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URBAN FORESTRY & FOREST MANAGEMENT CONSULTING

January 16, 2026

Doug Fountain, OALA, AAPQ, APALA, ASLA
Principal, Landscape Architecture
FOTENN
396 Cooper Street, Suite 300
Ottawa, ON
K2P 2H7

RE: (REVISED) TREE CONSERVATION REPORT FOR 500 COVENTRY ROAD, OTTAWA

This Tree Conservation Report (TCR) was prepared by IFS Associates Inc. (IFS) on behalf of Morguard Corporation in support of the proposed redevelopment of the above-noted property to include a new building and surrounding surface parking. 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.

Most of the trees identified on the survey prepared by Annis, O'Sullivan Vollebekk Ltd. are fully on the subject property. Several trees are shared with and fully on other properties to the east – one of which is owned by Morguard Corporation. The majority of existing trees can be retained during redevelopment. However, several trees shared or fully on lands owned by Morguard to the east will be removed. No trees were found on adjacent City of Ottawa lands

The approval of this tree conservation report by the City of Ottawa and the issuing of a permit authorizes the removal of approved trees. **Importantly, although this report may be used to support the application for a tree removal permit, it does not by itself constitute permission to remove trees or begin site clearing activities. No such work should occur before a tree removal permit is issued authorizing the injury or destruction of a tree in accordance with the By-law. Further, the removal of any trees shared with or fully on neighbouring properties will require permission of the adjacent landowner.**

Field work for this report was completed in July and December 2023.

TREE SPECIES, CONDITION, SIZE AND STATUS

Table 1 below details the species, ownership, size (diameter), condition and status of the trees on the subject property, shared with or fully on adjacent lands. Tree locations are referenced by the numbers plotted on the accompanying tree conservation plans prepared by FOTENN.

Table 1. Tree species, size, ownership and condition at 500 Coventry Road

Tree No.	Tree Species	DBH ¹ (cm)	Owner-ship ²	Tree Condition, Age Class, Condition Notes & Species Origin ³ / Status (to be preserved and protected or removed)
1	Russian-olive (<i>Elaeagnus angustifolia</i>)	17 avg.	Private	Poor; mature; tri-dominant stems from grade, one stem has failed; introduced invasive species / to be preserved and protected
2	Basswood (<i>Tilia americana</i>)	21 & 31	Shared	Fair; mature; dominant stem with suppressed secondary stem on north; likely originated as coppice growth; native species / to be preserved and protected
3	Scots pine (<i>Pinus sylvestris</i>)	54	Private	Fair; very mature; single dominant stem; vine growth into lower crown; understory of buckthorn and Russian-olive; good crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
4	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
5	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
6	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
7	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
8	Honey-locust (<i>Gleditsia triacanthos</i>)	17	Private	Fair; maturing; suffering from growing stress due to moderately limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected

Table 1. Cont.

Tree No.	Tree Species	DBH ¹ (cm)	Owner-ship ²	Tree Condition, Age Class, Condition Notes & Species Origin ³ / Status (to be preserved and protected or removed)
9	Honey-locust (<i>Gleditsia triacanthos</i>)	24	Private	Fair; maturing; suffering from growing stress due to mildly limited available rooting area; crown asymmetric towards north; introduced species to Eastern Ontario / to be preserved and protected
10	Little-leaf linden (<i>Tilia cordata</i>)	34	Private	Good; mature; tri-dominant stems at 3m - co-dominant and one suppressed; introduced species / to be preserved and protected
11	Little-leaf linden (<i>Tilia cordata</i>)	31	Private	Fair; mature; central stem with suppressed laterals at 2m on south and 3m on southeast; salt spray injury to lower crown; introduced species / to be preserved and protected
12	Little-leaf linden (<i>Tilia cordata</i>)	10	Private	Poor; immature; covered in heavy vine growth; introduced species / to be preserved and protected
13	Little-leaf linden (<i>Tilia cordata</i>)	31	Private	Fair; mature; central dominant stem with suppressed laterals at 3.5m on north and south; salt spray injury to lower crown; introduced species / to be preserved and protected
14	Little-leaf linden (<i>Tilia cordata</i>)	29	Private	Fair; mature; central with suppressed laterals at 3m on south and 3.5m on north; salt spray injury to lower crown; introduced species / to be preserved and protected
15	Scots pine (<i>Pinus sylvestris</i>)	20	Private	Good; maturing; generally upright form; co-dominant leaders at 2m – parallel; good crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
16	Scots pine (<i>Pinus sylvestris</i>)	26	Private	Good; mature; central stem divergent towards northeast; suppressed, upswept lateral at 2m on south; good crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
17	Scots pine (<i>Pinus sylvestris</i>)	-	Private	Dead / to be removed
18	Honey-locust (<i>Gleditsia triacanthos</i>)	20	Private	Good; maturing; co-dominant stems at 1.5m with suppressed lateral towards east; introduced species to Eastern Ontario / to be preserved and protected

Table 1. Cont.

