



**92 Years**

**1921 - 2013**

**The Institute of Chartered Accountants  
of Prince Edward Island**

**Annual Report  
September 13, 2013**

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF  
PRINCE EDWARD ISLAND  
AGENDA FOR ANNUAL MEETING  
Friday, September 13, 2013  
Fox Meadows Golf Club, Stratford, P.E.I.**

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- 1. Call to order**
- 2. Introduction of 2012/2013 Council**
- 3. Welcome to new members**
- 4. Adoption of agenda**
- 5. Approval of Minutes**
- 6. Business arising from minutes**
- 7. Report from the Chair**
- 8. Financial Statements - March 31, 2013**
- 9. Budget - March 31, 2014**
- 10. Election of Officers and Council 2013/2014**
- 11. Appointment of Auditor**
- 12. Adjournment**

## **Chair's Report 2012 – 2013**

It is my pleasure to report on some of the key activities and milestones of the Institute for the past year. Our members continue to play a key role in the financial lives of many individuals, companies, not-for-profit organizations and government services across the province and the Institute continues to help fulfill the legislative mandate to protect the public interest being served.

### **Unification**

The efforts to combine the three accounting professions nationally and here in PEI continued to dominate our activities and attention over the past year, and will for the next while. Much progress has been made, with unification now complete in Quebec and well underway in all other provinces. We were pleased to have the CGAs in PEI return to the process and our members voted overwhelmingly in June to add them to our unification efforts. They have now joined the joint transition steering committee as it develops plans to bring about unification of three professions under the CPA banner. It is expected that provincial legislation will be passed in the coming fall legislative session and that by April 2014 we will officially be one body. Similar actions are occurring across the country, with 3-way unifications being pursued in all but Ontario and Manitoba where the CGAs are not yet involved.

The steps to unification have been challenging and time consuming, and have required faith and confidence from our members over the past two years. The Institute appreciates both the time and efforts provided by those directly involved in the process, and also appreciates the patience and support from the membership as we proceed through what has been a difficult but necessary process to secure our future.

In both Quebec and Ontario the CPA designation is now being used and will likely be prevalent country-wide by next year this time. In response to some who have asked, we will only begin to use the CPA designation in PEI when legislation has been proclaimed and the professions are officially unified. Naturally, you will be advised when this occurs.

### **Convocation and Awards**

The annual Convocation in February was a true delight, with a record 19 Graduates recognized for their UFE success and their acceptance speeches thoroughly enjoyed.

This year's Annual Awards Dinner on September 13 will confer the FCA designation (Fellow Chartered Accountant) on Michael Cassidy for contributions to the profession, the

Institute and community, and will also honour both Ryan Pineau and Michael Fitzpatrick with the Early Achievement Award in recognition of considerable accomplishments in their careers and service to the profession.

On behalf of the Institute I congratulate all CA Graduates, the two Mike's, and Ryan.

### **Other**

The Institute continues to oversee the management of the profession in the province, and to meet and consult regularly, through a number of Committees with our counterparts in Atlantic Canada and across the country. Key activities include ongoing professional development offerings, practice inspection and addressing public concerns and complaints through the disciplinary process.

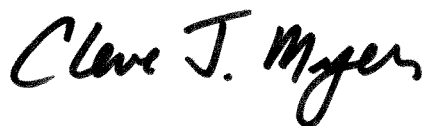
The administration of the office has been managed for more than a decade now by Albert M. Ferris, FCA, during which time there have been numerous changes, increasing time demands and many turns in the road. Ab has worked hard and served with distinction, and has affected the lives of so many CA's in our province in a positive manner. This would include teaching likely more than half of them during his many years at UPEI.

Ab has informed us only this week that he has arrived at that point where he will look to relax a bit more, early in the new year. The Institute will of course take the opportunity to recognize his service and achievements properly, but I know you will join me presently in a loud "Thank You" to Ab for his incomparable service, and for the dedication and love he has brought to the profession, and also for the many careers he has influenced so positively.

