUST MINIMISE DAMAGE TO EXISTING ROOTS. (SEE DETAIL)
4. THE LOCATION OF THE TREE PROTECTION FENCING MUST BE DETERMINED BY AN ARBORIST AND DETAILED ON ANY ASSOCIATED PLANS FOR THE SITE ( E.G. TREE CONSERVATION REPORT, TREE INFORMATION REPORT, ETC). THE PLAN AND CONSTRUCTED FENCING MUST BE APPROVED BY CITY FORESTRY STAFF PRIOR TO THE COMMENCEMENT OF WORK.
5. IF THE FENCED TREE PROTECTION AREA MUST BE REDUCED TO FACILITATE CONSTRUCTION, MITIGATION MEASURES MUST BE PRESCRIBED BY AN ARBORIST AND APPROVED BY CITY FORESTRY STAFF. THESE MAY INCLUDE THE PLACEMENT OF PLYWOOD, WOOD CHIPS, OR STEEL PLATING OVER THE ROOTS FOR PROTECTION OR THE PROPER PRUNING AND CARE OF ROOTS WHERE ENCOUNTERED.

THE CITY'S TREE PROTECTION BY-LAW, 2020-340 PROTECTS BOTH CITY-OWNED TREES, CITY-WIDE, AND PRIVATELY-OWNED TREES WITHIN THE URBAN AREA. PLEASE REFER TO [WWW.OTTAWA.CA/TREEBYLAW](http://WWW.OTTAWA.CA/TREEBYLAW) FOR MORE INFORMATION ON HOW THE TREE BY-LAW APPLIES.

ACCESSIBLE FORMATS AND COMMUNICATION SUPPORTS ARE AVAILABLE, UPON REQUEST



**TREE PROTECTION SPECIFICATION**

TO BE IMPLEMENTED FOR RETAINED TREES, BOTH ON SITE AND ON ADJACENT SITES, PRIOR TO ANY TREE REMOVAL OR SITE WORKS AND MAINTAINED FOR THE DURATION OF WORK ACTIVITIES ON SITE.

SCALE: NTS

DATE: MARCH 2021

DRAWING NO.: 1 of 1



Picture 1. Tree #1, neighbouring silver maple adjacent to 2475 Regina Street



Picture 2. Tree grouping #4 at 2475 Regina Street



Picture 3. Trees #22 (right) and #23 (left background) at 2475 Regina Street



Picture 4. Trees #8-11 (right to left) on NCC land adjacent to 2475 Regina Street



Picture 5. Trees #12-14 (foreground to background) on NCC land adjacent to 2475 Regina Street



Picture 6. NCC maples in relation to existing building at 2475 Regina Street. With a setback of approximately 7m the proposed new building will only be slightly closer to the shared property line than the existing building.

# LIMITATIONS OF TREE ASSESSMENTS & LIABILITY

## GENERAL

It is the policy of *IFS Associates Inc.* to attach the following clause regarding limitations. We do this to ensure that our clients are clearly aware of what is technically and professionally realistic in assessing trees for retention.

This report was prepared by *IFS Associates Inc.* at the request of the client. The information, interpretation and analysis expressed in this report are for the sole benefit and exclusive use of the client. Possession of this report or a copy thereof does not imply right of publication or use for any purpose by any other than the client to whom it is addressed. Unless otherwise required by law, neither all or any part of the contents of this report, nor copy thereof, shall be conveyed by anyone, including the client, to the public through public relations, news or other media, without the prior expressly written consent of the author, and especially as to value conclusions, identity of the author, or any reference to any professional society or institute or to any initialed designation conferred upon the author as stated in his qualifications.

This report and any values expressed herein represent the opinion of the author; his fee is in no way contingent upon the reporting of a specified value, a stipulated result, nor upon any finding to be reported. Details obtained from photographs, sketches, *etc.*, are intended as visual aids and are not to scale. They should not be construed as engineering reports or surveys. Although every effort has been made to ensure that this assessment is reasonably accurate, the tree(s) should be reassessed at least annually. The assessment presented in this report is valid at the time of the inspection only. The loss or alteration of any part of this report invalidates the entire report.