Tree No.	Tree Species	DBH ¹ (cm)	Owner-ship ²	Tree Condition, Age Class, Condition Notes & Species Origin ³ / Status (to be preserved and protected or removed)
19	Honey-locust (<i>Gleditsia triacanthos</i>)	18	Private	Very good; maturing; central, dominant stem with competing leaders near apex; introduced species to Eastern Ontario / to be preserved and protected
20	Scots pine (<i>Pinus sylvestris</i>)	26	Private	Good; mature; central stem with generally symmetric crown; good crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
21	Scots pine (<i>Pinus sylvestris</i>)	20	Private	Fair; mature; living crown held high due to vine growth and influence of Manitoba maple growth below; fair crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
22	Scots pine (<i>Pinus sylvestris</i>)	28	Private	Fair; mature; central stem with generally symmetric crown; good crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
23	Colorado spruce (<i>Picea pungens</i>)	27	Private	Good; mature; lower crown asymmetric due to nearby buckthorn growth; sweep in main stem at 7m; good crown density, annual increment and needle colour; introduced species / to be preserved and protected
24	Colorado spruce (<i>Picea pungens</i>)	28	Private	Poor; mature; central stem with suppressed lateral at 2.5m; poor crown density, annual increment and needle colour; sweep in main stem at 7m; introduced species / to be preserved and protected
25	Colorado spruce (<i>Picea pungens</i>)	26	Private	Fair; mature; central stem with sweep at 5m; lower crown asymmetric due to influence of nearby Scots pine and Manitoba maples; good crown density, annual increment and needle colour; introduced species / to be preserved and protected
26	Manitoba maple (<i>Acer negundo</i>)	15 avg.	Private	Very poor; mature; four-stemmed at grade; growing through c/l fence; girdled at base; naturalized species; originated from seed / to be preserved and protected

Table 1. Cont.

Tree No.	Tree Species	DBH ¹ (cm)	Owner-ship ²	Tree Condition, Age Class, Condition Notes & Species Origin ³ / Status (to be preserved and protected or removed)
27	Scots pine (<i>Pinus sylvestris</i>)	21	Private	Fair; mature; central stem with sweep at 4m; crown asymmetric towards west due to nearby Manitoba maple; fair crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
28	White elm (<i>Ulmus americana</i>)	15 avg.	Private	Poor; mature; co-dominant stems at 1.5m – likely topped in past; growing through c/l fence; native species; originated from seed / to be preserved and protected
29	Scots pine (<i>Pinus sylvestris</i>)	24	Private	Fair; mature; central dominant stem to top; fair crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
30	Scots pine (<i>Pinus sylvestris</i>)	27	Private	Fair; mature; central stem with competing leaders at 4m; fair crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
31	Manitoba maple (<i>Acer negundo</i>)	42	Private	Very poor; mature; broken at 6.5m – remaining crown dying back; suppressed lateral at 2m on east; naturalized species / to be preserved and protected
32	Scots pine (<i>Pinus sylvestris</i>)	30 avg	Neigh- bour	Fair; mature; grouping of seven pines – 2 dead, 2 in good condition, 3 suppressed & divergent in form; introduced invasive species; elm and buckthorn growing through c/l fence – originated from seed / to be preserved and protected (dead, damaging and invasive species to be removed)
33	Red oak (<i>Quercus rubra</i>)	35 avg.	Neigh- bour	Good; mature; grouping of four trees; native species; two elm growing through c/l fence – originated from seed / to be preserved and protected
34	Scots pine (<i>Pinus sylvestris</i>)	28	Neigh- bour	Fair; mature; upright form; fair crown density, annual increment and needle colour; introduced invasive species / to be preserved and protected
35	Manitoba maple (<i>Acer negundo</i>)	-	Private	Dead / to be removed

Table 1. Cont.

