**Date: 20071123**

**Docket: T-85-03**

**Citation: 2007 FC 1234**

**Calgary, Alberta, November 23, 2007**

**PRESENT: The Honourable Mr. Justice Campbell**

**BETWEEN:**

**ALTAGAS MARKETING INC., GYRFALCON HOLDINGS LTD., INUVIALUIT PETROLEUM CORPORATION AND IPL HOLDINGS INC.**

**Plaintiffs**

**and**

**HER MAJESTY THE QUEEN**

**Defendant**

## REASONS FOR JUDGMENT AND JUDGMENT

[1] In 1984, the Inuvialuit of the Northwest Territories concluded a settlement agreement with Canada entitled the *Inuvialuit Final Agreement* (*IFA*) which was subsequently entrenched in law by the *Western Arctic (Inuvialuit) Claims Settlement Act*, S.C. 1984, c.24. Under the *IFA*, the Inuvialuit are entitled to a royalty of 10% of the production of certain petroleum bearing lands which are the

subject matter of the present dispute. Under the agreement, as administrators, Canada has the obligation to collect and remit this royalty. The vehicle Canada chose to accomplish this result is the *Canada Petroleum Resources Act* R.S.C. 1985, c. 36 (2nd Supp.) (*CPRA*). It is agreed that this legislation applies to the lands in question.

[2] The Plaintiffs are petroleum producers licensed under the *CPRA* with respect to the petroleum producing lands in question. A central feature of the present dispute is the fact that, while Canada granted the Plaintiffs a standard form production licence under the *CPRA* which contains a royalty provision that only yields a fraction of the royalty to which the Inuvialuit are entitled, by letter dated May 16, 2002 (Agreed Statement of Facts, Tab 6), Canada assessed the Plaintiffs under the *CPRA* for the full 10% royalty required to be collected and remitted under the *IFA*. By letter dated August 9, 2002, the Plaintiffs objected to this assessment (Agreed Statement of Facts, Tab 7). Canada's response of October 25, 2002, given by Minister of Indian Affairs and Northern Development, confirmed the assessment "given the paramountcy of the Inuvialuit Final Agreement over other legislation including the *Canadian Petroleum Resources Act*" (Agreed Statement of Facts, Tab 8 ).

## I. The Central Question

[3] The central question of this appeal is: Was Canada's royalty assessment of 10% made according to law?

[4] Even though the present challenge is framed as an "appeal" of the contested assessment, as a statutory appeal under s.63 of the *CPRA*, the Supreme Court of Canada's decision in *Dr. Q v. College of Physicians and Surgeons of British Columbia*, [2003] 1 S.C.R. 226 at paragraph 21, directs that a statutory appeal is to be conducted as a judicial review; therefore the standard of review of the central question must be determined. With respect to a pragmatic and functional analysis of the decision-making under review, given that the question to be answered is with respect to a question of law, it is not contested that the standard of review of the assessment under review is correctness.

[5] The answer to the central question is the product of the determination of three key issues. The fact base for addressing the key issues is a document entitled "Agreed Statement of Facts" which is the preliminary document in a binder of documents, filed by consent, by the same name; the contents of the document form Appendix A to these reasons.

[6] The hearing of the present appeal was conducted by written and oral argument over two sessions. In the first session, a wide range of issues were addressed; however, in the second session the issues were narrowed substantially with important clarifying statements of position being made on the record by Counsel for both parties.

## A. *The key issues*

### 1. *What are Canada's royalty obligations under the IFA?*

[7] The provisions of the *IFA* which set out Canada's obligations are contained in the section entitled "Administration of Existing Rights" attached to these reasons as Appendix B.

[8] The *IFA* contains an arbitration scheme intended to settle disputes under the *IFA*. Canada's obligations under the *IFA* are settled by the following passage of an arbitration decision dated April 29, 2004 which has the force of law:

