



February 22, 2022

Tracey Spack
Director, Plastic Regulatory Affairs Division
Environment and Climate Change Canada
351 Boulevard St. Joseph
Gatineau, Québec, K1A 0H3
ec.plastiques-plastics.ec@canada.ca

The Honourable Steven Guilbeault, P.C., M.P.
Minister, Environment and Climate Change
200 boul., Sacré-Coeur
Gatineau, Québec, K1A 0H3
ec.plastiques-plastics.ec@canada.ca

Dear Minister Guilbeault,

RE: Notice of Objection and Request for Board of Review in relation to the [Single-Use Plastics Prohibition Regulations](#), *Canada Gazette*, Part I, Volume 155, Number 52, 2021-12-25

CKF Incorporated (CKF) formally objects to the *Proposed Single-Use Plastics Prohibition Regulations* and request the establishment of a **Board of Review** to review the recommendation.

CKF opposes all bans but is specifically concerned regarding banning Foodservice ware made from or containing problematic plastics. This category of SUPs only includes those made from extruded or expanded polystyrene foam, polyvinyl chloride, oxo-degradable plastics, or that contain the additive “carbon black”.

Summary of Objections Supporting the Establishment of Board of Review

1. Full Economic Cost Benefit Assessment Required – Jobs & Investment Ignored
2. Expansion of the scope of the prohibitions is beyond what was Included in October 2020 Consultations.
3. Bans do not take Innovative and State-of-Art Technology into account.
4. Extended Producer Responsibility Programs not adequately considered.
5. Impacts of alternative substrates not adequately considered and compared.
6. Incomplete science used for Environmental Assessment
7. Ban on manufacturing for export excluded in proposed regulations now in question.
8. Coming into Force timeline in proposed regulations now in question.

About CKF Incorporated:

CKF, a subsidiary company of Scotia Investments Limited, has been in business within Canada for 89 years. We are a Canadian, family-owned, manufacturer offering a wide range of molded pulp fiber, expanded polystyrene (EPS)-foam and polyethylene terephthalate (PET) foodservice and packaging products to meet the specific demands of retail consumers, foodservice operators and the general packaging industry. CKF is Canada’s largest manufacturer of single-use plates, marketed under the [Royal Chinet](#) brand name. CKF is a leader in a variety of other fiber, EPS-foam, and PET-plastic products, including egg cartons, meat trays, produce packs, food trays, carry-out trays and containers.

CKF has two molded-fiber plants: one in Hantsport, NS and one in Langley, BC. It has two EPS-foam plants: one in Rexdale, ON and one in Langley, BC. We also manufacture PET foodservice trays in Delta, BC and Rexdale, ON.

CKF produces over 3 billion units annually and employs approximately 700 workers nation-wide. Additional information about CKF can be found at www.ckfinc.com

CKF and Sustainable Practices

CKF incorporated believes that sustainability isn't an option, it is a responsibility. We have developed a sustainability program driven by values of "Better Planet, Better (Ethical) Business and Better Community". CKF has developed environment friendly products, using recycled materials wherever possible and is committed to having our packaging products fully compostable and/or recyclable. We have targeted 13 separate *Key Performance Indicators* (KPI's) in supporting our Sustainability values. To identify only a few: CKF has set sustainability improvement targets in waste-diversion; water conservation, reduced energy consumption, reduced GHG emissions (per tonne of output); reduced transportation GHG emissions (per tonne shipped); reduction in packaging material usage; investments in new growth opportunities and technology improvements as well as improved employee engagement, health and safety initiatives and community involvement.

Further, CKF Incorporated and the Scotia Investment Limited (SIL) Family of Companies own and operate dams on the Halfway River and St. Croix River systems in Nova Scotia. The Halfway River dams provide process water for the plant and the St. Croix dams provide "low carbon" hydroelectric power to supply our plants and feed the local power grid. For decades, we have been good stewards of these river systems, caring for the related ecosystems and looking after the safety of residents.

CKF and the Plastics Industry Role in the Circular Economy for Plastics.