Tree No.	Tree Species	DBH ¹ (cm)	Owner-ship ²	Tree Condition, Age Class, Condition Notes & Species Origin ³ / Status (to be preserved and protected or removed)
36	Colorado spruce (<i>Picea pungens</i>)	28	Neigh- bour	Fair; mature; crown completely asymmetric towards north due to previous nearby spruce which failed recently; fair crown density, annual increment and needle colour; introduced species / to be removed (due to excavation for nearby underground parking ramp)
37	Colorado spruce (<i>Picea pungens</i>)	29	Neigh- bour	Good; mature; upright form with generally symmetric crown; fair crown density, annual increment and needle colour; introduced species / to be removed (due to excavation for nearby underground parking ramp)
38	Colorado spruce (<i>Picea pungens</i>)	19	Neigh- bour	Very poor; mature; in advanced decline - poor crown density, annual increment and needle colour; introduced species / to be removed (due to very poor condition)
39	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
40	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
41	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected
42	Honey-locust (<i>Gleditsia triacanthos</i>)	10	Private	Fair; immature; suffering from growing stress due to very limited available rooting area; introduced species to Eastern Ontario / to be preserved and protected

¹Diameter at breast height, or 1.4m from grade (unless otherwise noted), average diameters indicate individual multi-stemmed trees or average diameters within tree groupings; ² as determined from topographic survey prepared by Annis, O'Sullivan, Vollebekk Ltd. in May 2023; ³ all trees planted unless otherwise indicated

PROVINCIAL REGULATIONS

Certain provincial regulations are applicable to trees on private property. In particular, 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 both listed as threatened on the SARO. Because of this they are protected from harm. No trees of either species were found on or near the subject property.

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, erect a fence as close as possible to the CRZ of the tree (see City of Ottawa tree protection barrier detail on page 9).
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.

TREE PRESERVATION MEASURES

As some excavation will occur within the CRZs of some trees along the eastern property line, the following measures will be taken:

1. Hydro excavation along the edge of excavation in proximity to the tree to carefully expose roots. Exposed roots will then be cleanly cut and sealed before being reburied (see City of Ottawa detail on page 10). 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 length of time a covering of at least three layers of moistened burlap is to be draped over the exposed face of excavation closest to the tree. A final covering of clear plastic will help retain moisture within the burlap. The use of burlap and plastic coverings will help reduce the loss of moisture from the soil surrounding the remaining roots.

INVASIVE SPECIES

The development zone for phase 1 will be excavated to construct an underground parking garage. Site preparation is noted in detail 8/L3. Invasive species will be removed and controlled using acceptable disposal practices. On the applicant's property, excavation for the proposed underground garage will remove the majority of the invasive buckthorn. In areas where existing trees are to be retained, cutting and grinding of stumps of buckthorn (if applicable) will be performed. The Ministry of Transportation of Ontario (MTO) will be approached regarding any buckthorn removal in the adjacent 'Buffer Zone' and previously noted removal practices will be proposed.

All new tree planting will be maintained during establishment, and all soil volume requirements will be achieved.

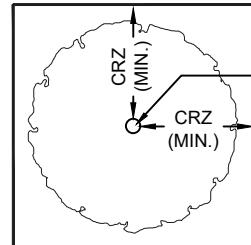
Please do not hesitate to contact me with any questions concerning this report.