### **Finally**

I want to thank the members of Council for their loyal service and engagement during a challenging year. Our meetings have been well attended by prepared members. As we move into the coming year of what will certainly involve changes and challenges, I want to personally acknowledge your dedication to the profession. I also want to acknowledge and thank our other members who willingly serve on numerous committees in service to our members.

It is an honour to serve as the Chair of ICAPEI. Thank you.

A handwritten signature in black ink that reads "Cleve J. Myers". The signature is written in a cursive, flowing style.

Cleve J. Myers, CA  
Chair

**The Institute of  
Chartered Accountants  
of  
Prince Edward Island**

**Financial Statements**

**For the Year Ended**

**March 31, 2013**



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107 Walker Avenue  
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Summerside PE C1N 4K2 Canada

## Independent Auditor's Report

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**To the members of  
The Institute of Chartered Accountants of Prince Edward Island**

We have audited the accompanying financial statements of The Institute of Chartered Accountants of Prince Edward Island, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and unrestricted net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Institute of Chartered Accountants of Prince Edward Island as at March 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



### Comparative Information

Without modifying our opinion, we draw attention to Note 3 to the financial statements which describes that The Institute of Chartered Accountants of Prince Edward Island adopted Canadian accounting standards for not-for-profit organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial positions as at March 31, 2012 and April 1, 2011, and the statements of operation and unrestricted net assets and cash flows for the year ended March 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

*BDO Canada LLP*

Chartered Accountants

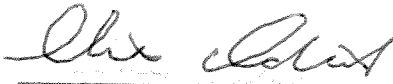
Summerside, Prince Edward Island  
August 22, 2013

THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF PRINCE EDWARD ISLAND  
STATEMENT OF FINANCIAL POSITION

	MARCH 31, 2013	MARCH 31, 2012 (unaudited)	APRIL 1, 2011 (unaudited)
<b>ASSETS</b>			
<b>CURRENT</b>			
Cash and cash equivalents	\$ 180,552	\$ 101,805	\$ 100,962
Accounts receivable	51,415	37,240	2,538
Goods and services tax receivable	2,451	1,467	2,462
Prepaid expense	-	220	2,543
	<u>234,418</u>	<u>140,732</u>	<u>108,505</u>
<b>CAPITAL ASSETS</b>	<u>1</u>	<u>1</u>	<u>1</u>
	<u><u>\$ 234,419</u></u>	<u><u>\$ 140,733</u></u>	<u><u>\$ 108,506</u></u>
<b>LIABILITIES</b>			
<b>CURRENT</b>			
Payables and accruals	\$ 58,977	\$ 5,627	\$ 4,579
Payroll remittances payable	1,356	-	-
	<u>60,333</u>	<u>5,627</u>	<u>4,579</u>
<b>EQUITY</b>			
<b>UNRESTRICTED NET ASSETS</b>	<u>174,086</u>	<u>135,106</u>	<u>103,927</u>
	<u><u>\$ 234,419</u></u>	<u><u>\$ 140,733</u></u>	<u><u>\$ 108,506</u></u>

ON BEHALF OF COUNCIL

  
Cleve Myers, CA  
Chair

  
Chris Gallant, CA  
Treasurer



**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF PRINCE EDWARD ISLAND  
STATEMENT OF OPERATIONS AND UNRESTRICTED NET ASSETS**

