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CRA APA PROGRAM REPORT

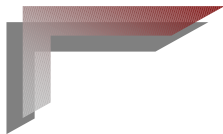
2004-2005



**Competent Authority Services Division
International Tax Directorate
Compliance Programs Branch**

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Executive Summary

This is the third report issued by the CRA on its Advance Pricing Arrangement (APA) Program.

This report describes the purpose of the APA Program, its history, and current events that are shaping its future. A great deal of emphasis is placed on statistical analysis in order to make the Program more transparent as well as to provide insight as to the approaches taken by the CRA and its treaty partners on difficult transfer pricing issues.

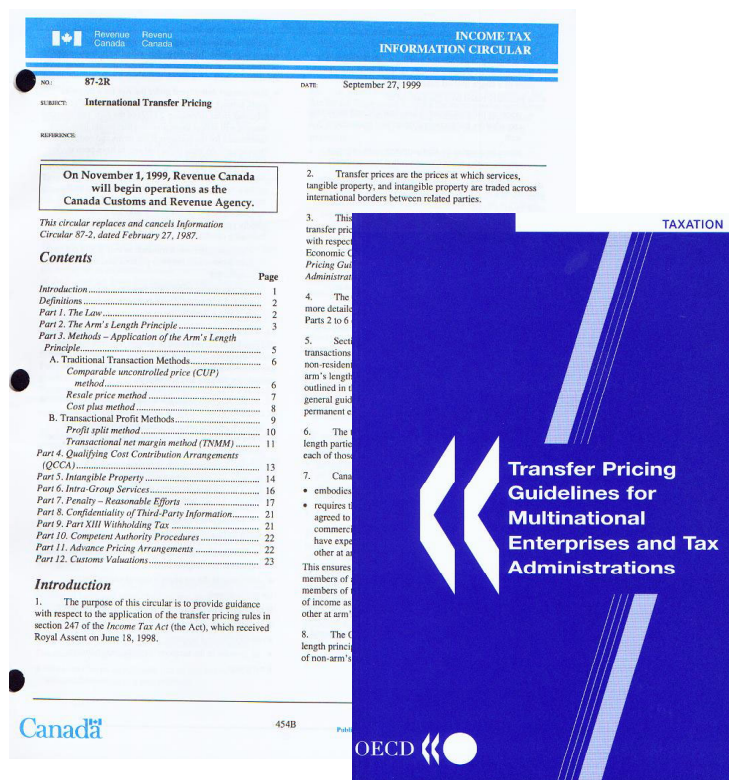
The CRA encourages all taxpayers with related party transactions to consider whether an APA is an appropriate choice. For more information, please consult Information Circular 94-4R “*Advance Pricing Arrangements*” or contact the Competent Authority Services Division; telephone (613) 941-2768; facsimile (613) 990-7370, or email MAP-APA.PAA-APP@ccra-adrc.gc.ca.

Introduction

The APA Program is a service provided by the CRA to assist taxpayers in resolving transfer pricing disputes that may arise in the future with a proactive approach that gives tax certainty to all stakeholders. The APA process is different from an audit. The focus of an APA is on forward tax years rather than past tax years. An APA also requires mutual cooperation and a free flow of information to achieve its goal – the arrangement.

What is an APA?

An APA is an arrangement between a taxpayer and a tax administration that confirms the appropriate transfer pricing methodology to establish an arm's length price for transactions between related parties. The arm's length price must be established with reference to the Arm's Length Principle as described by the Organisation for Economic Co-operation and Development (OECD) *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* and within Information Circular 87-2R *International Transfer Pricing*.



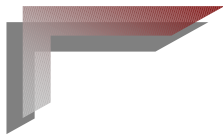


How is an APA achieved?

- ▶ Taxpayer indicates interest in the APA Program (directly to the CRA's APA Coordinator on an informal, or even anonymous, basis or through the local Taxation Services Office)
- ▶ APA Coordinator provides the Taxpayer with information about the APA process and answers questions –“APA First Step”
- ▶ Prefiling meeting is held between the Taxpayer and the CRA to determine if the APA Program is suitable
- ▶ Both the CRA and the Taxpayer informally commit to the APA process
- ▶ Taxpayer files a formal APA request to the CRA
- ▶ Taxpayer provides the CRA with APA submission and pays cost-recovery amount (based on anticipated CRA travel costs)
- ▶ CRA reviews the APA submission, issues acceptance letter or seeks additional information if necessary
- ▶ CRA performs due diligence and prepares position paper for negotiation with the competent authority of the other jurisdiction (under a bilateral APA)
- ▶ CRA negotiates and resolves the issue with foreign tax authority
- ▶ CRA sends proposed APA to Taxpayer for review, comments, and acceptance
- ▶ If accepted, CRA sends final APA to Taxpayer for signature and refunds excess cost recovery amount
- ▶ Taxpayer files periodic compliance reports
- ▶ Before the expiry of the APA, Taxpayer files APA renewal request

What are the benefits of entering into an APA?

