



**Information and Privacy  
Commissioner/Ontario**

**Commissaire à l'information  
et à la protection de la vie privée/Ontario**

# **ORDER PO-2814**

## **Appeal PA08-130**

### **Hydro One**



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## **NATURE OF THE APPEAL:**

Hydro One received a request from a media requester under the *Freedom of Information and Protection of Privacy Act* (the *Act*) for access to any and all documents, emails, letters, memos, draft memos, reports, correspondence and files created between January 2004 and December 2005 which make reference to three named individuals. The three individuals consented to the disclosure of their information to the requester.

In its decision letter, Hydro One indicated that the requester subsequently confirmed that she is not requesting access to any records that contain customer information; nor is she seeking access to copies of newspaper articles, notices of meetings, agendas of meetings, minutes of Municipal Council meetings and sign-in sheets from Public Information Centres.

Hydro One also advised the requester that “we have hundreds of documents that are responsive to your request and they consist primarily of emails and reports.” Full access was granted to most of the responsive records, partial access was granted to some and access was denied in full to others. Access was denied to complete versions of some of the records pursuant to the discretionary exemptions in sections 22 (information published or available), 18(1)(a) (valuable government information) and 19 (solicitor-client privilege), as well as the exclusionary provision in section 65(6)3 (labour relations information) of the *Act*. For those records to which partial access was granted, Hydro One claimed the mandatory exemption in section 21(1) (personal privacy), relying on the application of the presumption of unjustified invasion of personal privacy in section 21(3)(b) of the *Act*. In its decision letter, Hydro One also provided a breakdown of a fee of \$1450.40, which reflects the cost of responding to the request.

The requester, now the appellant, appealed Hydro One’s decision.

During mediation, Hydro One provided a detailed breakdown of how the fee was calculated and offered the appellant an opportunity to view the records at its office in order to reduce the photocopying fee. The appellant agreed, and subsequently viewed the records to which access was granted.

Also during mediation, the appellant confirmed that the fee was no longer at issue and that she was not seeking access to the information denied under sections 21(1), 22 and 65(6)3 of the *Act*.

As no further mediation was possible with respect to the records and portions of records denied pursuant to sections 18(1)(a) and 19, the file was moved to the adjudication stage of the appeal process, where an adjudicator conducts an inquiry under the *Act*.

The adjudicator began her inquiry into this appeal by sending a Notice of Inquiry, setting out the facts and issues on appeal, to Hydro One, initially. Upon receipt of the Notice, Hydro One contacted this office to advise that it had made a mistake with respect to its section 18(1)(a) claim. Rather, Hydro One explained that it intended to claim section 18(1)(c) and that the error was a clerical one. Staff in this office instructed Hydro One to issue a revised decision letter to the appellant and to provide this office with a copy. Hydro One issued the revised decision letter and submitted representations in response to the Notice of Inquiry.

In its representations, Hydro One explained that it had identified a number of errors in the Index of Records that it had previously sent to this office. In relation to two records, Hydro One identified the specific portions for which it was claiming section 18(1)(c). Additionally, it advised that it was not claiming section 18(1)(c), or any other exemption, for two other records, and that they would be released to the appellant. It also advised that one record, previously identified as exempt under section 18(1), is not responsive to the appellant's request. Finally, it identified one record that had been previously disclosed. These records were reviewed by the adjudicator and subsequently removed them from the scope of this appeal.

The adjudicator then sent a modified Notice of Inquiry to the appellant. The Notice of Inquiry was modified to include the issue of the late raising of the discretionary exemption at section 18(1)(c). In addition, section 18(1)(a) was removed as an issue and representations on the possible application of section 18(1)(c) were invited. To assist the appellant in preparing representations, the adjudicator also enclosed a copy of the non-confidential portions of Hydro One's representations.