FOR THE YEAR ENDED MARCH 31	2013	2012 (unaudited)
<b>REVENUES</b>		
Members' fees		
Provincial	\$ 134,710	\$ 132,290
CICA (Note 7)	118,759	117,443
Practitioners	10,258	10,547
Professional corporations	3,535	3,390
Admission	2,800	2,450
	<u>270,062</u>	<u>266,120</u>
Less remitted to CICA (Note 7)	(118,759)	(117,443)
	<u>151,303</u>	<u>148,677</u>
Self-funding activities (Note 6)	124,405	102,126
Interest and other income	3,165	957
	<u>278,873</u>	<u>251,760</u>
<b>EXPENSES</b>		
Self-funding activities (Note 6)	94,373	71,375
Executive director's fee	54,996	58,044
Salaries and benefits	29,782	27,266
Rent (Note 5)	11,588	13,481
Professional fees	8,689	3,874
Convocation, net of recoveries	7,187	7,349
Office	5,587	8,122
Annual general meeting, net of recoveries	4,692	3,932
Other committees	3,973	4,623
Public relations	3,418	8,364
Insurance	3,276	3,272
Unification costs	3,208	-
Uniform final reception, net of recoveries	2,508	2,504
Telephone	2,423	4,679
Prizes	1,500	1,250
Levies by CICA (Note 7)	1,121	1,553
Council meetings	972	893
Atlantic region officers group	600	-
	<u>239,893</u>	<u>220,581</u>
<b>INCOME FROM OPERATIONS</b>	<b>38,980</b>	<b>31,179</b>
<b>UNRESTRICTED NET ASSETS</b>		
<b>BEGINNING OF YEAR</b>	<u>135,106</u>	<u>103,927</u>
<b>END OF YEAR</b>	<u>\$ 174,086</u>	<u>\$ 135,106</u>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF PRINCE EDWARD ISLAND  
STATEMENT OF CASH FLOWS**

<b>FOR THE YEAR ENDED MARCH 31</b>	<b>2013</b>	<b>2012 (unaudited)</b>
<b>OPERATING ACTIVITIES</b>		
Income from operations	\$ 38,980	\$ 31,179
Change in non-cash working capital items		
Accounts receivable	(14,175)	(34,702)
Goods and services tax receivable	(984)	995
Prepaid expense	220	2,323
Payables and accruals	54,706	1,048
Net cash provided in operating activities	<u>78,747</u>	<u>843</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>78,747</b>	<b>843</b>
<b>CASH AND CASH EQUIVALENTS</b>		
BALANCE, BEGINNING OF YEAR	<u>101,805</u>	<u>100,962</u>
BALANCE, END OF YEAR	<u><u>\$ 180,552</u></u>	<u><u>\$ 101,805</u></u>

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF PRINCE EDWARD ISLAND**

Notes to the Financial Statements

March 31, 2013

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**1. Nature of Operations**

The Institute of Chartered Accountants of Prince Edward Island (ICAPEI) is a self-governing professional organization incorporated in 1921, which operates under the Public Accounting and Auditing Act of 2005. The membership has approved a set of Bylaws and the Institute operates as a not-for-profit organization under the Income Tax Act and is not subject to either federal or provincial income taxes.

**2. Summary of Significant Accounting Policies**

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations (ASNPO). Significant accounting policies are described below.

**Use of estimates**

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Revenue recognition**

Members' fees and other revenues are recognized in the year to which they relate.

**Contributed services**

ICAPEI and its members benefit from contributed services in the form of volunteer time for various committees. Contributed services are not recognized in these statements.

**Capital assets**

Capital assets are recorded as an expense in the year of acquisition and carried at a nominal sum on the balance sheet.

**Cost recoveries**

Cost recoveries resulting from Discipline Committee orders are recognized when received.

**Cash and cash equivalents**

Cash and cash equivalents are composed of funds held on hand and in the bank account.

**3. First-time Adoption**

Effective April 1, 2012, the Institute adopted the requirements of the new accounting framework, Canadian accounting standards for not-for-profit organizations (ASNPO) or Part III of the requirements of the Canadian Institute of Chartered Accountants (CICA) Handbook - Accounting. These are the institute's first financial statements prepared in accordance with this framework and the transitional provisions of Section 1501, First-time Adoption have been applied. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and mandatory exceptions. The accounting policies set out in Note 2 - Summary of Significant Accounting Policies have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information presented in these financial statements for the year ended March 31, 2012 and in the preparation of an opening ASNPO statement of financial position at the date of transition of April 1, 2011.