- An APA deals with future tax years and seeks to resolve issues prior to audit action possibly being taken by a tax administration. Since an APA deals with future years, the ability to use hindsight in making a determination as to how arm's length parties would have conducted business is eliminated.
- In providing tax certainty for up to five future years, taxpayers can reallocate resources to other, more pressing, issues. The security of an APA provides the taxpayer with the ability to prepare improved budget forecasts for related party entities.
- Increased tax certainty achieved through a bilateral or multilateral APA means that double taxation will not occur for the transactions covered by the APA.
- The APA process is a cooperative approach to resolving potential transfer pricing disputes. The views of the taxpayer, as presented in the APA submission, are given first consideration. In the majority of cases, the CRA will agree with the proposed transfer pricing methodology. In cases where the CRA prefers another methodology (following the natural hierarchy outlined by the OECD and endorsed by the CRA), the rationale and basis for this decision are presented to the taxpayer for discussion. It is in this cooperative spirit and with the open sharing of information that trust and cooperation flourish – and the potentially adversarial nature of a transfer pricing audit is avoided.
- With the experience of over a hundred APAs (completed and in-progress) and hundreds of double tax cases involving transfer pricing resolved under the Mutual Agreement Procedure (MAP) article in our treaties, the CRA is able to bring highly skilled analysts (auditors, economists, and lawyers) into the case to quickly identify the key issues and achieve faster case resolution than through the audit/double tax process.
- The CRA offers “First Step” calls and prefiling meetings, free-of-charge and without commitment, to discuss the taxpayer's transfer pricing issues. The primary purpose of these meetings is to determine the suitability of an APA for the related party transactions and to provide preliminary comments on the taxpayer's proposed TPM. These initial calls or meetings may also be conducted anonymously.
- As nearly all Canadian taxpayers maintain contemporaneous documentation to support their transfer pricing under section 247 of the *Income Tax Act*, little additional cost should be required to prepare an APA submission. In the majority of cases, current transfer pricing documentation plus a statement of expectations (for the company and industry) for the period of the proposed APA is sufficient.



- An executed APA satisfies Canadian transfer pricing documentation requirements, therefore taxpayers will avoid the expense of undertaking regular documentation studies for transactions covered by the APA. This point is particularly true as more and more countries adopt transfer pricing documentation requirements, sometimes with different standards in place. An APA simply requires that the taxpayer demonstrate that they are in compliance with the terms of the APA (rather than the more exhaustive task of demonstrating that pricing is arm's length) for each of the covered years.
- Many taxpayers enter the APA process as a result of current audit activity. While an APA focuses on future tax years, the CRA will usually agree to accept (subject to the acceptance by the other tax administration(s) involved) a request to “rollback” the terms and conditions of an APA to open tax years where (a) substantial audit work has not taken place, (b) the facts and circumstances are the same, and (c) when appropriate waivers have been filed. For taxpayers and the tax administration, this has the advantage of resolving many years of potential tax issues in a single process.
- Once the initial APA has expired, if the facts have not significantly changed, renewals are straightforward due to the establishment of the previously agreed upon transfer pricing methodology and the level of comfort, trust, and cooperation enjoyed by all parties to the process.
- The number of transfer pricing audits continues to increase in most tax jurisdictions. Transfer pricing is often identified as the most contentious issue facing multinational enterprises. As transfer pricing audits increase and the issues identified by auditors become more complex, the APA Program is ideally situated to provide taxpayers with the most effective and efficient mechanism to resolve potential disputes.

For these reasons, the APA Program is viewed as the transfer pricing compliance tool of choice by the CRA. This belief is shared by other tax administrations as each year more countries are implementing APA programs.

Despite the many advantages, a number of taxpayers that might benefit considerably from obtaining an APA have not yet investigated the Program. As such, the CRA continues to actively promote the APA Program. We expect that the APA Program Development Strategy initiatives (with increased emphasis on APA promotions directly to taxpayers) and ongoing Program improvements, combined with steady international audit activity, will result in more taxpayers wishing to explore the benefits of our APA Program.



Who is involved in an APA?

The International Tax Directorate is part of the Compliance Programs Branch of the CRA. The Competent Authority Services Division (CASD) within the International Tax Directorate has responsibility for the APA Program. The Director of the CASD is also a delegated Competent Authority for Canada on matters of double taxation and is responsible for the administration of the APA Program.

Of the 42 employees currently working within CASD, 20 have regular involvement with the APA Program. These 20 people are comprised of analysts located in two Transfer Pricing Services units and economists located in the Economic Services unit. The manager of the Economic Services unit in CASD also assumes the role of the CRA's APA Coordinator.

At the prefiling meeting, the CRA will introduce its multi-disciplinary APA team that will be officially assigned to the process should a formal APA request be made. The APA team typically consists of a lead analyst and an economist from the CASD and an auditor from the Taxation Services Office. The manager of the lead analyst has responsibility to ensure that the APA is completed in a timely manner. The TSO auditor assists CASD staff by providing specialized taxpayer and industry knowledge. The CASD has found this assistance invaluable in speeding up the review process. As required, Department of Justice lawyers may assist the CRA in the APA process.

The TSO auditor plays an additional role should the taxpayer seek a rollback of the APA to open tax years. Authority over the open tax years rests with the TSO auditor, who must gain a level of comfort with the applicability of the Transfer Pricing Methodology (TPM) in these prior years. Due to their participation in the APA review, TSO auditors are usually receptive to a rollback when it is requested at the same time as the filing of the APA request. Note that while the rollback period and the APA years will be addressed concurrently, resolution of the rollback period (i.e. the non-APA years) will be communicated through a separate letter and will not form part of the arrangement.

To exercise its due diligence, the CRA may request to speak with key personnel within the taxpayer's firm as well as to visit relevant taxpayer sites for the purpose of evaluating the APA submission.

During the APA process, taxpayers may choose to represent themselves or engage assistance from the accounting, economic, and/or legal communities when pursuing an APA.



History of the APA Program in Canada



The APA concept was initiated by large multinational taxpayers who actively pursued a higher degree of certainty for their inter-company pricing. In Canada, our Program was initially established as a result of a co-operative joint pilot project with the Office of the Chief Counsel in the United States. From 1990 to 1992, two APAs were accepted by the CRA (then Revenue Canada) on a trial basis. Following a positive evaluation of the pilot project and continued taxpayer interest, the Program was formally launched in July 1993. Guidance to taxpayers followed in December 1994 with the release of Information Circular 94-4 *International Transfer Pricing – Advance Pricing Arrangements*.

