

**WEDGE INFORMATION TECHNOLOGY LAWYERS
STRATEGIC PARTNERING DUE DILIGENCE CHECKLIST**

NOTE: This checklist should be an index to a loose-leaf binder containing copies of the information and documents indicated on the checklist. Listed below are documents which would be requested and reviewed by prospective strategic partners including distributors, joint ventures, acquirers of technology assets or (in the cases of the corporate information purchasers of the shares of a technology company. No substantial material or confidential information ought to be disclosed to any prospective strategic partner until same has signed a non-disclosure commitment.

A. PRODUCT INFORMATION		Available	Will be provided	Not Applicable	NOTES
1.	List of Major Products with functional description being distributed or under development by or for you.				
2.	The date each Product was or is expected to be first sold or licensed.				
3.	Technical Reports.				
4.	Product literature distributed or to be distributed to the public.				
5.	Advertising and marketing literature.				
6.	Percentage of sales contributed by each major product for the last three fiscal years and forecast for the current fiscal year.				
7.	List of major customers and revenues received from each such customer for the last two years.				
8.	List of major competitors by product				
9.	For each Product, identify Development and Run-Time Licenses for third party development tools, databases, libraries, interfaces or other software routines incorporated in Products, and any royalty, ownership, license, or other similar obligations you may have.				
10.	If not already provided, provide copies of any license agreements and development agreements relating to the Products or any part of them. Include end-user licenses.				

A. GENERAL CORPORATE (continued)

11.	Product warranties.				
12.	Quality assurance procedures.				
13.	Please list the individuals who worked on developing or inventing each Product. For each such individual, provide: (a) job title; (b) present company and/or academic affiliations; (c) company and/or academic affiliations as of when the work was done; (d) copies of non-disclosure, consulting and invention/copyright assignment agreements.				
14.	Competitive employment: (a) Are any of the individuals listed in item 13 working for a competitor? (b) Have any of them ever worked for a competitor? If so, are they restricted in their subsequent employment and have you had any communication with the prior employer regarding the individual?				
15.	Are any of the company's patents, patent applications, copyrights, trade secrets or inventions identified subject to any (a) ownership dispute; (b) litigation; (c) re-examination; (d) reissue; or (e) patent interference? If yes, please explain.				
16.	Please provide the name(s) of IP counsel and authorization to discuss these matters with them.				
17.	Any legal opinions concerning Company's products or services.				
18.	Have any claims of patent, copyright, trademark or trade secret (or any other intellectual property) infringement been raised against you or any of your products, whether in writing or otherwise? If so, please describe. (What is the status? Have reserves been established? Has an opinion from outside legal counsel been obtained?)				

A. GENERAL CORPORATE (continued)

19.	Have you raised any issues or claims of infringement of a patent, copyright, trademark or trade secret (or any other intellectual property) belonging to you or do you believe there has been or is such infringement of the products or technology? Who is your outside counsel on the matter and has an opinion been written?				
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B. NEW MEDIA – MULTIMEDIA		Available	Will be provided	Not Applicable	NOTES
1.	Mechanical Licenses				
2.	Synchronization Licenses – CMRRA – Harry Fox Agency .				
3.	Public Performance Licenses - SOCAN – ASCAP and BMI				
4.	Master Recording Licenses.				
5.	ACTRA rights.				
6.	DGC ("Directors' Guild of Canada") rights.				
7.	AF of M ("American Federation of Musicians")				
8.	SAG ("Screen Actors Guild")				
9.	AFTRA ("American Federation of Television and Radio Artists")				
10.	DGA ("Directors Guild of America")				
11.	WGA ("Writers Guild of America")				
12.	Personality rights				
13.	Libel & Slander issues				
14.	Obscenity issues				