CKF is committed to advancing viable solutions to address plastic waste. We have made the following commitments:

- 100% of CKF produced packaging products compostable, recyclable or recoverable by 2030.
- 100% of all plastics packaging being reused, recycled, or recovered by 2040.
- CKF is a member of Operation Clean Sweep®, an international plastic stewardship program aimed at eliminating the escape of plastic pellets from industry operations, with a focus on preventing leakage into rivers and oceans. We support industry wide implementation by 2022.

CKF recognizes the valuable role that plastics play in our modern and sustainable way of life: protective food packaging helps ensure consumers have access to safe, sanitary food products, and play a significant role in extending product shelf-life and reducing food waste and greenhouse gas (GHG) emissions. Plastics are critical to achieving our climate change goals – from lighter, stronger wind turbines, lighter, more fuel-efficient vehicles, to insulating materials to keep our homes warm.

CKF is a member of the Chemistry Industry Association of Canada's (CIAC) Plastics Division and the Canada Coalition of plastic packaging and resin producers. These associations represent Canada's leaders in plastics industry sustainability – a \$35 billion sector that directly employs over 100,000 Canadians and which indirectly employs over 279,000 Note that one-third of employment in the entire plastic value chain (beyond construction, transportation, medical, textiles, agriculture, white goods and other plastics) is in plastic packaging!

Objections Supporting the Establishment of Board of Review

CKF is providing the following information to support and assist an independent Board of Review to consider in its review the proposed regulations. The Regulatory Impact Analysis Statement (RIAS) has serious flaws, many of which, we will highlight below.

1) Full Economic Cost Benefit Assessment Required – Jobs & Investment Ignored

CKF is concerned that a comprehensive economic analysis of the proposed prohibitions has not been conducted. As presented the RIAS's economic analysis falls short in its lack of consideration regarding the impacts that such prohibitions would have on the plastics sector, jobs and the Canadian economy. While it acknowledges the alternatives are more costly, it deems the increased costs insignificant.

As part of the evaluation of businesses impacts, the RIAS indicates that there are 131 unique businesses potentially manufacturing the six identified SUPs, with 107 of those businesses exclusively manufacturing checkout bags and foodservice ware that it defines as 'problematic'. The RIAS should have incorporated, at a minimum, the impact of completely shutting down those business. The impact of shutdown or retooling was not included in the cost benefit analysis since those costs were deemed to be based on independent business decisions.

The analysis goes on to state that the proposed prohibitions are not expected to result in stranded assets, although some recognition is given to non-amortized plastic molds and dies. This statement assumes that businesses are readily able to retool or find a market to re-deploy their equipment. This oversimplification does not adequately reflect the impact on the actual businesses in real life settings, but rather a textbook analysis looking broadly.

Economic leakage, resulting from this proposed regulation, has the potential to be significant, with a compounding impact on a recovering economy. As other Canadian manufacturers, similar to CKF, are also forced to reduce their capacity or wind-up their operations as a result of the proposed prohibitions, we lose the jobs, taxes, and income they provided. This is compounded by the increased reliance on imports of the substitutes. For example, there is insufficient supply of paper bags in North America to meet the requirements in grocery stores, although the RIAS reports otherwise. The result will be an off-shoring of jobs and higher demand for paper and alternative products from Asia, a jurisdiction with lower environmental standards than Canada and which sells many substitute products that are not necessarily recyclable.

Furthermore, the RIAS states that all costs to businesses operating in Canada are expected to be mitigated through access to export for those six SUP categories. However, since publication of these draft regulations, the department has met with several industry representatives to signal that it is considering removing the non-applicable clause for manufacturing for export of the six plastic items proposed for prohibitions. Including manufacture for export in the prohibitions would effectively shut down businesses since they would not have the opportunity to maintain a lifeline for their operations while they consider options for pivoting their businesses in new directions.

2) Expansion of the Scope of the Prohibitions Beyond What was Included in October 2020 Consultations

The October 2020 consultation proposed six single-use plastic items be prohibited based on the following criteria: environmentally problematic, recovery problematic, and alternatives exist. Those six items were: checkout bags, cutlery, stir stick, straws, ring carriers and foodservice ware. No additional consultation prior to including compostable and all extruded polystyrene, vs foamed polystyrene from was consultation

Compostables:

- The Regulatory Impact Analysis Statement (RIAS) indicates that compostable plastic single-use versions of the six will also be banned.
- Rationale for including compostable plastic items not a credible or evidence-based.