In October 1994, the Pacific Association of Tax Administrators (PATA) Group, comprised of delegates from the tax administrations of Australia, Canada, Japan, and the United States, adopted BAPA Guidelines. The Canadian delegation coordinated the preparation of these BAPA Guidelines, which were later used to create an Annex - *Guidelines for Mutual Agreement Procedure (MAP) APAs* - to the OECD's *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*.

During the 1994 to 1997 period, the number of APA requests in Canada grew dramatically. Unfortunately, the area within the International Tax Directorate responsible for the competent authority function (Transfer Pricing & Competent Authority Division) was under-resourced and could not cope with the rising demand in both the APA and double tax caseload.

In late 1998 and early 1999, the Transfer Pricing & Competent Authority Division hired over a dozen analysts and economists to address the staffing shortage. Although these additional people were in place in 1999, significant training and on-the-job experience was still required.

The release of IC 87-2R on September 27, 1999, caused a sharp increase in APA interest, with 20 prefiling meetings and 10 acceptances in the 1999-2000 fiscal year.

In 2000, the International Tax Directorate commissioned an independent study of the APA Program. The findings of this study were subsequently implemented which led to reduced timeframes for APA completion and an increase in the number of APA requests.

In 2001, the Transfer Pricing & Competent Authority area was split into two separate Divisions – Competent Authority Services and International Tax Operations.



In March 2001, Information Circular 94-4R *International Transfer Pricing: Advance Pricing Arrangements* was issued.

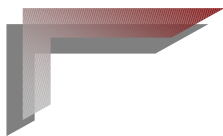
In November 2002, the CRA's APA Program Development Strategy was released to the public. During the same month, initial consultations began regarding proposals for streamlined APA procedures for small business taxpayer APAs.

In June 2003, the CRA began to publicly issue an annual report for the APA Program.

In February 2004, the CRA launched a new service called APA First Step to introduce the Program to potential clients in a very timely and cost-efficient manner.

In April 2004, the Program received approval to refund excess cost recovery amounts to clients accepted into the APA Program after April 1, 2004.

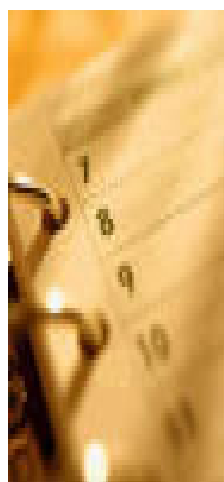
In March 2005, the CRA issued IC94-4R(SR) *Advance Pricing Arrangements for Small Businesses* with the purpose of attracting interest in the Program from taxpayers that have historically represented a small portion of total APA requests.



Current State of the APA Program (year end March 31, 2005)

The CRA is pleased to announce that the year ended March 31, 2005, was another successful year for the Canadian APA Program. During this period the CRA held 25 prefiling meetings, accepted 14 taxpayers into the APA Program, and completed 17 arrangements.

In support of the APA Program, and in particular the APA Program Development Strategy, CRA officials made several presentations during the fiscal year ending March 31, 2005:



June 2004	Internal CRA Conference – Toronto
July 2004	CITE Global Transfer Pricing Conference – New York
Nov. 2004	TEI Conference – Vancouver
Nov. 2004	Internal CRA Conference – Saskatoon
Nov. 2004	Practitioner's Outreach Meeting – Vancouver
Dec. 2004	Practitioner's Outreach Meeting – Montreal
Dec. 2004	Internal CRA Conference – Halifax
Jan. 2005	Infonex Conference – Toronto
Feb. 2005	Practitioner's Outreach Meeting – Toronto
Feb. 2005	Internal CRA Conference – Calgary
Feb. 2005	Internal CRA Conference – Vancouver
Feb. 2005	Taxpayer Meetings – Vancouver
Feb. 2005	Internal CRA Conference – Edmonton

The APA Program in Canada operates on a partial cost recovery basis. The cost recovery amount is established by calculating the anticipated travel costs to be incurred by CRA staff during the processing of the APA request. Since this amount is an estimate, the CRA has a policy to refund any amounts received and not spent during the APA process. This policy applies to APA requests accepted into the Program after April 1, 2004. If the cost recovery amount is insufficient to cover actual costs, the CRA will assume the additional cost required to fulfill the APA request, unless otherwise stated in the CRA's terms of acceptance.

The release of special APA procedures for small businesses occurred on March 8, 2005. The issuance of IC94-4R(SR) *Advance Pricing Arrangements for Small Businesses* addressed a concern that the APA Program did not meet the needs of smaller Canadian taxpayers. After extensive public consultations, the CRA hopes that this new taxpayer service is attractive and becomes a popular compliance choice.



2004-2005 Average Time Statistics (in Days)

		Time from APA Acceptance to Completion of Position Paper	Time to Negotiate APA	Time from APA Acceptance to Completion of APA
	Number of APAs			
Unilateral	7 ¹	246	N/A	395
Bilateral/Multilateral	11	290	209	742

Table 1

Note: (1) One unilateral APA was not resolved, data related to this APA has been included in the Table.

From the statistics presented in Table 1, the APA Program was able to achieve, on average, its target of preparing an APA position paper in less than 365 days. The average time spent for the negotiation of bilateral/multilateral APAs (209 days) slightly exceeds the PATA target timeframe (180 days). The average time spent from acceptance to completion of bilateral/multilateral APAs also slightly exceeds the PATA target timeframe (730 days).

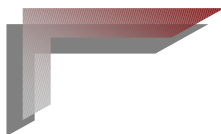
The CRA would like to take this opportunity to remind tax practitioners that the primary goal of the Program is to achieve timely resolution and the best way to achieve this goal is to prepare a balanced APA request that addresses the concerns of the tax administration(s) involved.