The Institute issued financial statements for the year ended March 31, 2012 using generally accepted accounting principles prescribed by the CICA Handbook - Accounting Part V - Pre-changeover Accounting Standards. The adoption of ASNPO resulted in no adjustments to the previously reported assets, liabilities, net assets, income from operations and cash flows of the institute.

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF PRINCE EDWARD ISLAND**  
Notes to the Financial Statements  
March 31, 2013

**4. Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

**5. Lease Commitment**

The Institute entered into a one year lease on December 1, 2012 for office space. There is not a renewal option. The minimum rent payment of the next eight months is \$5,200.

**6. Self-Funding Activities**

	<u>2013</u>	<u>2012</u>
<b>Revenues</b>		
Professional development	\$ 39,528	\$ 47,085
Practice inspection	44,730	32,094
Uniform final evaluation	37,417	20,572
Golf day	<u>2,730</u>	<u>2,375</u>
	<u>\$124,405</u>	<u>\$102,126</u>
<b>Direct Costs</b>		
Professional development	\$ 20,666	\$ 21,444
Practice inspection	44,853	32,898
Uniform final evaluation	25,901	14,568
Golf day	<u>2,953</u>	<u>2,465</u>
	<u>\$ 94,373</u>	<u>\$ 71,375</u>

**7. Related Parties**

Governance of the profession and its members is shared among the Canadian Institute of Chartered Accountants (the "CICA") and individual provincial, territorial and Bermuda Institutes in accordance with a protocol agreement.

The CICA portion of annual member fees is collected by the Institute and remitted to the CICA (2013 - \$118,759, 2012 - \$117,443). Costs of inter-provincial education services and the Profession's National Strategic Plan (2013 - \$1,121, 2012 - \$1,553) administered by the CICA on behalf of the Institute are fully recovered from the Institute.

These transactions are in normal course of operations and are measured at the exchange amount (the amount of consideration established and agreed to by the related parties).

## PAST CHAIRS 1934 - 2013

Name	Year	Name	Year
George P. Nicholson	1934/35	Ernie Brennan	72/73
George P. Nicholson	35/36	Mark Ladner	73/74
George P. Nicholson	36/37	Bruce White	74/75
George P. Nicholson	37/38	Tim Kaptein	75/76
W.E. Massey	38/39	Mike O'Brien	76/77
W.E. Massey	39/40	Stanley H. MacPherson	77/78
W.E. Massey	40/41	Kevin Curley	78/79
W.E. Massey	41/42	W.P. MacDougall	79/80
W.E. Massey	42/43	Edison Shea	80/81
W.A. Morrell	43/44	J. Wayne Murphy	81/82
W.A. Morrell	44/45	Albert Ferris	82/83
T. Earle Hickey	45/46	Tony M. Hansen	83/84
N.W. Higgins	46/47	J. Walter MacKinnon	84/85
B.M. Sears	47/48	John A. Simmonds	85/86
Randolph W. Manning	48/49	L. James MacPhee	86/87
W.E. Massey	49/50	J. Alan Long	87/88
W.A. Morrell	50/51	Debbie Good	88/89
T. Earle Hickey	51/52	Harvey MacLeod	89/90
E.P. MacPherson	52/53	David Arsenault	90/91
Randolph W. Manning	53/54	Gerard Fitzpatrick	91/92
Erma P. Morrison & Alfred H. Cordell	54/55	G. David Abbott	92/93
W.A. Robertson	55/56	Ronald J. Herbert	93/94
W.A. Robertson	56/57	Kimberley A. Ladner	94/95
K.T. Lapp	57/58	James Miles	95/96
A.J. Garrett	58/59	Irwin Ellis	96/97
H.G. Williams	59/60	Terence J. Moorehead	97/98
A.N. MacNeil	60/61	Tanya O'Brien	98/99
J.L. Gorrill	61/62	Rick J. Kennedy	99/00
C.C."Bill" Hickey	62/63	Wayne Beaton	00/01
Ralph D. Manning	63/64	Darren Noonan	01/02
G.D. Dennis	64/65	Kathleen O'Rourke	02/03
J. Ned Arsenault	65/66	Vaughn Smith	03/05
Jack Mulligan	66/67	Terry Soloman	05/06
H.R. Hennessey	67/68	Gordon MacFadyen	06/07
Floyd MacKinnon	68/69	Mary Best	07/08
W.J. MacGillivray	69/70	Patrick McSweeney	08/09
G. Dennis Clough	70/71	George Mason	09/10
Floyd MacKinnon & H.M. Hughes	71/72	Chris Leary	10/11
		Karen Stanley	11/12