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C. TRADEMARKS		Available	Will be provided	Not Applicable	NOTES
1.	Please list all trademarks, trade names, service marks and the like and any domain names (together, "Trademarks") issued to or registered by the company, and the countries in which they are issued/registered. Please list any marks which the company is not willing to transfer and stated reasons. Please provide a copy of the docket identifying all upcoming due dates of all pending matters				
2.	Please provide copies of any trademark licenses granted by or to the company. If a single form has been used repeatedly, let us know and provide only one copy of the form.				
3.	Have any of the Trademarks of the company been the subject of any opposition actions with regard to any of the Trademarks? Has the company received any communication, such as phone calls, cease and desist letters, claiming the company has been infringing or misusing a third party's trademark?				
4.	Are you aware of any parties that may be infringing your Trademarks?				
5.	Please provide a copy of any trademark usage guidelines or quality assurance guidelines used by your company in connection with your or your licensee's use of your Trademarks				
6.	Please provide any trademark consent and dispute settlement agreements.				
7.	Identify any pending trademarks of interest and/or value and potential liability, and urgent issues .				

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D. COPYRIGHT		Available	Will be provided	Not Applicable	NOTES
1.	Copies of all copyright registration documents relating to the Products, including any pending applications.				
2.	Summarize your copyright registration procedures.				
3.	Identify all products which may be subject to copyright protection.				
4.	Please state how copyright notices are placed on the Products.				

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E. PATENT		Available	Will be provided	Not Applicable	NOTES
1.	Please provide a copy of any issued patent owned by the company, and identify any pending patent applications filed by the company. Additionally, please provide for each:				
	<ul style="list-style-type: none"> • Titles, patent numbers and serial numbers of issued patents; titles and serial numbers of pending patents; and titles of inventions or technology not yet filed. 				
	<ul style="list-style-type: none"> • Names and status of inventors (as set out in item 5, above). 				
	<ul style="list-style-type: none"> • Countries filed in (U.S. and foreign). 				
	<ul style="list-style-type: none"> • If issued, have maintenance fees been paid? 				

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F. TRADE SECRETS		Available	Will be provided	Not Applicable	NOTES
1.	What procedures are in place to properly mark confidential information?				
2.	What procedures are in place to properly dispose of confidential information?				
3.	What nondisclosure agreements are used when dealing with third parties?				
4.	Have you received any claims of trade secret violations?				
5.	How is source code treated? As trade secret? If so, provide copies of license or confidentiality agreements.				
6.	Please describe your procedures to protect and account for trade secrets of others received under nondisclosure agreements.				

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G. GENERAL CORPORATE		Available	Will be provided	Not Applicable	NOTES
1.	The Minute Books of the Company and any subsidiaries, including: Certificate of Incorporation (Amalgamation, etc.), Articles, By-laws, Resolutions of the Board of Directors and Shareholders, organizational minutes and all minutes which show share authorizations, issuances and transfers since the date of incorporation.				
2.	Any legal opinion from counsel for the Company with respect to the due incorporation, due organization, authorized and issued share capital of the Company and any subsidiaries.				
3.	A corporate organization chart of the Company and any subsidiaries including all companies, partnerships, joint ventures, etc. in which the Company or any affiliates have an interest.				
4.	List of subsidiaries, affiliates, branches, partnerships, joint ventures, sales offices, etc., existing from company's inception, including date acquired or incorporated, when started, when disposed/closed/ceased existence.				
5.	List of previous or pending acquisitions and divestitures.				
6.	Certificate from an officer of the Company setting out the respective jurisdictions in which the Company and any subsidiaries carry on business or hold property.				
7.	Summary of insurance coverage, including casualty, liability, O&D, key man, etc. - company, agent, coverage, premiums and copies of all policies.				

G. GENERAL CORPORATE (continued)

8.	Shareholders' agreements, voting agreements, trusts, rights of refusal, options, purchase plans, pledges, etc., affecting shares of the Company and any subsidiary.				
9.	Schedule of the current officers and directors of the Company and any subsidiary and their current compensation.				
10.	Any publicly filed document respecting directors and/or officers. Notice of Directors (Form 8/9 under <i>Company Act</i> (British Columbia); Notice of Directors under <i>Canada Business Corporations Act</i>).				
11.	A list of the registered shareholders of the Company and any subsidiary and all option holders, warrant holders, preferred stock holders, convertible debt holders, committed share issuances, etc. (include the number of shares owned by each such shareholder, amounts owned, price paid/to be paid, date of grant, vesting schedule, etc.).				
12.	Form of share certificates for all shares of the Company.				
13.	Communications to shareholders of the Company.				
14.	All press releases relating to the Company.				
15.	Any reports to the Boards of Directors of the Company regarding executive prerequisites and other matters reflecting upon internal corporate controls.				
16.	Copy of the Company's most recent business plan.				
17.	List of previous or pending acquisitions and divestitures.				
18.	List of attorneys used since inception.				TC
19.	Name of lead attorney and firm.				TC