Starting in 2005-2006, the CASD will implement a rating system for APAs. APAs that have a “green light” will proceed as usual. APAs with a “yellow light” will proceed with a strong warning. APAs that have a “red light” will not proceed.

Green Light: Although CASD may express some concerns, there is a general view that the methodology proposed in the taxpayer’s APA request continues to have a high probability of leading to a resolution.

Yellow Light: The CASD has serious concerns and is highly unlikely to conclude an APA using the methodology proposed in the taxpayer’s APA request. The methodology would not, in the opinion of the CASD, form the basis for productive Competent Authority negotiations and there is a higher risk that the APA process will become stalled or will not achieve resolution.

Red Light: The methodology proposed in the taxpayer’s APA request is, in the opinion of the CASD, highly unreliable and/or may not be demonstrative of “reasonable efforts” to determine an arm’s length price. In these situations, it would be inappropriate to proceed with the taxpayer’s APA request.

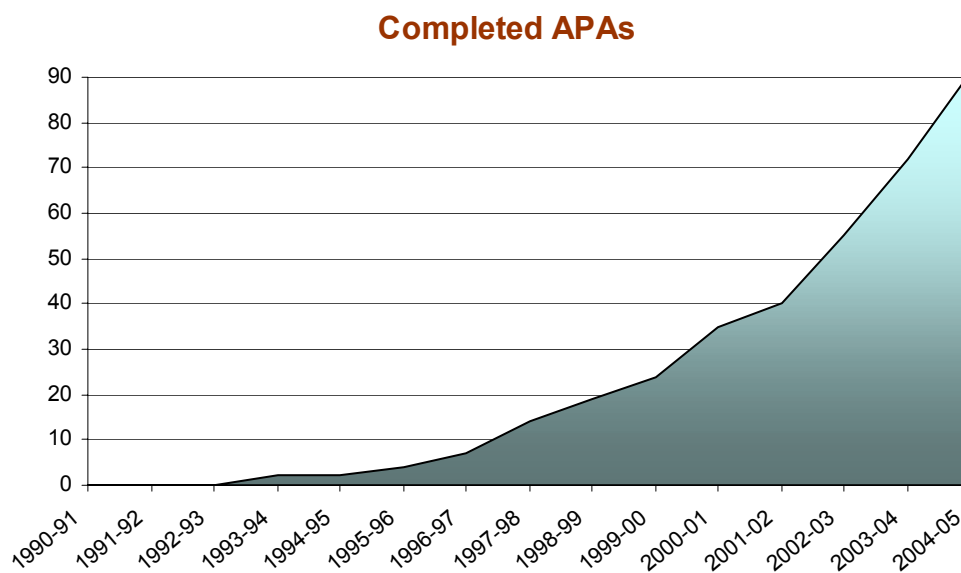


Program Statistics

Fiscal Year	Starting Inventory	Accepted	Completed	Unresolved	Ending Inventory	Prefiling Meetings	Withdrawn	Cancelled/ Revoked
1990-91	0	1	0	0	1	1	0	0
1991-92	1	0	0	0	1	0	0	0
1992-93	1	2	0	0	3	7	0	0
1993-94	3	3	2	0	4	4	0	0
1994-95	4	8	0	0	12	8	0	0
1995-96	12	7	2	0	17	8	0	1
1996-97	17	17	3	0	31	14	0	0
1997-98	31	6	7	2	28	6	0	0
1998-99	28	1	5	0	24	6	3	0
1999-00	24	10	5	0	29	23	3	0
2000-01	29	11	11	0	29	4	1	0
2001-02	29	14	5	0	38	16	0	0
2002-03	38	15	15	0	38	14	1	0
2003-04	38	18	17	0	39	23	3	0
2004-05	39	14	17	1	35	25	3	0
Total		127	89	3				

Table 2

As shown in Table 2, the CRA's APA Program continued to show strong performance in fiscal 2004-2005.

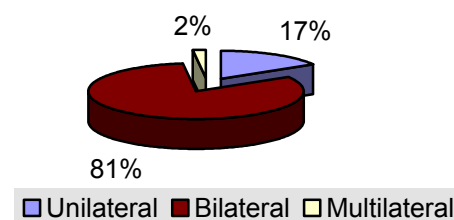


APA Type

	Unilateral	Bilateral	Multilateral	Total
Completed	17	70	2	89
In Progress	4	31	0	35
Total	21	101	2	124

Table 3

Table 3 shows the distribution of APAs by type - unilateral, bilateral, and multilateral. Both the CRA and its APA applicants are focused on bilateral arrangements, which provide, along with multilateral APAs, the highest degree of tax certainty.

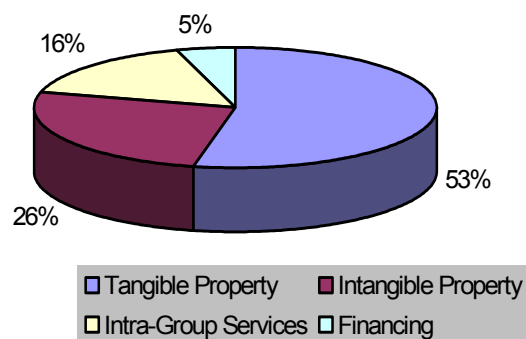


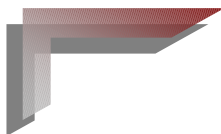
APA issue

	Tangibles	Intangibles	Services	Financial	Total
Completed	49	17	18	5	89
In Progress	18	13	3	1	35
Total	67	30	21	6	124

Table 4

Table 4 shows that transfer pricing issues covered by Canadian APAs are gradually shifting from transactions of tangible goods to transactions of intangibles based on APAs completed versus those in progress. This is to be expected as transactions involving intangibles are complex and can become contentious audit issues – something the APA Program is well suited to resolve on a prospective basis. This may also suggest that the CRA and other tax administrations are moving their focus toward transactions involving intangibles. APAs involving service transactions appear to be decreasing. However, this may not be correct as a number of APAs are classified by taxpayers as involving intangibles, whereas the CRA views some of these as service transactions.