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF PRINCE EDWARD ISLAND**

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**Chair**

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Chris Gallant, CA

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Michelle Burge, CA

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ArsenaultBestCameronEllis  
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J. Weston MacAleer  
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Charlottetown, PE C1A 8W9

### Committees/Appointments 2012-2013

**Council of Presidents/Chairs**

Cleve Myers, CA

**Atlantic School of  
Chartered Accountancy**

Doug Ezeard, CA  
Karen Stanley, CA

**Nominating Committee**

George Mason, CA  
Chris Leary, CA  
Karen Stanley, CA

**Events Committee**

Chris Gallant, CA, Chair  
Gordon MacFadyen, CA  
Brad Colwill, CA  
Kate O'Brien, CA

**Recognition and Awards Committee**

Gerard Fitzpatrick, FCA, Chair  
Debbie Good, FCA  
David Arsenault, FCA  
Kevin Crozier, CA  
Krista Ling, CA

**Professional Conduct Committee**

Gordon MacFadyen, CA, Chair

**Professional Discipline Committee**

Tony Hansen, CA, Chair

**Professional Liability Insurance Committee**

Michael Fitzpatrick, CA

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PEI  
MEMBERSHIP CHANGES  
AS OF MARCH 31, 2013

**Members, beginning of the year** **313**

**New members by affiliation**

Robert Dalton Johnson	October, 2012	
Alan Duncan	October, 2012	
Shannon MacDonald	January, 2013	
Kimberley Norgaard	January, 2013	
Mark St. Pierre	February, 2013	
Donald Flinn	February, 2013	<b>6</b>

**New members by graduation**

David Jordan	April, 2012	
Colin Dawson	November, 2012	
Cayla Leger	November, 2012	
Nathan Snowie	November, 2012	
Trisha Mossey	January, 2013	
Ryan Power	January, 2013	
Robert Horne	January, 2013	
Steve Langley	January, 2013	
Chad Heron	January, 2013	
Matthew Cassidy	February, 2013	<b>10</b>

**Resignations**

David Enman	August, 2012	
Olivia Doucette	August, 2012	
Tyler Dougan	August, 2012	
Annie Gallant	August, 2012	
Angela Gill	August, 2012	
Steve MacLeod	August, 2012	
Jonathan Ward	August, 2012	
Katie McCarvill	August, 2012	<b>8</b>