The appellant submitted representations in response to the Notice of Inquiry. In its representations, the appellant raised for the first time the potential application of section 23 (public interest override) to the records which Hydro One claims are exempt pursuant to section 19. As a result, section 23 was added as an issue in this appeal. Subsequently, this appeal was transferred to me to complete the inquiry.

Throughout this appeal, the parties have been represented by counsel. Any reference I make in this order to the actions of the parties shall be considered to be a reference to counsel as may be appropriate.

## **RECORDS:**

The records that remain at issue consist of 28 internal email chains which have been withheld in whole or in part. Hydro One claims that 13 of them are exempt pursuant to section 19 of the *Act*, and that the remaining 15 records are exempt, in whole or in part, under section 18(1)(c) of the *Act*. Appendix A to this order is an index listing each of the responsive records.

## **DISCUSSION:**

### **LATE RAISING OF DISCRETIONARY EXEMPTIONS**

Section 11.01 of this office's *Code of Procedure* states, in part:

In an appeal from an access decision, excluding an appeal arising from a deemed refusal, an institution may make a new discretionary exemption claim only within 35 days after the institution is notified of the appeal...If the appeal proceeds to the Adjudication stage, the Adjudicator may decide not to consider a new discretionary exemption claim made after the 35-day period.

In Order PO-2113, I set out the following principles that have been established in previous orders with respect to the appropriateness of an institution claiming additional discretionary exemptions after the expiration of the time period prescribed in section 11.01 of the *Code of Procedures*:

In Order P-658, former Adjudicator Anita Fineberg explained why the prompt identification of discretionary exemption is necessary in order to maintain the integrity of the appeals process. She indicated that, unless the scope of the exemptions being claimed is known at an early stage in the proceedings, it will not be possible to effectively seek a mediated settlement of the appeal under section 51 of the *Act*. She also pointed out that, where a new discretionary exemption is raised after the Notice of Inquiry is issued, this could require a re-notification of the parties in order to provide them with an opportunity to submit representations on the applicability of the newly claimed exemption, thereby delaying the appeal. Finally, she pointed out that in many cases the value of information sought by appellants diminishes with time and, in these situations, appellants are particularly prejudiced by delays arising from the late raising of new exemptions.

The objective of the 35-day policy established by this Office is to provide government organizations with a window of opportunity to raise new discretionary exemptions, but to restrict this opportunity to a stage in the appeal where the integrity of the process would not be compromised or the interests of the appellant prejudiced. The 35-day policy is not inflexible. The specific circumstances of each appeal must be considered individually in determining whether discretionary exemptions can be raised after the 35-day period.

Hydro One did not submit representations regarding the late raising of the discretionary exemption in its representations filed in response to the Notice of Inquiry. However, Hydro One did explain the reasons for the late raising in its revised decision letter to the appellant.

The appellant submitted representations on this issue, arguing that Hydro One should not be entitled to claim the discretionary exemption as it was raised beyond the 35 day time period for claiming new exemptions provided in the *IPC Code of Procedure*. The appellant argues that she is not aware of any circumstances to justify the late raising except that the failure to raise section 18(1)(c) was the result of a clerical error. She further argues that she will be prejudiced by the late raising of the exemption, as any delays that might result from this will undermine her ability to use the information during the upcoming broadcast season.

### **Analysis and Findings**

This office has the power to control the manner in which the inquiry process is undertaken [Orders P-345 and P-537]. This includes the authority to set a limit on the time during which an institution can raise new discretionary exemptions not originally raised in the decision letter.

The adoption and application of this policy was upheld by the Divisional Court in *Ontario (Ministry of Consumer and Commercial Relations) v. Fineberg*, (December 21, 1995) Toronto Doc. 220/95, leave to appeal to the Court of Appeal refused at [1996] O.J. No. 1838 (C.A.). [see also *Duncanson v. Toronto (Metropolitan) Police Services Board*, [1999] O.J. No. 2464 (Div. Ct.)]. Notwithstanding this policy, this office will consider the circumstances of each case and may exercise its discretion to depart from the policy in appropriate cases.