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H. FINANCIAL and TAX		Available	Will be provided	Not Applicable	NOTES
1.	Audited and unaudited financial statements for consolidated company and each subsidiary since inception.				
2.	Monthly internal financial statements for last 6 months.				
3.	Summary of operating data for each major product line (include revenue, profit margin) since inception plus current budget.				
4.	Loan agreements, promissory notes, indentures, guarantees, lines of credit, letters of credit, security agreements, pledges and other evidence of indebtedness.				
5.	Government sponsored loans, government assistance programs, etc.				
6.	Information about guarantees in respect of any indebtedness or any obligation of any other person (other than in the ordinary course of business) with respect to the Company, any subsidiary or third parties of the Company or subsidiary debt.				
7.	Any significant capital expenditures or commitments for additions or improvements to property, plant or equipment.				

H. FINANCIAL AND TAX (continued)

8.	Federal, provincial and foreign returns (together with exhibits and schedules thereto) filed by the Company for the past seven years. Also, a schedule describing any ongoing tax disputes together with copies of reports, correspondence, etc., relating to pending federal and provincial tax proceedings, assessments, or investigations, etc. with regard to open years or items.				
9.	Copies of any tax agreements relating to the Company or any subsidiaries.				
10.	Documentation relative to claims for deductions or tax credits available for companies doing research and development.				
11.	Cash forecast for the next 12 months.				
12.	List of sales commitments. Summary of backlog data as of the most recent date.				
13.	Summary of R&D expense since inception and the current year budget/actual to date by major project.				
14.	List of major suppliers.				
15.	List of major customers.				
16.	Any accounting manuals or memoranda that would be helpful in reviewing any of the requested documents.				
17.	Any special reports by auditors (e.g. as to control procedures).				
18.	Letters of counsel in reply to auditor's letters.				
19.	List of all fixed assets of the Company and any subsidiaries together with depreciation schedule if available as well as aging, details of original cost or capitalized value of all equipment.				

H. FINANCIAL AND TAX (continued)

20.	Accounts receivable aging, including any correspondence relating to the failure of a customer to make a payment to the Company based in whole or in part on the failure of the Company to perform any of their obligations on a timely basis.				
21.	Accounts payable aging, as of the most recent date.				
22.	Inventory on hand as of the most recent date. Summary of inventory by location, including segregation by RM, WIP, FG showing cost and reserves by class.				
23.	List of banks and investment banks used since inception and services provided.				
24.	Bank letters or agreements regarding lines of credit.				
25.	All documents and agreements evidencing other material financing arrangements, including sale and lease back arrangements, instalment purchases, etc.				
26.	Correspondence with lenders (including entities committed to lend) including all compliance reports submitted by the Company, any subsidiaries or their accountants.				
27.	Computations demonstrating compliance with covenants in existing financing documents.				
28.	Copies of all G.S.T., property and sales tax returns for last two years.				
29.	*Prior acquisitions and dispositions.				
30.	*Tax provision work papers from last year and subsequent quarters, if applicable, plus tax review memos for last 3 years.				
31.	*Copy of all IRS qualification letters and requests.				EO
32.	*Copy of last revenue agent's report.				
33.	*Copy of federal and state tax returns for all open years and tax return workpapers.				EO

J. GENERAL CONTRACT (continued)

34.	*Copy of all property and sales tax returns for last two years.					EO
35.	*Status of filings and audits in foreign jurisdictions.					EO
36.	*Summary of tax audit status.					EO
37.	*Status of all income, property, sales tax audits and years open.					EO
38.	*Reconciliation of book to tax income for all open years.					Refer
39.	*Form 5500s for all benefit plans for all years filed.					
40.	*Contact name for customs and export licensing.					