> We reject the view taken by Counsel for the Respondent that Canada was a mere conduit for collecting the royalties on behalf of the Inuvialuit. Canada took on a heavy obligation when it agreed to continue administering these rights on behalf of the Inuvialuit particularly when the rate of royalty expected to be received by the Inuvialuit was clearly and unequivocally specified as the COGA rate. The idea of a continuing administration on behalf of the Inuvialuit carries with it the well known special relationship of the Crown to aboriginal peoples which goes beyond the idea of a mere administrator. In addition, the Crown retained powers that exceeded those of the Inuvialuit in that, for example, Canada could revoke the COGA and replace it with a different regime as Canada in fact did [the *CPRA*]. However, even if one were for the sake of argument to take the idea of an "administrator" as a simple starting point, this is a situation where the administrator has taken on a very significant obligation beyond that of a bare administration. The Respondent has taken on a clear obligation to remit on the basis of the COGA royalty rate. The characterization of the relationship as a mere conduit or as merely principal and agent understates the responsibility of Canada. Equally we reject the view taken by Counsel for the Claimants that

> Canada must pay the royalty irrespective of whether it is able to collect it or not. While we find that the obligation of the Respondent is a heavy one, we do not find in the language of the provisions the intent to create an absolute guarantee or an absolute obligation to pay under any and all circumstances.
>
> (Emphasis added)
> (Book of Documents, Tab 9, pp.24-25)

[9] The calculation of the amount of the royalty payable is set out in s.7(96) of the *IFA*. The law in force on December 31, 1983 was the *Canada Oil and Gas Act* S.C. 1980-81-82 (*COGA*) which stipulated a royalty of 10%. I agree with Canada's argument that, even though the *COGA* has been repealed, this stipulation is, by law, the royalty that must be collected and remitted under the *IFA*.

[10] Indeed, during the second session of the hearing of the present appeal, Counsel for the Plaintiffs agreed that the Plaintiffs are liable to pay whatever royalty is prescribed under the *CPRA* Regulations; that is, if the Regulations say the *COGA* rate is to be paid, or they say 10% is to be paid, or any other royalty is to be paid, the Plaintiffs would be obliged to pay it. I understand that the point stressed by the Plaintiffs is, they would pay any royalty according to a lawful collection process engaged to have them do so; their main argument is the assessment challenged was not based on such a process.

**2. *What is the apparent scope of the royalty provisions of the production licence issued to the Plaintiffs under the CPRA?***

[11] Section 55 of the *CPRA* is straight forward in setting out the royalty obligation of production licence holders:

| | |
|---|---|
| 55. (1) There are hereby reserved to Her Majesty in right of Canada, and each holder of a share in a production licence is liable for and shall pay, in accordance with the regulations, such royalties as may be prescribed, at the rates prescribed, in respect of petroleum produced from frontier lands and in respect of the periods prescribed. | 55. (1) Sont réservées à Sa Majesté du chef du Canada les redevances qui peuvent être fixées par règlement sur la production d'hydrocarbures provenant des terres domaniales aux taux et pour les périodes réglementaires. Chaque indivisaire d'une licence de production — l'assujetti — est tenu, conformément au règlement, au paiement de ces redevances. |

The Regulations which set out the formulae of calculating the royalty required by s.55(1) are the *Frontier Lands Petroleum Royalty Regulations* (SOR/92-26) (the *Regulations*); the following excerpt from s.3(1) shows how a *CPRA* royalty is calculated:

| | |
|---|---|
| 3. (1) The prescribed royalty payable to Her Majesty under subsection 55(1) of the Act by each interest holder is | 3. (1) La redevance payable à Sa Majesté, en vertu du paragraphe 55(1) de la Loi, par chaque indivisaire d'une licence de production — l'assujetti — est égale : |
| (a) in respect of petroleum produced from project lands in a month preceding the month of payout | a) dans le cas de la production d'hydrocarbures provenant des terres domaniales du projet au cours d'un mois précédant le mois de recouvrement de l'investissement initial, à : |

| | |
|---|---|
| (i) beginning with the first production month and ending with the eighteenth production month, one per cent of the gross revenues of the interest holder from that petroleum, | (i) un pour cent des revenus bruts de l'assujetti provenant des hydrocarbures, à compter du premier mois de production jusqu'au dix-huitième, |
| (ii) beginning with the nineteenth production month and ending with the thirty-sixth production month, two per cent of the gross revenues of the interest holder from that petroleum, ... | (ii) deux pour cent, à compter du dix-neuvième mois jusqu'au trente-sixième, … |

[12] Section 4 of the production licence issued to the Plaintiffs under the *CPRA* is a royalty provision which reads as follows:

> Subject to the Act, each holder of a share in a production licence is liable for and shall pay, in accordance with the regulations, such royalties as may be prescribed, at the rates prescribed, in respect of petroleum produced from frontier lands and in respect of the periods prescribed.
>
> (Agreed Statement of Facts, Tab 5)

[13] The result is that, on the plain meaning of s.55, petroleum producers are to pay such royalties as are prescribed in the *Regulations*. The *Regulations* make no specific mention of the special royalty rate set out in the *IFA*, and, indeed, the calculation under the *Regulations* assessed only 10% of that which was required to be remitted to the Inuvialuit by Canada under the *IFA*. According to admissions made by Canada on examination for discovery, this disparity was not addressed until the end of 1999. At that time Canada concluded that *COGA* rates probably applied to the *IFA*, the royalty on production should be calculated under the *COGA*, and it was suspected

that, in fact, the royalty was being calculated under the *CPRA* (Memorandum of Facts and Law of the Plaintiffs, Tab C, pp.52-54).

[14] I have no difficulty in finding that the apparent scope of the royalty provisions of the production licence issued to the Plaintiffs under the *CPRA* does not encompass the royalty required to be collected and remitted by Canada under the *IFA*.

**3. *Are the royalty provisions of the production licence capable of an interpretation which does encompass the royalty required to be collected and remitted by Canada under the IFA?***

[15] Canada's written argument that this interpretation exists begins with the following primary assertions:

> Section 55 of the CPRA says that "each holder of a share in a production licence is liable for and shall pay…such royalties as may be prescribed, at the rates prescribed, in respect of petroleum produced from frontier lands…"
>
> Section 2 defines "prescribed" as meaning "(a) in the case of a form or the information to be given on a form, prescribed by the Minister, and (b) in any other case, prescribed by the regulations made by the Governor in Council".
>
> Production licence number 6, which is the source of the Plaintiffs' right to produce gas, is a form prescribed by the Minister of Indian Affairs and Northern Development.
>
> (Supplemental Reply of the Defendant, October 19, 2007, paras. 5-7)

[16] The argument then proceeds to attempt to establish that the production licence issued to the Plaintiffs, being a "form" prescribed by the Minister, has the effect of allowing the Minister to over-ride the *Regulations* with respect to setting royalties. That is, by this reasoning, Canada argues that the rates set out in the *Regulations* can be altered by the Minister, to the effect that the royalty rate set by the production licence is the rate set out in s.7(96) of the *IFA*.

[17] I reject this argument because it fails on the first of the primary assertions; the quotation of s.55 is inaccurate. This inaccuracy skews the plain meaning of the provision and, only thereby, allows the argument to be advanced. The precise working of the provision bears repeating:

| | |
|---|---|
| 55. (1) There are hereby reserved to Her Majesty in right of Canada, and each holder of a share in a production licence is liable for and shall pay, in accordance with the regulations, such royalties as may be prescribed, at the rates prescribed, in respect of petroleum produced from frontier lands and in respect of the periods prescribed. | 55. (1) Sont réservées à Sa Majesté du chef du Canada les redevances qui peuvent être fixées par règlement sur la production d'hydrocarbures provenant des terres domaniales aux taux et pour les périodes réglementaires. Chaque indivisaire d'une licence de production — l'assujetti — est tenu, conformément au règlement, au paiement de ces redevances. |

(Emphasis added)

[18] With respect to the correct interpretation of s.55, I find that the words "such royalties as may be prescribed" in the phrase "shall pay, in accordance with the regulations, such royalties as may be prescribed at the rates prescribed…" refer directly to, and only to, the royalties set out in the *Regulations*. Therefore, for greater clarity, the phrase should be read as: "shall pay, in accordance

with the regulations, such royalties as may be prescribed [in the regulations] at the rates prescribed [in the regulations]…". Therefore, the words "such royalties as may be prescribed" are not capable of operating as an independent source of royalty obligations.

## II. The Answer to the Central Question

[19] The central question of this appeal is: Was Canada's royalty assessment of 10% made according to law? On the basis of the above analysis, my answer is "no".

## III. Relief

[20] Pursuant to s.63(4) of the *CPRA*, as they request, the Plaintiffs are entitled to have the assessment vacated.

## IV. Costs

[21] Both the Plaintiffs and Canada agree that the assessment of costs arising from the result achieved is to be the subject of further argument.