I am required to weigh and compare the overall prejudice to the parties. In doing so, I must consider any delay or unfairness that could harm the interests of the appellant, as against harm to the institution's interests that may be caused if the exemption claim is not allowed to proceed. In order to assess possible prejudice, the importance of an exemption claim and the interests the exemption seeks to protect in the circumstances of the particular appeal can be an important factor.

I note that despite the late raising of the discretionary exemption by Hydro One, it still submitted its representations within the time period required, without recourse to an extension of time. As a result, it cannot be argued that the late raising of the discretionary exemption by the institution resulted in any delays to the adjudication process. I also note that following the late raising, and the decision to withdraw the claim to section 18(1)(a), additional records were disclosed to the appellant. In my opinion, in these circumstances, there have not been any delays that have unduly prejudiced the position of the appellant.

Although the appellant has not had the benefit of mediation regarding the possible application of section 18(1)(c), during mediation the appellant was apprised of the fact that the economic interests of Hydro One generally protected by section 18 would be at issue in this appeal. Accordingly, I am not persuaded that there has been significant prejudice to the appellant's ability to effectively seek a mediated settlement in this appeal because of the inclusion of the section 18(1)(c) exemption following the conclusion of mediation.

In view of these circumstances, I am not satisfied that the integrity of the adjudication process will be compromised if I permit Hydro One to raise section 18(1)(c) at the adjudication stage of the appeal.

## **ECONOMIC AND OTHER INTERESTS**

Hydro One claims that Records 14 through 28, in whole or in part, are exempt pursuant to section 18(1)(c), which states:

A head may refuse to disclose a record that contains,

information where the disclosure could reasonably be expected to prejudice the economic interests of an institution or the competitive position of an institution;

The purpose of section 18(1)(c) is to protect the ability of institutions to earn money in the marketplace. This exemption recognizes that institutions sometimes have economic interests and compete for business with other public or private sector entities, and it provides discretion to refuse disclosure of information on the basis of a reasonable expectation of prejudice to these economic interests or competitive positions [Order P-1190].

This exemption does not require the institution to establish that the information in the record belongs to the institution, that it falls within any particular category or type of information, or that it has intrinsic monetary value. The exemption requires only that disclosure of the information could reasonably be expected to prejudice the institution's economic interests or competitive position [Order PO-2014-I].

Hydro One provided the following background information in its representations. It submits that it is the largest electricity transmission and distribution company in Ontario. It owns and operates substantially all of Ontario's electricity transmission system. I note that according to Hydro One's website, its' share of Ontario's electricity transmission system is 96% and its share of the distribution system is 75%.

Hydro One indicates that the Ontario Energy Board regulates the transmission business and issues rate orders to establish the revenue required to cover the approved costs of this business plus a specified rate of return. Hydro One states that its development initiatives and investment plans support Ontario's policy and direction with respect to issues such as generation development, coal fired generation shutdown, or increased ties to neighbouring transmission systems, and these investments respond to the growing needs for increased power supplies by local communities within Ontario.

The construction, expansion and reinforcement of the transmission system are subject to regulatory approvals, licenses, codes and the market rules issued by the Independent Electricity System Operator, according to Hydro One. It goes on to indicate that there are risks associated with obtaining government approval permits, and renewals of permits and approvals. Where an environmental assessment (EA) is required, Hydro One must comply with the obligations of the applicable environmental assessment legislation but must do so in a manner that reduces the risk of delays and cost increases that it would incur if it had to spend a longer time in an EA process than would be necessary.

Hydro One argues that disclosure of the records claimed to be exempt pursuant to section 18(1)(c) would reveal information that could be publicly used against it and will affect its economic interest and competitive position by increasing costs and resulting in significant delays in and associated with the EA process.