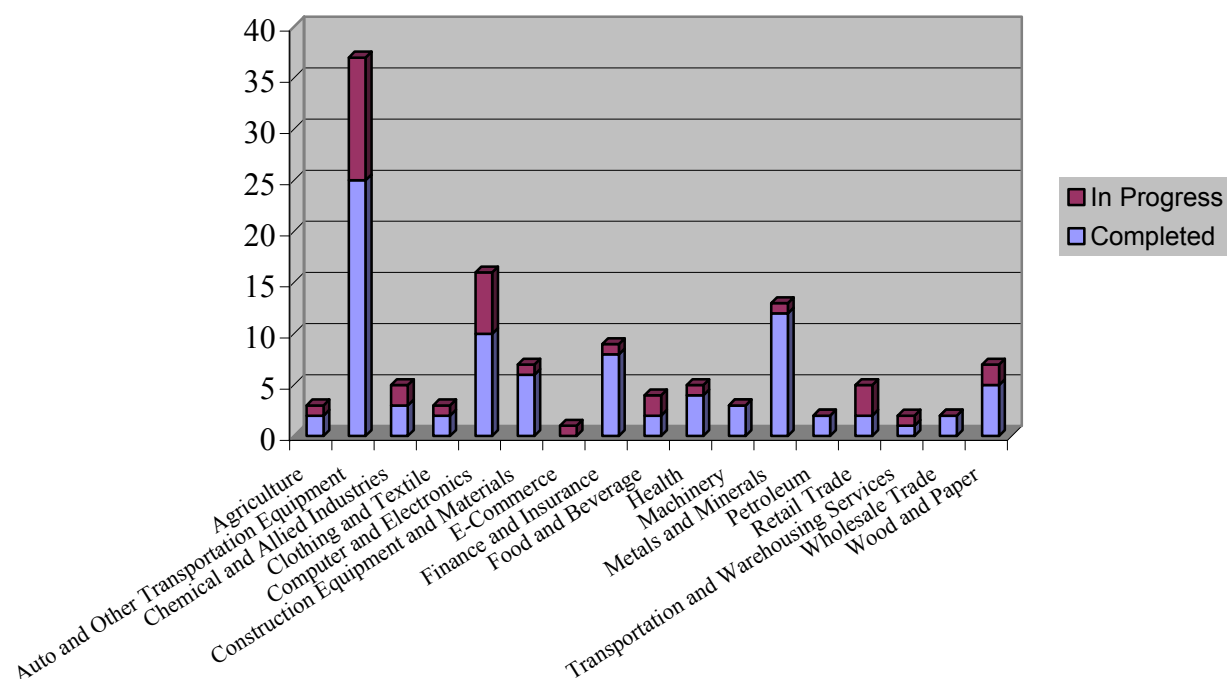


APA By Industry

	Completed	In Progress
Agriculture	2	1
Auto and Other Transportation Equipment	25	12
Chemical and Allied Industries	3	2
Clothing and Textile	2	1
Computer and Electronics	10	6
Construction Equipment and Materials	6	1
E-Commerce	0	1
Finance and Insurance	8	1
Food and Beverage	2	2
Health	4	1
Machinery	3	0
Metals and Minerals	12	1
Petroleum	2	0
Retail Trade	2	3
Transportation and Warehousing Services	1	1
Wholesale Trade	2	0
Wood and Paper	5	2
Total	89	35

Table 5

The results in Table 5 match up fairly well with the Canadian economy, with automotive, natural resource, and hi-tech companies being significant APA players.



APA by TPM

TPM	Completed	In Progress	Total
CUP	15	6	21
Cost Plus	12	4	16
Resale Price	8	3	11
Profit Split	26	8	34
TNMM	28	14	42
Total	89	35	124

Table 6

APA by TPM (%) →

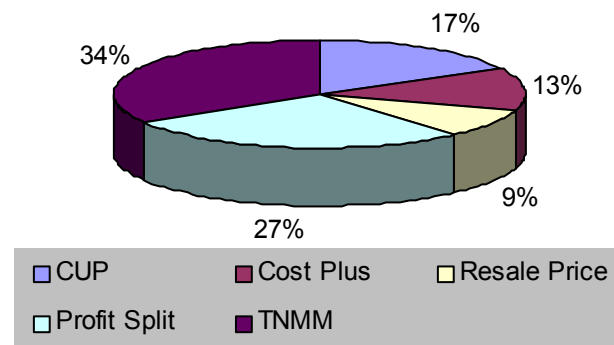


Table 6 shows the transfer pricing methodologies proposed or implemented in Canadian APAs. The transactional net margin method (TNMM) is now the predominant TPM, followed closely by the profit split method. Note that the methodology for APAs in progress would normally be the taxpayer's proposed methodology, but in some cases it may be reported as another methodology if the proposed TPM was not selected by the CRA as a result of its analysis. Data reported under the cost plus method includes transactions of services as well as cost sharing arrangements.

The use of a profit split methodology in a large number of APAs reflects the CRA's view that it often provides a result more in keeping with the arm's length principle than the TNMM when reliable comparable transactions are not available. The profit split methodology is also applicable for transactions between highly integrated companies or when non-routine intangibles are involved (paragraph 97 of IC-872R *International Transfer Pricing*). In addition, nearly all covered transactions involving royalty payments are resolved using the profit split methodology on its own or as a test to determine a reasonable rate.