**JUDGMENT**

**THIS COURT ORDERS AND ADJUDGES that:**

Pursuant to s.63(4) of the *Canada Petroleum Resources Act* R.S.C. 1985, c. 36 (2nd Supp.), the assessment of May 16, 2002 is vacated.

The determination of costs is reserved.

"Douglas R. Campbell"
Judge

# Appendix A

## AGREED STATEMENT OF FACTS

[Note: The references noted in the right hand margin are to the binder of documents on the record named "Agreed Statement of Facts".]

### PARTIES

1. The Plaintiff AltaGas Marketing Inc. ("AltaGas") is a body corporate incorporated under the laws of Canada, carrying on business in and having offices in the City of Calgary in the Province of Alberta and elsewhere in Canada.

2. The Plaintiff Inuvialuit Petroleum Corporation ("IPC") is a body corporate incorporated under the laws of Canada, carrying on business in and having offices in the Town of Inuvik in the Northwest Territories.

3. The Plaintiff Gyrfalcon Holdings Ltd. ("Gyrfalcon") is a body corporate incorporated under the laws of Canada, carrying on business in and having offices in the Town of Inuvik, in the Northwest Territories.

4. The Plaintiff IPL Holdings Inc. ("IPL Holdings") is a body corporate incorporated under the laws of Canada, carrying on business in and having offices in the City of Calgary in the Province of Alberta and elsewhere in Canada.

### HISTORY

5. The *Canada Oil and Gas Act* was enacted by S.C. 1980-81-82, c.81 and proclaimed in force on March 5, 1982 (SI/82-96) (as amended, "COGA"). On December 31, 1983, the *COGA* applied to Crown lands in the Northwest Territories. The *COGA* was repealed in stages, with the last provisions being repealed by S.C. 1994, c.10, section 30, in force May 12, 1994.

*COGA* [**TAB 1**]

6. On June 5, 1984, Canada and the Committee for Original Peoples' Entitlement ("COPE"), representing the Inuvialuit of the Inuvialuit Settlement Region, entered into the *Inuvialuit Final Agreement ("IFA").*

*IFA* [**TAB 2**]

7. The *IFA* was entrenched in a statute called the *Western Arctic (Inuvialuit) Claims Settlement Act*, S.C. 1984, c.24, which came into force on July 25, 1984 (with amendments, the "*WACSA"*). The *IFA* was subsequently amended by two Amending Agreements both dated the 11th of May, 1987, and a third Amending Agreement dated the 23rd of August, 1988. The three Amending Agreements were also entrenched in a statute called the *Act to Amend the Western Arctic (Inuvialuit) Claims Settlement Act*.

*WACSA* [**TAB 3**]

8. The Inuvialuit Regional Corporation ("IRC") is the successor to COPE. IRC is a corporation without share capital formed under the *Canada Corporations Act* and created by reason of the *IFA* for the purposes, *inter alia*, of generally representing the Inuvialuit and their rights and benefits. Inuvialuit Land Corporation ("ILC") is a separate corporate entity, a wholly owned subsidiary of IRC, which owns the Inuvialuit lands provided under the *IFA*. As owner of the Inuvialuit lands, ILC, pursuant to the *IFA*, is the person entitled to receive royalty payments on behalf of the Inuvialuit.

9. Among other benefits, the *IFA* granted title to the Inuvialuit of certain lands (to be held by ILC) located in the Northwest Territories. By virtue of paragraph 7(1)(a)(i) of the *IFA*, ILC is to hold certain of these lands "in fee simple absolute", subject to the rights and interests identified in the IFA including certain subsurface alienations listed in Annex P to the *IFA*.

10. Annex P contains, *inter alia,* a reference to a certain subsurface alienation titled "Exploration Agreement No. 224", which encumbered the land which is the subject of this proceeding (the "Ikhil Land").

11. Exploration Agreement No. 224 had been entered into between Canada and various interest holders under the provisions of the *COGA* effective as of September 5, 1982.

12. In 1985, IRC created a separate corporate entity, Inuvialuit Petroleum Corporation ("IPC"), whose objective was to become a profitable, medium-sized, diversified and integrated petroleum company for the benefit of the Inuvialuit. IPC is a wholly owned subsidiary of IRC.