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I. REAL PROPERTY		Available	Will be provided	Not Applicable	NOTES
1.	Deeds, title policies and/or opinions, title surveys and searches, leases, subleases, appraisals of real property owned or leased by the Company or any subsidiary.				
2.	Mortgages, deeds of trust, leasehold mortgages, etc., with respect to the real property described in item #1.				
3.	List of expropriation orders pending or threatened against the property described in item #1.				
4.	Advice and documentation respecting the following: <ul style="list-style-type: none"> • the primary and ancillary uses of the property(ies); • any leases, subleases or other users of the properties; • any significant man-made or natural features (streams, lakes, ravines, highways, airports, etc.); • any special licenses or permits required for the contemplated use (environmental, water use, etc.); • date of construction of original buildings and any changes or additions; • physical condition of the properties; • parking facilities; • access; • existence of site plan control by-law; • historical site or any by-laws affecting use of the properties. 				

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J. GENERAL CONTRACT		Available	Will be provided	Not Applicable	NOTES
1.	Copies of all license agreements involving patents, trade secrets, cross licenses, trademarks, copyrights, licenses, second sourcing, development arrangements (including software and all predecessor forms), etc., both by third parties to the company and by the company to third parties.				
2.	Software Support and maintenance agreements				
3.	List of major VAR's (Resellers) and Distributors				
4.	Contracts with major VAR's (Resellers) and Distributors				
5.	Contracts with major customers				
6.	Insurance policies – Data Processors, Computer Service And Software Errors Or Omissions Insurance				
7.	Research and development agreements				
8.	Technical cooperation agreements				
9.	Escrow Agreements				
10	Summary and copies of government contracts.				
11	Copies of standard form contracts.				
12	Summary of major competitors.				
13	Agency, sales, commission, distribution, manufacturing, and marketing agreements.				
14	Joint ventures, strategic alliance, and corporate partnership agreements.				

J. GENERAL CONTRACT (continued)

15	All agreements, contracts or commitments limiting the freedom of the Company or any subsidiary to engage in any line of business or to compete with any other person.				
16	Equipment and service leases.				
17	All management service, consulting or any other similar type of contracts				
18	Agreements for the sale of any assets, except in the ordinary course of business.				
19	Any acquisition or merger agreement involving the Company or any subsidiary.				
20	All agreements, contracts or commitments not entered into in the ordinary course of business which are not cancellable without penalty within thirty days.				
21	All agreements, contracts or commitments which might reasonably be expected to have a potential adverse impact on the business or operations of the Company or any subsidiaries.				
22	Any contracts, instruments, judgments or decrees which materially and adversely affect the business practices, operations or condition of the Company or any subsidiaries or any of the assets or property of the Company or any subsidiaries.				
23	Principal documents relating to any acquisitions or dispositions of businesses by the Company or any subsidiaries or those currently proposed for the future.				
24	All agreements, indentures or other instruments which contain restrictions with respect to payment of dividends or other distributions in respect of the shares of the Company.				
25	All agreements, contracts or commitments relating to capital expenditures				
26	All significant leases of personal property (including motor vehicles) to which the Company or any subsidiaries are parties, either as lessor or lessee.				

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K. LITIGATION		Available	Will be provided	Not Applicable	NOTES
1.	Provide summaries, including parties, nature of proceedings, date of commencement, current status, relief sought and estimated actual cost, insurance coverage, if any, and any legal opinions rendered concerning any active, pending or threatened actions including the following: <ul style="list-style-type: none"> • civil suits by private persons or entities • suits by governmental bodies • criminal actions involving the Company, any subsidiary, or any employee • tax claims, disputes, investigations, etc. (federal, provincial, municipal) • administrative actions • investigations. 				
2.	Are you or have you been involved in any Patent and Trademark Office proceedings other than applications? For example, any re-examination, reissue applications, interference proceedings or appeals regarding patents, or any oppositions or appeals regarding trademarks? If so, please describe.				
3.	Is the company aware of any claim or potential claim involving the prior employment or inventions of any employee or consultant of the company?				
4.	Has the company received any notice regarding any actual or threatened claim of infringement of Intellectual Property? If so, please describe the assertions made or threatened and provide a copy of all written notices.				
5.	Is the company aware of any third party that may be infringing the Intellectual Property rights of the company. If so, please explain.				