APA by PLI (using TNMM)

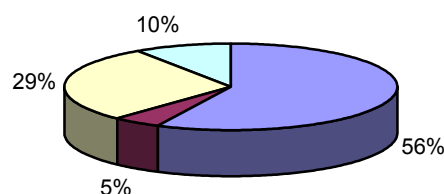
	Completed ¹	In Progress/Proposed ²	Total
Operating Margin	16	8	24
Return on Assets	0	2	2
Total Cost Plus	10	2	12
Berry Ratio	2	2	4
Total	28	14	42

Table 7

Note: (1) PLI's shown under "completed" APAs represent those used in the actual arrangement

(2) PLI's shown under "In Progress" APAs represent those found in the CRA position paper or, if not yet developed, those found in the taxpayer submission

APA by PLI (%)



■ Operating Margin	■ Return on Assets
■ Total Cost Plus	■ Berry Ratio

As shown in Table 7, when the TNMM is used for a covered transaction, the most dominant profit level indicator (PLI) is the operating margin. This PLI is most often applied to transactions involving Canadian or foreign distributors which have neither contributed to the creation of, nor the exploitation of, non-routine intangibles.

The total cost-plus method is the next most frequently used PLI when the TNMM is selected. This PLI is most often applied to transactions involving Canadian or foreign manufacturers, which have not contributed to the creation of, nor do they exploit, non-routine intangibles.

The return on asset PLI has yet to be used in a Canadian APA. Although assets may be used by the CRA as a screening tool when searching for comparable transactions, this method does not seem to be preferred by the CRA or its treaty partners.

The Berry ratio (gross profit/operating expense) PLI has recently been applied in two APAs. Although the CRA routinely uses operating expense intensity (operating expense / net sales) as a screening tool when searching for comparable transactions, the Berry ratio does not generally seem to be a preferred PLI by the CRA or its treaty partners.

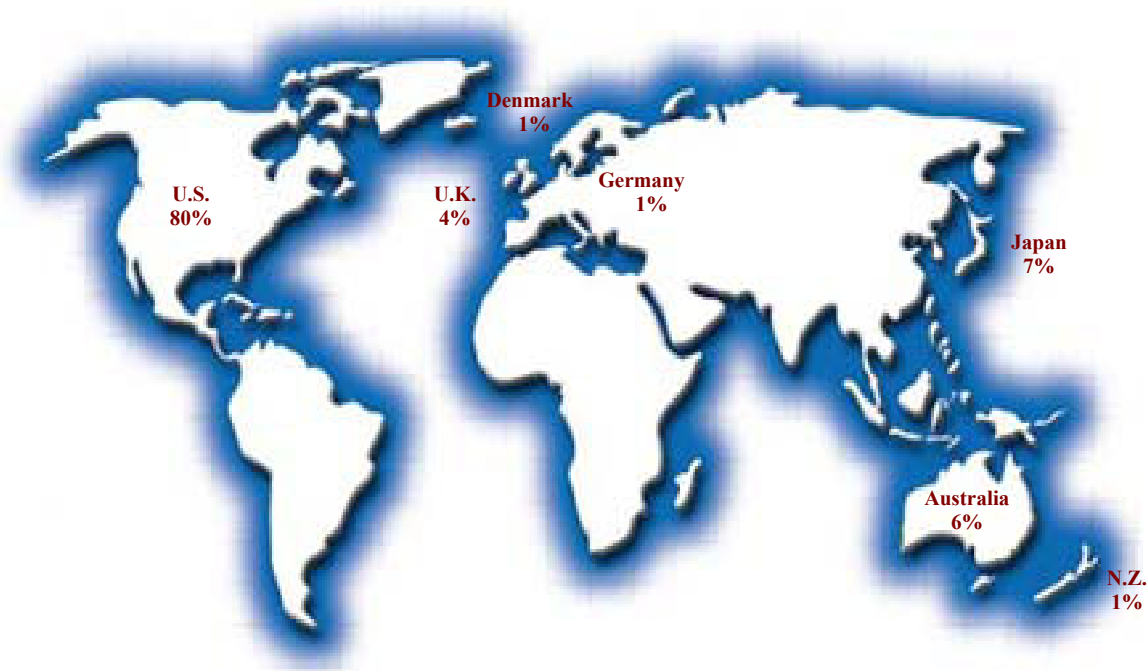
APA by Country

Country	Completed	In Progress	Total
United States	56	26	82
Japan	6	2	8
Australia	6	0	6
United Kingdom	2	2	4
Germany	0	1	1
New Zealand	1	0	1
Denmark	1	0	1
Total	72	31	103

Table 8

Table 8 shows the number of bilateral and multilateral APAs concluded and in progress with various countries. As expected, based on our respective countries' trade flows, the United States is our dominant treaty partner country when it comes to APAs. The CRA is encouraged by, and has even provided assistance to, other tax administrations implementing their own APA Programs.