13. The *Canada Petroleum Resources Act* (as amended, the *"CPRA"*) was enacted by R.S.C. 1985, c.36 (2nd Supp). The CPRA was assented to on November 18, 1986 and came into force on February 15, 1987 (SI/87-63). The *CPRA* has been amended by a number of amending statutes. The *CPRA* was in force at all times during the currency of Production Licence No. 6, referred to in paragraph 20 hereof.

*CPRA* [**TAB 4**]

14. Exploration Agreement No. 224 became Exploration Licence No. 224 pursuant to the provisions of the *CPRA.*

15. On September 1, 1987, the then licensees under Exploration Licence No. 224, being Gulf Canada Resources Limited, Mobil Oil Canada Ltd., and Petro-Canada Inc., applied for a significant discovery licence applicable to the Ikhil Land pursuant to the *CPRA.*

16. On or about July 20, 1988, the Queen in Right of Canada, as represented by the Minister of Indian Affairs and Northern Development (the "Minister") issued a significant discovery licence applicable to the Ikhil Land to Gulf Canada Resources Limited, Mobil Oil Canada Ltd. and Petro-Canada Inc. (hereinafter "SDL No. 29"), pursuant to the *CPRA* for the period at issue. By the terms of SDL No. 29, the licencees were granted certain exploration, development and other rights as to the following lands:

| Latitude | Longitude | Portion |
|---|---|---|
| 68°50' | 134°00' | Sections 25-27, 34-37, 44-46<br>AREA: 3132 HECTARES |

17. At all material times, the lands referred to in paragraph 16 have been owned by ILC in fee simple absolute, subject to the other rights and interests identified in the IFA, pursuant to paragraph 7(1)(a) (i) of the *IFA*.

18. As a result of certain agreements entered into at various times in 1996 and 1997, IPC acquired all of the interests of the original licensees in SDL No. 29. The transfers of the said interests were made and registered in accordance with the provisions of Part VIII of the *CPRA*.

19. In or about January, 1998, AltaGas and IPL Energy Inc. each acquired an interest in SDL No. 29 whereby SDL No. 29 was thereafter held by IPC as to a 33.3335 per cent interest, AltaGas as to a 33.3335 per cent interest and IPL Energy Inc. as to a 33.333 per cent interest. The transfers of the said interests were made and registered in accordance with the provisions of Part VIII of the *CPRA*.

20. In response to an application for a production licence by IPC as representative of the SDL No. 29 licensees, on or about July 5, 1999, the Minister issued a production licence effective June 23, 1999 to IPC, AltaGas and IPL Energy Inc. (hereinafter “PL No. 6”) pursuant to the provisions of the *CPRA*. By the terms of PL No. 6, the licencees were granted the exclusive right to develop and produce petroleum, among other rights, as to the following lands:

| Latitude | Longitude | Portion |
|---|---|---|
| 68°50' | 134°00' | Sections 25, 26, 34, 35, 36, 44, 45, 46<br>AREA: 2506 HECTARES (more or less) |

PL No. 6 [**TAB 5**]

21. On or about October 7, 1998, IPL Energy Inc. changed its name to Enbridge Inc.

22. On or about June 23, 1999, Enbridge Inc. transferred various interests to IPL Holdings, including all of its interest in PL No. 6.

23. In or about December 1999, IPC transferred all of its interest in PL No. 6 to Ikhil Resources Ltd. ("Ikhil").

24. On or about July 31, 2002, Ikhil was dissolved by Articles of Dissolution pursuant to the *Canada Business Corporations Act*. All property of every nature and kind of Ikhil were transferred to, and all obligations of Ikhil were assumed by, Gyrfalcon including all of the right, title and interest of Ikhil in PL No. 6.

THE ASSESSMENT

25. By a Letter of Assessment dated May 16, 2002 and addressed to AltaGas (the "Assessment"), the Department of Indian and Northern Affairs Canada assessed AltaGas on behalf of the Plaintiffs and their predecessors in respect of the royalties payable under PL No. 6 for a thirty (30) month period, being for the months of July 1999 to December 2001 inclusive, in the total amount of $136,296.82 (the "Assessment"). The Department stated in its letter that it had calculated the royalty assessment using the *COGA*.