L. PERSONNEL RELATED (continued)

6.	Has the company received any notice regarding any warranty claims? If so, please describe the assertions made and provide a copy of all written notices, correspondence and notes.				
7.	<p>Copies of all material correspondence with:</p> <ul style="list-style-type: none"> • Department of Justice; • Ministry of Consumer and Corporate Affairs, Consumer and Commercial Relations or similar bodies; • Department of Employment & Immigration; • Export Development Corporation; • Canadian International Development Corporation; • Department of External Affairs: International Trade Development Branch; • Ministry of Industry and Trade; • Environment Canada; • Revenue Canada; • Health and Welfare Canada; • Department of Labour; • Investment Canada; • Ontario Securities Commission, B.C. Securities Commission, or any other securities regulatory authority including the Office of the Superintendent of Financial Institutions; • Bureau of Competition Policy; • any other regulatory agency (either municipal, provincial or federal) to which the Company or any subsidiary is subject. 				
8.	Copies of all orders of courts, administrative agencies or other tribunals or of settlement agreements imposing continuing obligations or restrictions on the Company or any subsidiary of a material nature.				
9.	Any private placement memoranda prepared and used by the Company.				

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L. PERSONNEL RELATED		Available	Will be provided	Not Applicable	NOTES
1.	Summary of key management personnel (officers, directors, others) including names, ages, responsibilities, educational background and recent business experience (make sure it includes CFO, controller, other key finance and R&D).				

L. PERSONNEL RELATED (continued)

<p>2.</p>	<p>All agreements, contracts or commitments relating to the employment of any person by the Company or any subsidiary, including summary of verbal agreements; including termination agreements for individuals or classes of employees, and EACH:</p> <ul style="list-style-type: none"> • Employee benefit plan and defined benefit pension plan • Deferred compensation plan • Profit sharing plan • Employee stock purchase plan • Stock option plan • Defined contribution pension plan • Welfare benefit plan • Multiemployer plan • Each plan maintained pursuant to an agreement with a labour organization; • Life insurance program • Severance pay plan • Employee program or policy (vacation, tuition, bonus, etc.) • Executive compensation agreement, such as:: <ul style="list-style-type: none"> ○employment and deferred compensation contracts ○share purchase plans ○supplemental or excess plans ○excess medical reimbursement arrangements ○other • Non-disclosure, non-competition, non-solicitation and confidentiality agreements 				
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L. PERSONNEL RELATED (continued)

3.	<p>For each plan listed, provide copies of, if applicable, of the following documents:</p> <ul style="list-style-type: none"> • The plan with all amendments, and date of adoption for each; • Summary Plan Descriptions (SPDs); both current and all prior; • Actuarial Valuation (most recent); • Auditors' Report • Trust Agreement; Master Trust Agreement; • Investment Manager Agreement(s); • Insurance contract(s); • Tax Qualification Papers: <ul style="list-style-type: none"> ○ copies of all plan provisions and amendments; ○ copies of all Revenue Canada correspondence with respect to registration, etc. ○ Collective Bargaining Agreement; • Withdrawal liability rules; • Investment Policy; • Estimated withdrawal liability; • Withdrawal liability assessed (complete or partial); • Notice of Defaults in liability payments; • Documentation of adoption of plan by affiliates; • Appointment of plan committee • Bond • Insurance Policy • Actuarial Studies 				
4.	Summary of management perks.				
5.	Confirm no union contracts, collective bargaining agreements or any pending or threatened union negotiations, list of any employee groups certified or claimed for certification.				
6.	Headcount summary as of most recent two fiscal year ends, and forecast for current fiscal year, all identifying employees, consultants, temps and contractors.				
7.	Headcount summary as of most recent two fiscal year ends, and forecast for current fiscal year, all identifying employees, consultants, temps and contractors.				