The appellant argues that any delay that might result in the EA process is consistent with the purpose of the process and is, by definition, beneficial. Moreover, the appellant claims that denying access to the information requested would compromise the EA process. She states:

We simply do not understand how efficiency in overriding or undermining a legislated environmental assessment process can be in the public interest.

### **Analysis and Findings**

For section 18(1)(c) to apply, Hydro One must demonstrate that disclosure of the records “could reasonably be expected to” lead to the specified result. To meet this test, Hydro One must provide “detailed and convincing” evidence to establish a “reasonable expectation of harm”. Evidence amounting to speculation of possible harm is not sufficient [*Ontario (Workers’ Compensation Board) v. Ontario (Assistant Information and Privacy Commissioner)* (1998), 41 O.R. (3d) 464 (C.A.), see also Order MO-2040].

I have carefully considered the representations of the parties and find that Hydro One has not provided the kind of detailed and convincing evidence necessary to support the application of section 18(1)(c).

Even if I accept Hydro One’s argument that the disclosure of the information at issue in these records will result in additional costs and delays in the EA process, in view of the significant market share that Hydro One has of the electricity transmission and distribution system noted above, I am not persuaded these costs or delays could reasonably be expected to prejudice the *competitive position* of Hydro One. In addition, I am not satisfied that the disclosure of these records could reasonably be expected to prejudice the *economic position* of Hydro One. The evidence that Hydro One has submitted to support its claim to this exemption is not sufficiently detailed or convincing, as is required to establish its application.

I further find that I have not been provided with the kind of detailed information or convincing evidence about the additional costs which might be incurred should these records be disclosed or how those costs might adversely impact the economic interests of Hydro One. In addition, I also find that there is insufficient information in the records at issue themselves that would assist me in making a finding that disclosure would lead to the harm alleged. It is not sufficient for an institution to simply submit that additional costs will be incurred if records are disclosed, without providing the evidentiary link between the disclosure and the prejudice which will allegedly flow as a result. The requirement in section 18(1)(c) of a reasonable expectation of harm to the economic interests of an institution is not met by bald assertions such as those made by Hydro One about additional costs.

Hydro One’s representations include confidential portions that I am unable to refer to in this order. I have taken these confidential portions into account in arriving at my decision and I find that they too are not sufficiently detailed or convincing, as is required to establish a “reasonable expectation of harm.” In these circumstances, I find that there is no reasonable expectation of harm to the competitive position or of prejudice to the economic interests of Hydro One should the information in the records be disclosed.

In summary, I find that I have not been provided with sufficiently “detailed and convincing evidence” to demonstrate that a reasonable expectation of the harms described in section 18(1)(c) has been established. Accordingly, I conclude that Records 14 to 28 are not exempt under section 18(1)(c). As no other exemptions have been claimed for them and no mandatory exemptions apply, I will order that they be disclosed to the appellant.

### **SOLICITOR-CLIENT PRIVILEGE**

Hydro One claims that Records 1 to 13 are exempt, in their entirety, pursuant to the discretionary exemption in section 19 of the *Act*, which states:

A head may refuse to disclose a record,

- (a) that is subject to solicitor-client privilege;
- (b) that was prepared by or for Crown counsel for use in giving legal advice or in contemplation of or for use in litigation; or
- (c) that was prepared by or for counsel employed or retained by an educational institution for use in giving legal advice or in contemplation of or for use in litigation.

Section 19 contains two branches. Branch 1 arises from the common law and section 19(a). Branch 2 is a statutory privilege and arises from section 19(b), or in the case of an educational institution, from section 19(c). The institution must establish that at least one branch applies. Hydro One claims that Branch 1 applies.

#### **Branch 1: common law privilege**

Branch 1 of the section 19 exemption encompasses two heads of privilege, as derived from the common law: (i) solicitor-client communication privilege; and (ii) litigation privilege. In order for Branch 1 of section 19 to apply, the institution must establish that one or the other, or both, of these heads of privilege apply to the records at issue. [Order PO-2538-R; *Blank v. Canada (Minister of Justice)* (2006), 270 D.L.R. (4<sup>th</sup>) 257 (S.C.C.) (also reported at [2006] S.C.J. No. 39)].