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



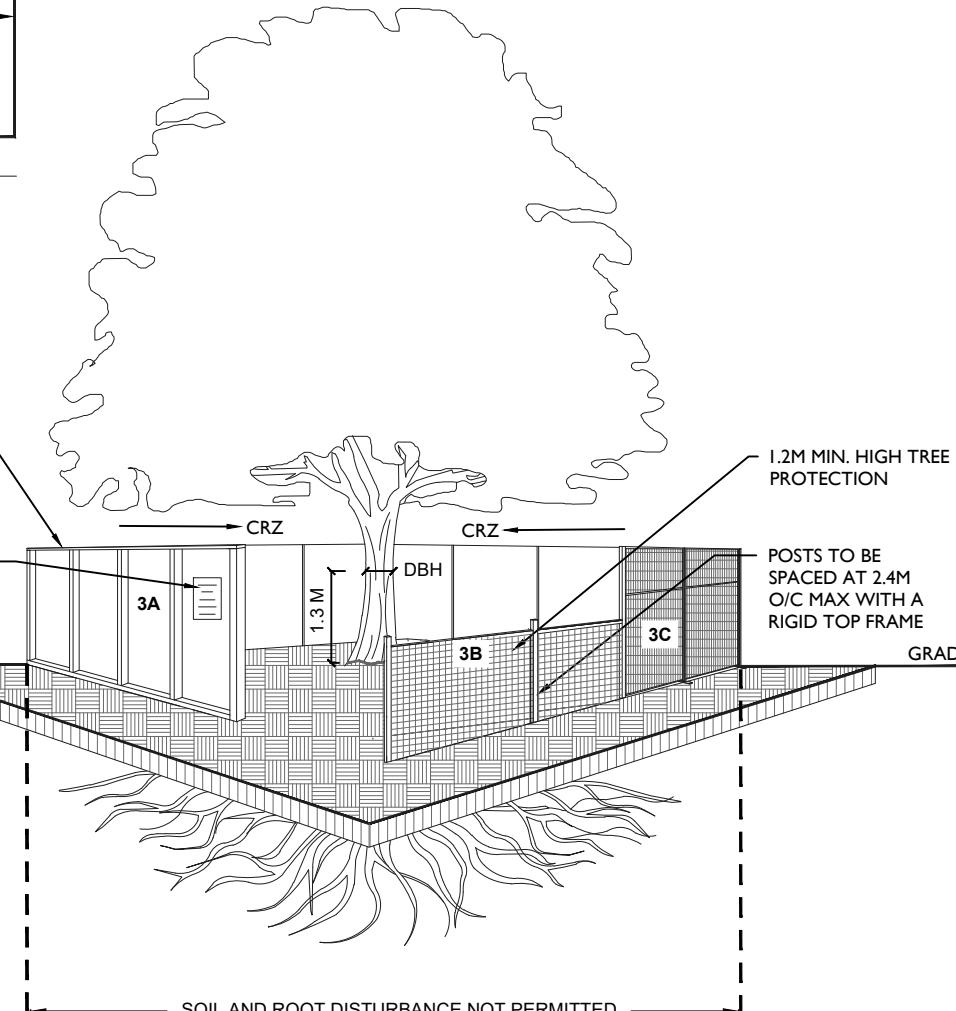
PLAN VIEW

CRZ = DBH X 10CM.
CRZ IS TO BE
MEASURED FROM THE
OUTSIDE EDGE OF
THE TREE BASE

TREE PROTECTION
SIGNAGE AS PER SI41

GRADE

SOIL AND ROOT DISTURBANCE NOT PERMITTED



TREE PROTECTION REQUIREMENTS:

1. TREE PROTECTION FENCING MUST BE INSTALLED PER THE TREE CONSERVATION REPORT (TCR) OR THE TREE INFORMATION REPORT (TIR), WHICH EVER APPLIES, AND MUST BE DETERMINED BY AN ARBORIST AND APPROVED BY CITY FORESTRY STAFF PRIOR TO THE COMMENCEMENT OF THE WORK AND REMAIN IN PLACE UNTIL THE WORK IS COMPLETE.
2. FOR WORK WITHIN THE TREE PROTECTION ZONE (TPZ):
 - DO NOT PLACE OR STORE ANY MATERIAL, FILL OR EQUIPMENT (INCLUDING OUTHOUSES)
 - DO NOT ATTACH ANY SIGNS, NOTICES OR POSTERS TO ANY TREE.
 - DO NOT RAISE OR LOWER THE EXISTING GRADE (SCRAPING OF THE TOP LAYER OF SOIL FOR FINAL GRADING MUST BE AVOIDED WITHIN THE CRZ, THIS INCLUDES FINAL LANDSCAPE/ REINSTATEMENT GRADING).
 - ENSURE THAT EXHAUST FUMES FROM ALL EQUIPMENT ARE DIRECTED AWAY FROM THE TREE CANOPY
 - DO NOT EXTEND/REINSTATE HARD SURFACE WITHIN THE CRZ
 - DO NOT DISPOSE OF WASTE OR VOLATILE MATERIALS, SUCH AS MINERAL SPIRITS, OIL OR PAINT THINNER
 - DO NOT OPERATE, PARK, REPAIR, OR REFUEL VEHICLES OR EQUIPMENT.
 - DO NOT DAMAGE THE ROOT SYSTEM, TRUNK OR BRANCHES OF ANY TREE
 - EXCAVATION SHALL BE CARRIED OUT BY TUNNELING, BORING OR HYDRO VAC
3. TREE PROTECTION FENCING MUST BE AT LEAST 1.2M IN HEIGHT AND BE CONSTRUCTED OF RIGID OR FRAMED MATERIALS SUCH AS:
 - A. PLYWOOD HOARDING
 - B. SNOW FENCE
 - C. MODULAR STEEL PANELS
4. ANY DEVIATION TO THE APPROVED TREE PROTECTION FENCING LOCATION MUST BE SUPERVISED BY AN ARBORIST AND APPROVED BY CITY FORESTRY STAFF. MODIFICATIONS MAY INCLUDE THE INSTALLATION OF PLYWOOD, WOOD CHIPS, OR STEEL PLATING OVER THE ROOTS, OR PERFORMING PROPER ROOT PRUNING AND CARE WHERE ROOTS ARE ENCOUNTERED.
5. IF TREES ARE BEING AFFECTED BY CONSTRUCTION, A WATER AND FERTILIZING PROGRAM MAY BE REQUIRED.
6. THE CITY OF OTTAWA'S TREE PROTECTION BY-LAW (NO. 2020-340) AND STANDARD F-8011 APPLY