**Members, end of year** **321**



### Membership List as at March 31, 2013

Abbott, David	Chapman, Carl J.	Fogarty, Brian	Ladner, Kim	McNally, Leonard B.	Ramsay, Ben
Adams, Carl John	Chisholm, Leita B.	Fudge, Wayne	Langley, Steve	McSweeney, Patrick	Ramsay, Lori
Adams, David W.	Clough, G. Dennis	Gallant, Christopher R.	Lanigan, Gerry	Mella, Rachael	Ramsay, Todd
Adams, Richard H.	Clow, Doug	Gallant, Colette	Lanigan, Mark J.	Messervey, Scott	Reddin, Julianne
Aitken, Jacqueline	Clow, Ron	Gallant, Darren	Lawlor, Bobbi	Miles, James A.	Ripley, Wendy
Aitken, James	Coady, Anne	Gallant, J. Ivan	Leary, Christopher T.	Millar, Malcolm	Roberts, Daniel
Alisic, Elvis	Cobb, Sonya L.	Gallant, Stacy G.	Leger, Cayla	Montgomery, Alan C.	Roberts, Jason C.
Andrews, Kevin W.	Collins, Jennifer	Gallant, Travis	Leslie, Brian G.	Montgomery, Kelsie	Roche, Everett E.
Arnold, Michael H.	Colwill, Bradley	Gaudin, Todd M.	Lewis, Denise M.	Mooney, William	Roche, Harold J.
Arsenault, David G.	Compton, Grant W.	Gauthier, William	Lewis, E. Regan	Moore, Allan	Rodgerson, Sarah
Arsenault, Gerald	Compton, Lloyd G.	Good, Debbie	Ling, Krista D.	Moore, Brenda R.	Rogers, Belinda
Arsenault, Jamie	Corkum, Blair A.	Grandy, Christopher	Loggie, Steven	Moore, Gordon	Rogers, Gordon
Arsenault, Jinette	Cotton, Vicki	Green, David	Long, J. Alan	Moorehead, Terence J.	Rupert, Curtis D.
Arsenault, Katherine	Crockett, Blake	Griffin, Sheri	MacAdam, B. Jane	Morgan, James	Russell, Geraldine
Arsenault, Troy J.	Crockett, Gloria C.	Hagerman, Nelson	MacBeath, Alex A.	Morrison, Brian	Rust, Matthew
Bagiole, Peter M.	Crozier, Kevin	Handrahan, Neil L.	MacDonald, John	Morison, Cheryl	Ryan, Patrick G.
Baker, C. Cleve	Cummings, Dr. Brian E.	Hansen, Tony M.	MacDonald, Lesa C.	Mossey, Trisha	Saunders, Allison J.
Balderston, Adam K.	Curley, Kathleen C.	Heckbert, Ken	MacDonald, Norman	Mulligan, John M.	Shea, Brian P.
Balderston, Barry W.	Currie, Michelle	Hennessey, Mary	MacDonald, Paul A.	Murphy, Dr. Travis G.	Shea, Darren
Banks, Kendrick	Dawson, Colin	Herbert, Kate	MacDonald, Shannon	Murphy, J. Wayne	Shea, Edison
Barnes, Kevin C.	Dawson, B. Lori	Herbert, Ronald J.	MacDonald, Wendy	Murphy, Julie	Silliker, Alan G.
Bartlett, Danny	Dawson, P. Irwin	Heron, Chad	MacDougall, Krista M.	Murphy, Michelle	Simmonds, John A.
Bay, Lorne	DeCoursey, Jennifer	Herring, Carl R.	MacDougall, W. Philip	Murphy, Mike	Simmons, Tara
Beairsto, V. Lynne	Deighan, Paul A.	Hicken, J. Reagh	MacEachern, Shane	Murphy, Paul	Sinclair, Pitre, Jean
Beaton, A. Wayne	Dennis, G. Douglas	Higginbotham, Rene	MacEwen, Jeremy	Murray, Glen	Smith, Darren K.
Best, Mary	Derby, Edward A.	Holland, James	MacFadyen, Gordon S.	Murray, James R.	Smith, H. Andrew