#### ***Solicitor-client communication privilege***

Solicitor-client communication privilege protects direct communications of a confidential nature between a solicitor and client, or their agents or employees, made for the purpose of obtaining or giving professional legal advice [*Descôteaux v. Mierzwinski* (1982), 141 D.L.R. (3d) 590 (S.C.C.)].



The rationale for this privilege is to ensure that a client may confide in his or her lawyer on a legal matter without reservation [Order P-1551].

The privilege applies to “a continuum of communications” between a solicitor and client:

. . . Where information is passed by the solicitor or client to the other as part of the continuum aimed at keeping both informed so that advice may be sought and given as required, privilege will attach [*Balabel v. Air India*, [1988] 2 W.L.R. 1036 at 1046 (Eng. C.A.)].

The privilege may also apply to the legal advisor’s working papers directly related to seeking, formulating or giving legal advice [*Susan Hosiery Ltd. v. Minister of National Revenue*, [1969] 2 Ex. C.R. 27].

Confidentiality is an essential component of the privilege. Therefore, the institution must demonstrate that the communication was made in confidence, either expressly or by implication [*General Accident Assurance Co. v. Chrusz* (1999), 45 O.R. (3d) 321 (C.A.)].

The records that Hydro One claims are exempt under section 19 consist of email communications between in-house legal counsel and other staff of Hydro One. It states that the records reflect information provided by its staff to legal counsel for the purpose of seeking legal advice, as well as the legal advice given by legal counsel. Hydro One also argues that these exchanges of information constituted part of the “continuum of communications” passing between a solicitor and a client.

The appellant did not submit any representations on the application of section 19. The appellant’s only argument is that if the records are exempt pursuant to section 19, then the exemption should be overridden by the application of the public interest override in section 23.

### **Analysis and Findings**

I have carefully reviewed the records that Hydro One claims are exempt pursuant to Branch 1 of section 19 and conclude that the exemption applies to Record 1, and Records 3 – 13, in their entirety. I am satisfied that the exemption applies to these records because they represent direct communications of a confidential nature passing between a solicitor and client, or their agents or employees. In addition, I find that these communications were made for the purpose of obtaining or giving professional legal advice. Further, I find that there is no evidence before me to suggest that the privilege that exists in Record 1 and Records 3-13 has been waived.

However, in my view, Record 2 does not qualify for exemption under Branch 1 of section 19. Record 2 does not represent a direct communication of a confidential nature between a solicitor and client, made for the purpose of giving legal advice about a legal issue. Rather, it appears on its face to be an internal communication regarding a technical matter between Hydro One staff that has been copied to legal counsel. The contents of the email do not appear to raise or refer to

any confidential legal issues or requests for the provision of legal advice; nor do they qualify as part of the “lawyer’s working papers” privilege. Based on my review of Record 2 and the representations of Hydro One, I am unable to conclude that this record is part of the continuum of communications relating to the subject matter of Record 1 and Records 3 -13.

Finally, I also find that Record 2 is not exempt pursuant to Branch 2 of section 19 because it was not prepared by or for Crown counsel for use in giving legal advice or in contemplation of or for use in litigation. Therefore, I find that there is insufficient evidence before me to support a finding that Record 2 is exempt pursuant to section 19.

Accordingly, subject to my review of Hydro One’s exercise of discretion, I conclude that Record 1 and Records 3-13 are subject to Branch 1 solicitor-client communication privilege and they are exempt from disclosure under section 19(a) of the *Act*.