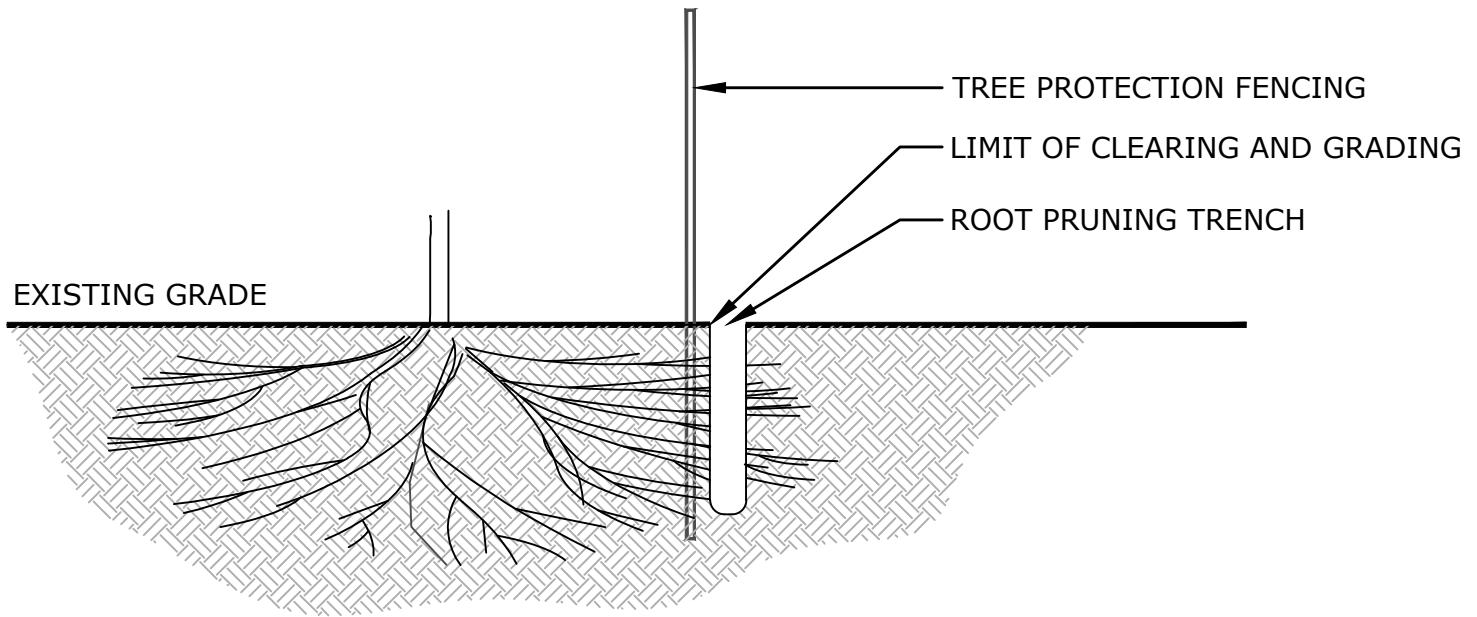
Ottawa

Tree Protection

SCALE: NTS

DATE: JANUARY 2026

DRAWING NO.: F7



NOTES:

1. PROPER ROOT PRUNING TECHNIQUES REQUIRED WHEN TREE ROOTS ARE ENCOUNTERED DURING EXCAVATION.
2. EXCAVATION (ROOT PRUNING TRENCH) SHALL BE CARRIED OUT BY TUNNELING, BORING OR HYDRO VAC.
3. ROOTS ARE TO BE CLEANLY CUT AND THE AREA AROUND THE ROOTS SHALL BE BACKFILLED WITH SUITABLE MATERIAL, AS DETAILED IN THE CONTRACT DRAWINGS.
4. TREES SHALL BE PRUNED TO RESTORE TREE APPEARANCE AND/OR RESTORE THE BALANCE BETWEEN TOP GROWTH AND ROOTS.
5. LEADERS SHALL NOT BE PRUNED.



TITLE:

ROOT PRUNING

DATE: JANUARY 2026

REV:

DWG No: L10

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 carried out 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.* in regards to 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 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 activates recommended herein. In the event that examination or supervision is requested, that request shall be made in writing and the details, including fees, agreed to in advance.