APA by Country (%)

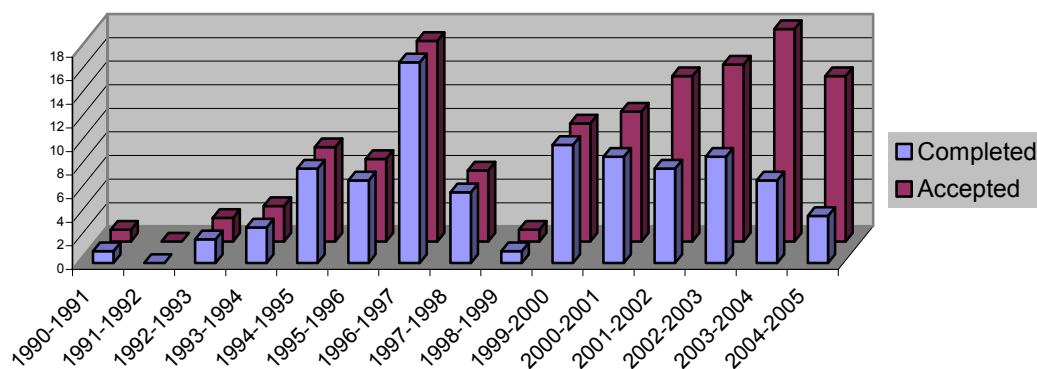


APA by Completion Time

Tracking the amount of time to complete an APA is best measured with reference to the year in which it was accepted. All times are measured from the date of acceptance. Acceptance is typically given after CASD reviews the APA request to ensure its completeness and reasonableness. Table 9 provides the average time to complete an APA accepted in an individual year. The completed and accepted columns allow one to determine the approximate age of APAs currently in progress.

Fiscal Year Accepted	Years	% Complete	APAs Accepted	APAs Complete	Unresolved
1990-1991	3.5	100%	1	1	0
1991-1992	-	-	0	0	0
1992-1993	0.8	100%	2	1	1
1993-1994	3.1	100%	3	3	0
1994-1995	3.2	100%	8	7	1
1995-1996	4.3	100%	7	7	0
1996-1997	3.6	100%	17	17	0
1997-1998	4.1	100%	6	6	0
1998-1999	3.7	100%	1	1	0
1999-2000	2.8	100%	10	10	0
2000-2001	2.4	82%	11	9	0
2001-2002	2.2	57%	14	7	1
2002-2003	1.7	60%	15	9	0
2003-2004	1.2	39%	18	7	0
2004-2005	0.4	29%	14	4	0
Average	2.5				

Table 9

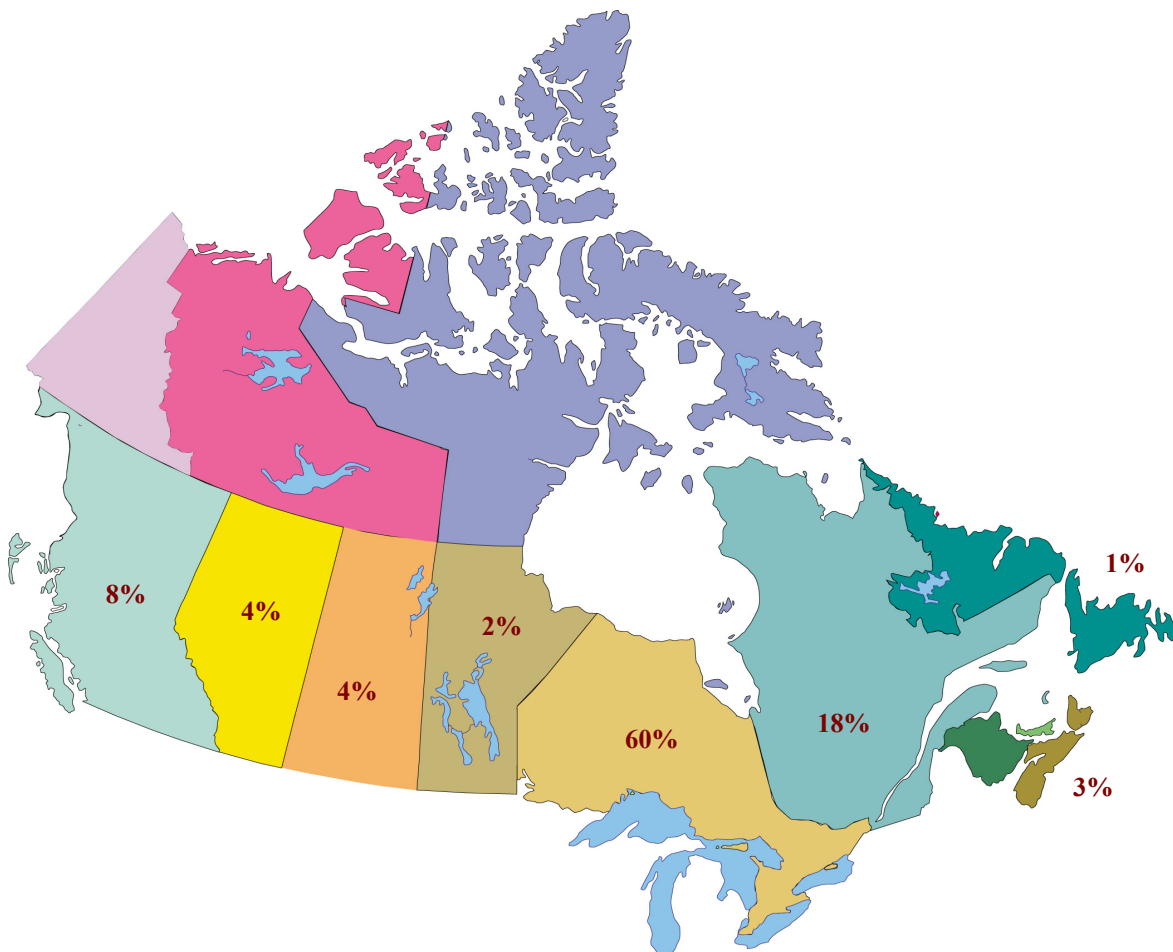


APA by Province

The results in Table 10 should bear some resemblance to the location of the operating headquarters for Canadian companies involved in related party transactions. This data identifies areas in Canada that may deserve further attention when marketing the CRA's APA service.