L. PERSONNEL RELATED (continued)

8.	<p>Describe in detail:</p> <ul style="list-style-type: none"> • Investigations, compliance proceedings or audits being conducted by any agency of the government; • Pending or threatened litigation, including appeals of benefit denials which involve issues of general application to the plan; • Reductions in or restrictions on benefits (such as second opinion requirements); • Recent plan closings or layoffs or cessation of a line of business; • Terminated plans; • Partial termination; • Sales of subsidiaries or divisions maintaining plans; • Fiduciary breaches and/or prohibited transactions; <ul style="list-style-type: none"> ○ Declarations of union of any plant, or change of union; ○ Mass withdrawals from multiemployer plan; • Contributions not made; • Recent change in actuarial assumptions or methods not discussed in actuarial valuation; • Employer stock holdings or Employer real property holdings by plan; • Recent changes in actuary, accountant, insurance carrier, etc. 				
9.	Headcount summary as of most recent two fiscal year ends, and forecast for current fiscal year, all identifying employees, consultants, temps and contractors.				
10	Proprietary information and inventions agreements with employees and Company.				
11	All contracts or agreements with or pertaining to the Company and to which directors, officers or owners of more than 5% of the shares of the Company are parties.				
12	All documents pertaining to any receivables from or payables to directors, officers or owners of more than 5% of the shares of the Company.				
13	Any loans by Company to employees.				

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M. MISCELLANEOUS		Available	Will be provided	Not Applicable	NOTES
1.	Recent analyses of the Company or their industries prepared by investment bankers, engineers, management consultants, accountants or others, including marketing studies, credit reports and other types of reports, financial or otherwise.				
2.	Any documents or information which are significant with respect to the property or business of the Corporation.				
3.	<i>Competition Act</i> - merger pre-notification.				
4.	Investment Canada - applications respecting acquisitions.				
5.	List of 10 customers; 5 of whom have not been satisfied.				
6.	List of 5 personal references for CEO and President.				
7.	Management <ul style="list-style-type: none"> • Backgrounds/Experience • Accomplishments • When did various members of the team join the Company? • Relationships that may exist with investors • Previous involvement in any lawsuits or criminal proceedings • Reference checks (via references provided and also independently) • Other Board affiliations 				

L. PERSONNEL RELATED (continued)

8.	<p>Market Segment</p> <ul style="list-style-type: none"> • Size of market segment • Market segment validation <ul style="list-style-type: none"> ○ Investors ○ Customers ○ Partners ○ Suppliers • Competition <ul style="list-style-type: none"> ○ Who are they? ○ Relationships/deals that competitors may have in the industry 				
9.	<p>Fundraising</p> <ul style="list-style-type: none"> • Who are the investors? • What other deals are they in? • What is their investment style? • Are there any special affiliations amongst any investors? • Who has voting control? • Who will invest in the next round? 				

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NOTE: This checklist should be an index to a loose-leaf binder containing copies of the information and documents indicated on the checklist. Listed below are documents which would be requested and reviewed by prospective strategic partners including distributors, joint ventures, acquirers of technology assets or (in the cases of the corporate information purchasers of the shares of a technology company. No substantial material or confidential information ought to be disclosed to any prospective strategic partner until same has signed a non-disclosure commitment.

N.	SEARCHES (British Columbia and other relevant jurisdictions) - to the extent relevant. (A partial list only)	Available	Will be provided	Not Applicable	NOTES
1.	Corporate history - Relevant <i>Canada Business Corporations Act</i> (Federal), <i>Company Act</i> (BC) or other jurisdiction.				
2.	<i>Bank Act</i> (Canada).				
3.	<i>Bankruptcy Act</i> (Canada); Official Receiver.				
4.	<i>Personal Property Security Act</i> (British Columbia).				
5.	Court Registries				
6.	Land Title Office				
7.	Zoning and Land Use				
5.	Health Department				
6.	Fire Department				
7.	<i>Social Service Tax Act</i> (British Columbia)				
8.	<i>Excise Tax Act</i> (Canada)				
9.	<i>Workers' Compensation Act</i> (British Columbia)				
10.	<i>Employment Standards</i> (British Columbia)				
11.	<i>Labour Relations</i> (British Columbia)				
12.	<i>Human Rights Commission</i> (British Columbia and Federal)				
13.	<i>Waste Management Act</i> (British Columbia)				
14.	Trademark, copyright and patent searches				