### **EXERCISE OF DISCRETION**

As I have found that section 18(1)(c) does not apply in the circumstances of this appeal, it is not necessary for me to consider whether Hydro One exercised its discretion in an appropriate manner. I must, however, determine whether Hydro One appropriately exercised its discretion under section 19, and, if so, whether I should uphold the exercise of discretion.

Section 19 is a discretionary exemption, and it permits an institution to disclose information, despite the fact that it could withhold it. An institution must exercise its discretion. On appeal, the Commissioner may determine whether the institution failed to do so.

In addition, the Commissioner may find that the institution erred in exercising its discretion where, for example, it does so in bad faith or for an improper purpose, it takes into account irrelevant considerations, or it fails to take into account relevant considerations

In either case this office may send the matter back to the institution for an exercise of discretion based on proper considerations [Order MO-1573]. This office may not, however, substitute its own discretion for that of the institution [section 54(2)].

The appellant appears to argue that Hydro One exercised its discretion improperly because it failed to take into account the fact that the individuals to whom this information relates have consented to the disclosure of the information and disclosure would increase the confidence of these individuals and members of the public, generally, in the operation of the institution.

Hydro One did not make any specific representations in relation to the exercise of discretion issue. However, in its representations on section 19, it stated:

It is of the utmost importance that Hydro One’s employees feel they can provide information to their in-house legal advisors in confidence and without any

reservation in order to keep their in house legal counsel both informed so that advice may be sought and given as required.

In my view, this statement indicates that Hydro One considered whether to exercise its discretion to disclose the information that is subject to the section 19 exemption but chose not to do so, owing to the nature of the relationship that exists between its staff and in house legal counsel and the need to maintain the confidentiality of that relationship. As a result, I find nothing improper in the manner in which Hydro One exercised its discretion and I will not disturb it on appeal.

## **PUBLIC INTEREST OVERRIDE**

Section 23 states:

An exemption from disclosure of a record under sections 13, 15, 17, 18, 20, 21 and 21.1 does not apply where a compelling public interest in the disclosure of the record clearly outweighs the purpose of the exemption.

In *Criminal Lawyers' Association v. Ontario (Ministry of Public Safety and Security)* (2007), 86 O.R. (3d) 259 (application for leave to appeal granted, November 29, 2007, File No. 32172 (S.C.C.)), the Ontario Court of Appeal held that the exemptions in sections 14 and 19 are to be "read in" as exemptions that may be overridden by section 23. On behalf of the majority, Justice LaForme stated at paragraphs 25 and 97 of the decision:

In my view s. 23 of the Act infringes s. 2(b) of the *Charter* by failing to extend the public interest override to the law enforcement and solicitor-client privilege exemptions. It is also my view that this infringement cannot be justified under s. 1 of the *Charter*. ... I would read the words "14 and 19" into s. 23 of the *Act*.

For section 23 to apply, two requirements must be met. First, there must be a compelling public interest in disclosure of the records. Second, this interest must clearly outweigh the purpose of the exemption.

In considering whether there is a "public interest" in disclosure of the record, the first question to ask is whether there is a relationship between the record and the *Act's* central purpose of shedding light on the operations of government [Order P-984]. Previous orders have stated that in order to find a compelling public interest in disclosure, the information in the record must serve the purpose of informing the citizenry about the activities of their government, adding in some way to the information the public has to make effective use of the means of expressing public opinion or to make political choices [Order P-984].

A public interest does not exist where the interests being advanced are essentially private in nature [Orders P-12, P-347, P-1439]. Where a private interest in disclosure raises issues of more general application, a public interest may be found to exist [Order MO-1564]. A public interest is not automatically established where the requester is a member of the media [Orders M-773,

M-1074]. The word “compelling” has been defined in previous orders as “rousing strong interest or attention” [Order P-984]. Any public interest in *non*-disclosure that may exist also must be considered [*Ontario Hydro v. Mitchinson*, [1996] O.J. No. 4636 (Div. Ct.)].