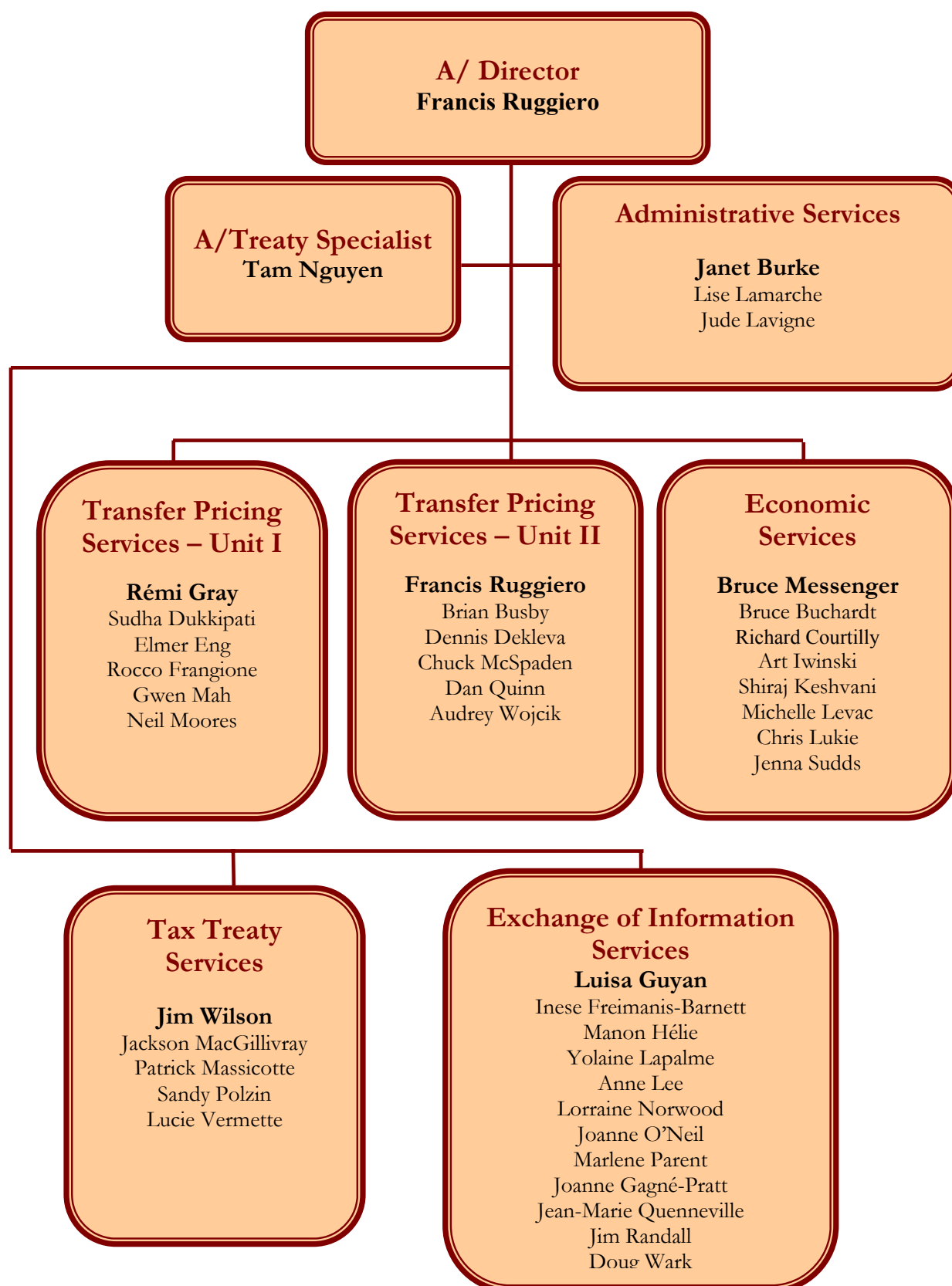
Province	Completed	In Progress	Total
British Columbia	7	4	11
Alberta	2	1	3
Saskatchewan	2	1	3
Manitoba	1	1	2
Ontario	53	23	75
Quebec	18	5	23
Nova Scotia	5	0	5
Newfoundland	1	0	1
Total	89	35	124

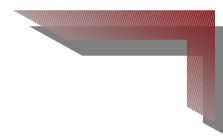
Table 10





Competent Authority Services Division Organizational Chart





MAP/APA Contacts

Competent Authority Services Division

A/ Director	
Ruggiero, Francis	941-7812
Treaty Specialist	
A/Nguyen, Tam	941-2829
Admin. Assistant	
Burke, Janet	941-2768
Lamarche, Lise.....	941-2655
Lavigne, Jude	948-7718

Transfer Pricing Services - Unit I

Manager	
Gray, Rémi.....	941-8859
Dukkipati, Sudha	941-2794
Eng, Elmer	941-2785
Frangione, Rocco.....	952-3495
Mah, Gwen.....	948-3429
Moores, Neil	941-2840
Wark, Tony.....	946-0192

Transfer Pricing Services - Unit II

Manager	
Ruggiero, Francis	941-2638
Busby, Brian.....	941-2838
Dekleva, Dennis.....	941-2789
McSpaden, Chuck.....	941-2777
Quinn, Dan	941-2708
Wojcik, Audrey	941-2803

Economic Services

Manager	
Messenger, Bruce	941-7801
Buchardt, Bruce	941-2844
Courtily, Richard.....	957-7281
Iwinski, Art.....	941-2843
Keshvani, Shiraj	941-2793
Levac, Michelle	941-2802
Lukie, Chris	957-1610
Sudds, Jenna	941-1567

Tax Treaty Services

Manager	
Wilson, Jim	952-1945
MacGillivray, Jackson	946-7139
Massicotte, Patrick.....	948-3427
Polzin, Sandy	941-2801
Vermette, Lucie	941-7813