Letter of Assessment [**TAB 6**]

26. By letter dated August 9, 2002, AltaGas, on behalf of the Plaintiffs and their predecessors, filed a notice of objection in a timely manner and otherwise in accordance with section 62 of the *CPRA*. AltaGas objected to the Assessment on the basis that the relevant license, PL No. 6, made no reference to COGA, that the applicable legislation was CPRA and the regulations made thereunder which are referred to in PL No. 6, and that the Plaintiffs and their predecessors have calculated and paid royalties pursuant to the *CPRA* and the regulations thereunder.

Notice of Objection [**TAB 7**]

27. By letter dated October 25, 2002, the Minister disallowed the Plaintiffs' objection and confirmed the Assessment. The Minister asserted that CPRA had been overridden in respect of royalties and did not apply.

Minister's Decision [**TAB 8**]

28. The Plaintiffs then commenced the within proceeding by Statement of Claim as an appeal from the Assessment and the decision of the Minister confirming the same, all pursuant to section 63 of *CPRA.*

IFA ARBITRATION

29. In accordance with section 18 of the *IFA,* IRC, ILC, and Canada submitted several issues for arbitration to an arbitration panel, including the issue of the royalty regime payable under the *IFA*. On April 29, 2004, the arbitration panel issued its award.

Arbitration Award [**TAB 9**]

This Agreed Statement of Facts has been agreed to by the parties. No party may offer evidence that is inconsistent with this Statement. Any party may offer evidence in addition to or consistent with this Statement.

# Appendix B

**Inuvialuit Final Agreement (as amended)**

**Administration of Existing Rights**

7.(93) Subject to the provisions of this Agreement, with respect to Inuvialuit lands selected pursuant to paragraph(1)(a), any holder of valid oil and gas, coal, mineral and quarrying rights referred to in Annex P, and, with respect to Inuvialuit lands selected pursuant to paragraph (1)(b), any holder of valid quarrying rights issued before December 31, 1983, shall be entitled to enjoy such rights without alteration or interruption until their termination. For greater certainty, the reference in this subsection to "right" includes renewal, whether it takes place before or after July 13, 1978.

7.(94) Canada shall, on behalf of the Inuvialuit, continue to administer the rights of interest holders referred to in subsection (93). Where legislation allows discretionary decisions to be made with respect to such administration, no decisions shall be made without the consent of the Inuvialuit where the effect thereof is to offer the Crown share for bids, to waive royalties or other payments in the nature of royalties or to prejudice the economic interest of the Inuvialuit. No other such decisions shall be made affecting Inuvialuit rights without prior consultation with the Inuvialuit Land Administration. Where, however, the holder of the rights and the Inuvialuit agree that the Inuvialuit should administer the rights or a renegotiated version of the rights directly and both parties so inform the Minister in writing, the Minister shall transfer such administration to the Inuvialuit.

7.(95) Canada shall, as soon as possible, remit to the Inuvialuit any royalties, fees, rentals, bonuses or other payments in lieu of royalties accruing after the date of this Agreement from the rights referred to in subsection

(93). Any royalties accruing from oil and gas production under community sites shall be included in the remittances. For greater certainty, the Inuvialuit shall receive and manage the Crown Share within the meaning of section 27 of the Canada Oil and Gas Act. (S.C. 1980-81-82-83, c.81)

7.(96) The amounts payable to the Inuvialuit under subsection (95) shall be calculated on the basis of the laws and regulations in force on December 31, 1983 applicable to Crown lands in the Northwest Territories.

**FEDERAL COURT**

**SOLICITORS OF RECORD**

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|---|---|
| **DOCKET:** | T-85-03 |
| **STYLE OF CAUSE:** | **ALTAGAS MARKETING INC., GYRFALCON HOLDINGS LTD., INUVIALUIT PETROLEUM CORPORATION AND IPL HOLDINGS INC.** |
| | **Plaintiffs** |
| | **and** |
| | **HER MAJESTY THE QUEEN** |
| | **Defendant** |
| **PLACE OF HEARING:** | Calgary, Alberta |
| **DATE OF HEARING:** | November 19, 2007 |
| **REASONS FOR JUDGMENT AND JUDGMENT:** | CAMPBELL J. |
| **DATED:** | November 23, 2007 |

**APPEARANCES:**

| | |
|---|---|
| Mr. H. Martin Kay<br>Ms. Laurie A. Goldbach | FOR THE PLAINTIFFS |
| Mr. David E. Venour | FOR THE DEFENDANT |

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