Binns, Robert P.	DesRoche, Christopher	Hood, Beverly Ann	MacFarlane, Amy	Murray, L. Byron	Smith, Vaughn
Bishop, Stephen R.	Dewar, Keith	Hooper, Wayne	Macguire, Cheryl	Murray, Peter D.	Snowie, Nathan
Bower, Ashley	Doyle, James	Hope, Chris	MacInnis, J. Lyman	Mutch, Stephen	Soloman, Terry G.
Bowness, Jennifer J.	Doyle, Jason	Horne, Robert	Maclsaac, Shaun	Myers, Cleve J.	St. Pierre, Mark
Bradley, Craig M.	Doyle, Sarah	Howard, Brian L.	MacKay, Robert	Noonan, Darren W.	Stanley, Karen L.
Bradley, J. Frank	Drouin, Paul	Hughes, Jason	MacKenzie, Freeman	Norgaard, Kimberley	Stehelin, Paul
Bradley, Robert	Duncan, Alan W.	Hughes, Robi	MacKey, Sandra Ann	Norris Paul	Stewart, Neil M.
Bradley, Susan M.	Dunn, Blair H.	Innis, Ryan	MacKinnon, Kirk	O'Meara, Michael	Suzuki, Kristine
Bradley, Troy K.	Dunn, Jennifer Joanne	Iwankov, Suzanne	MacKinnon, J. Walter	O'Brien, Michael L.	Thompson, William H.
Bradley, Tyson	Dunne, Joanne M.	Jay, Kevin	MacLeod, Harvey L.	O'Brien, Tanya Ann	Toombs, James S.
Brammer, George K.	Dunphy, David C.	Jenkins, Dan R.	MacLeod, Kevin C.	O'Connell, Dominique	Trainor, J. Daniel
Brennan, Ernest	Dunphy, Mary-Beth	Jenkins, Kevin	MacMillan, Calvin	O'Rourke, Kathleen	Trainor, Patrick J.
Burden, Bruce J.	Dykerman, Craig	Johnson, Robert D.	MacPhee, Jarret A.	Orr, John T.	Vent, Steven William
Burge, Michelle M.	Edwards, Michael L.	Johnston, James F.	MacPhee, L. James	Ostridge, Carol	Wagner, Donald K.
Burke, Shannon	Ellis, Brian	Jordan, David	MacPherson, Abbey	Ostridge, Kent	Waite, Barbara A.
Burns, Britt	Ellis, Irwin	Joyce, Andrew	MacPherson, Jeffrey	Palmer, Terry J.	Waite, Jaclyn
Burrows, Crystal	Ellis, Justin	Judson, Tara L.	MacPherson, Stanley H.	Paquet, John E.	Walker, Jean T.
Callbeck, Errol R.	Evoy, Paul D.	Keefe, Ronald J.	Mallard, David	Paynter, Cheryl L.	Walsh, Gordon W.
Callbeck, Jonathan D.	Ezeard, Douglas K.	Kelly, Frank	Malone, Angela L.	Penney, Cheryl	Walsh, Leigh Ellen
Cameron, Brian W.	Ezeard, Kenneth W.	Kennedy, D. Glenn	Mason, George	Pigot, Keith	Watson, Karen
Cameron McDonald, Patricia	Farquhson, Melissa	Kennedy, Lisa	Matheson, Gordon	Pigot, Ross	Waugh, Emily
Cannon, Randy	Ferris, Albert	Kennedy, Richard J.	McCarvill, Shawn	Pineau, Ryan	Wheeler, Tara
Carr, Don Ross	Fitzpatrick, Gerard	Kennedy, Trevor L.	McInnis, Melanie	Poirier, Ann	White W. Bruce
Carver, Dennis	Fitzpatrick, Michael	Keough, Jeff	McInnis, Patsy	Pound, Jennifer	White, Mark M.
Caskanette, Philip	Flinn, Donald	Klein, Ron	McLernan, Shawn	Powell, Robert	Willis, Jeffrey W.
Cassidy, Michael F.	Francheville, Henry	Knox, Laura	McMillan, Matthew	Power, Ryan	Yunker, Colin P.
Cassidy, Mary Jane	Frizzell, Alison	Ladner, J. Kevin	McNally, Bonnie E.	Praught, Matthew	Zver, Jodi
Cassidy, Matthew	Frizzell, Harold	Ladner, J. Mark			