## LIMITATIONS

The information contained in this report covers only the tree(s) in question and no others. It reflects the condition of the assessed tree(s) at the time of inspection and was limited to a visual examination of the accessible portions only. *IFS Associates Inc.* has prepared this report in a manner consistent with that level of care and skill ordinarily exercised by members of the forestry and arboricultural professions, subject to the time limits and physical constraints applicable to this report. The assessment of the tree(s) presented in this report has been made using accepted arboricultural techniques. These include a visual examination of the above-ground portions of each tree for structural defects, scars, cracks, cavities, external indications of decay such as fungal fruiting bodies, evidence of insect infestations, discoloured foliage, the condition of any visible root structures, the degree and direction of lean (if any), the general condition of the tree(s) and the surrounding site, and the proximity of people and property. Except where specifically noted in the report, the tree(s) examined were not dissected, cored, probed or climbed to gain further evidence of their structural condition. Also, unless otherwise noted, no detailed root collar examinations involving excavation were undertaken.

While reasonable efforts have been made to ensure that the tree(s) proposed for retention are healthy, no warranty or guarantee, expressed or implied, are offered that these trees, or any parts of them, will remain standing. This includes other trees on or off the property not examined as part of this assignment. It is both professionally and practically impossible to predict with absolute certainty the behaviour of any single tree or groups of trees or their component parts in all circumstances, especially when within construction zones. Inevitably, a standing tree will always pose some risk. Most trees have the potential for failure in the event of root loss due to excavation and other construction-related impacts. This risk can only be eliminated through full tree removal.



Notwithstanding the recommendations and conclusions made in this report, it must be realized that trees are living organisms, and their health and vigour constantly change over time. They are not immune to changes in site conditions, or seasonal variations in the weather. It is a condition of this report that *IFS Associates Inc.* be notified of any changes in tree condition and be provided an opportunity to review or revise the recommendations within this report. Recognition of changes to a tree's condition requires expertise and extensive experience. It is recommended that *IFS Associates Inc.* be employed to re-inspect the tree(s) with sufficient frequency to detect if conditions have changed significantly.

#### ASSUMPTIONS

Statements made to *IFS Associates Inc.* regarding the condition, history and location of the tree(s) are assumed to be correct. Unless indicated otherwise, all trees under investigation in this report are assumed to be on the client's property. A recent survey prepared by a Licensed Ontario Land Surveyor showing all relevant trees, both on and adjacent to the subject property, will be provided prior to the start of field work. The final version of the grading plan for the project will be provided prior to completion of the report. Any further changes to this plan invalidate the report on which it is based. *IFS Associates Inc.* must be provided with the opportunity to revise the report in relation to any significant changes to the grading plan. The procurement of said survey and grading plan, and the costs associated with them both, are the responsibility of the client, not *IFS Associates Inc.*

#### LIABILITY

Without limiting the foregoing, no liability is assumed by *IFS Associates Inc.* for: 1) any legal description provided with respect to the property; 2) issues of title and/or ownership with respect to the property; 3) the accuracy of the property line locations or boundaries with respect to the property; 4) the accuracy of any other information provided by the client or third parties; 5) any consequential loss, injury or damages suffered by the client or any third parties, including but not limited to replacement costs, loss of use, earnings and business interruption; and, 6) the unauthorized distribution of the report.

#### INDEMNIFICATION

An applicant for a permit or other approval based on this report shall agree to indemnify and save harmless *IFS Associates Inc.* from any and all claims, demands, causes of action, losses, costs or damages that affected private landowners and/or the City of Ottawa may suffer, incur or be liable for resulting from the issuance of a permit or approval based on this report or from the performance or non-performance of the applicant, whether with or without negligence on the part of the applicant, or the applicant's employees, directors, contractors and agents.

Further, under no circumstances may any claims be initiated or commenced by the applicant against *IFS Associates Inc.* or any of its directors, officers, employees, contractors, agents or assessors, in contract or in tort, more than 12 months after the date of this report.

#### ONGOING SERVICES

*IFS Associates Inc.* accepts no responsibility for the implementation of any or all parts of the report, unless specifically requested to supervise the implementation or examine the results of activities recommended herein. If examination or supervision is requested, that request shall be made in writing and the details, including fees, agreed to in advance.