The existence of a compelling public interest is not sufficient to trigger disclosure under section 23. This interest must also clearly outweigh the purpose of the established exemption claim in the specific circumstances.

In its representations, the appellant states that there is a public interest in the disclosure of any records for which I may find that section 19 applies. However, the appellant did not submit any further representations that would support its claim to section 23.

I have carefully reviewed the records which are subject to the section 19 exemption. In my view, the subject matter of these records is not compelling in nature. Rather, they relate exclusively to the seeking and provision of legal advice about a narrow question of law, the disclosure of which would not serve some public interest, compelling or otherwise. As the appellant has not provided me with any representations to support her claim that section 23 applies, and the contents of the records do not include sufficient evidence to support that claim, I find that the evidence before me is not sufficient to establish that section 19 should be overridden by section 23. Accordingly, I find that the public interest override provision in section 23 is not applicable to Record 1 and Records 3-13 that I have found to be exempt under section 19 in this appeal.

**ORDER:**

1. I order Hydro One to disclose Record 2 and the undisclosed portions of Records 14 to 28 to the appellant by **September 2, 2009**.
2. In order to verify compliance with this order, I reserve the right to require Hydro One to provide me with a copy of the records that are disclosed to the appellant pursuant to provision 1.

Original signed by: \_\_\_\_\_

Donald Hale  
Adjudicator

August 12, 2009

**Appendix A**

Record Number	Hydro One's Record Number	Date of Email	Exemption Claimed	Withheld in Full or in Part
1	099-ZZ2	July 29, 2004	Section 19(a)	Withheld in Full
2	596-A6-6	October 18, 2004	Section 19(a)	Withheld in Full
3	596-K5-5	November 30, 2004	Section 19(a)	Withheld in Full
4	596-I6-5	November 30, 2004	Section 19(a)	Withheld in Full
5	596-I6-4	November 30, 2004	Section 19(a)	Withheld in Full
6	596-D5-6	December 2, 2004 with attached draft letter	Section 19(a)	Withheld in Full
7	596-E5-1	December 2, 2004	Section 19(a)	Withheld in Full
8	596-J1	December 2, 2004	Section 19(a)	Withheld in Full
9	596-Z5-4	December 2, 2004	Section 19(a)	Withheld in Full
10	596-Z5-3	December 2, 2004	Section 19(a)	Withheld in Full
11	596-G5-6	April 4, 2005	Section 19(a)	Withheld in Full
12	596-E6-2	April 5, 2005	Section 19(a)	Withheld in Full
13	596-H5-1	April 6, 2005 with attached draft letter	Section 19(a)	Withheld in Full
14	596-K5	May 10, 2004	Section 18(1)(c)	Withheld in Full
15	E1-G4	June 1, 2004	Section 18(1)(c)	Withheld in Full
16	099-YY2	June 1, 2004	Section 18(1)(c)	Withheld in Part
17	E1-G3	June 3, 2004	Section 18(1)(c)	Withheld in Full
18	596-L5-3	July 15, 2004	Section 18(1)(c)	Withheld in Part
19	596-D6-2	August 3, 2004	Section 18(1)(c)	Withheld in Part
20	099-R2	August 4, 2004	Section 18(1)(c)	Withheld in Part
21	E1-C3	August 4, 2004	Section 18(1)(c)	Withheld in Part
22	099-XX2	August 4, 2004	Section 18(1)(c)	Withheld in Part
23	E1-VV2	September 9, 2004	Section 18(1)(c)	Withheld in Full
24	596-I6-2	October 27, 2004	Section 18(1)(c)	Withheld in Part
25	596-H6-6	October 27, 2004	Section 18(1)(c)	Withheld in Part

26	596-H6-5	October 27, 2004	Section 18(1)(c)	Withheld in Part
27	596-Z5-2	October 28, 2004	Section 18(1)(c)	Withheld in Part
28	099-V1	January 4, 2005	Section 18(1)(c)	Withheld in Part