Polystyrene

- Proposed regulatory text does not align with the October 2020 management approach or the RIAS, both of which referred to foamed polystyrene.
- Proposed regulatory text the definition of foodservice ware simply states "extruded" and "expanded" polystyrene without the "foamed" qualifier.
- Including all "extruded polystyrene" in the regulations, was done without scientific evidence or consultation

Adding items to the prohibitions, without further scientific analysis, engagement or consultation is a breach of the regulatory process.

3) Bans do not take Innovative and State-of-Art Technology into account

The Federal Government's criteria used to assess items for prohibition can be briefly summarized as: is it environmentally problematic, is it value-recovery problematic, and alternatives are available.

Critical technology not considered when assessing if a plastic was recovery problematic.

- Carbon Black Plastics
 - Are a valuable source of polypropylene resin.
 - Technology available on the market today to sort black plastic, has the capacity to process higher volumes of carbon black plastics.
 - Municipal budgetary constraints, and the absence of investment in available technology by many sortation and recycling facilities is the reason it is not collected, not the availability of technology.
 - Given there is an industry solution in place for value-recovery, a prohibition on 'carbon black' foodservice ware does not meet the Government's criteria for prohibition.
- Expanded and Extruded Polystyrene Foam Foodservice Ware
 - Polystyrene is one of the most recyclable materials, either through mechanical recycling or through advanced recycling
 - Increased collection, densification and technology advances have addressed past issues with the economics and logistics around polystyrene recycling.
 - Recycled polystyrene is in high demand, and has a multitude of applications, including food and non-food packaging, durable goods, and insulation and construction materials.
 - the circular economy of polystyrene is already in being demonstrated in Québec
 - Not acknowledging the current commercial polystyrene recycling technologies and established market led to the erroneous determination that foamed polystyrene was recovery problematic contributing to its inclusion in the proposed prohibition regulations.
- Plastic Checkout Bags
 - RIAS fails to fully account for the benefits of secondary uses while using a single California study as an analogue to Canadian re-use rates
 - Canadian studies¹ that show that plastic checkout bags are not single use and have high re-use and recycle rates.
 - Canadian studies show that 77 per cent of plastic checkout bags are re-used
 - Of the remaining 23 per cent, 15 per cent are recycled and only 8 per cent are not re-used or recycled
 - The net result is that plastic checkout bags have a 92 per cent reuse and recycling rate
 - Provincial Extended Producer Responsibility programs have recycling targets that will lead to improved recycling rates
 - 2020 study by Materials Recovery for the Future² concluded successful pilot projects demonstrating that flexible plastic packaging can be collected, sorted and baled at a material recovery facility (MRF) through curbside recycling programs
 - Many cities in Canada use a bag-in-bag approach to collecting plastic check out bags and "soft plastics", including ring carriers.

Requesting a Board of Review take into account that contribution of each of the technologies above be considered when determining whether a plastic manufactured item is recovery problematic.

¹ [Faits saillants des résultats de l'analyse du cycle de vie environnementale et économique des sacs d'emplettes \(gouv.qc.ca\)](#). See also City of Toronto 2010/2011 Waste Audit.

² www.materialsrecoveryforthefuture.com/research-results/2020-research-results

4) Extended Producer Responsibility Programs not considered

The implementation of other regulations that would address recovery challenges was ignored or misrepresented throughout the RIAS. While there was a recognition that many existing provincial extended producer responsibility (EPR) programs include single-use plastics (SUP), the RIAS concluded the prohibitions would be positive for provincial EPR programs. This demonstrates a fundamental lack of understanding of EPR programs. Under EPR programs, not only do producers take on post-use management for the products they supply to the market, but it also provides those same producers with the opportunity to recover the value retained in the post-use product through recycling or re-use. By removing certain single-use plastic items from EPR programs producers are required to find substitutes that in many cases do not have the value recovery proposition plastics do. In these instances, the substitutes become a pure system cost or end up in landfills because they are not readily recyclable. This is not a positive for the province or the producer, counter to the position stated in the RIAS.

The RIAS also incorrectly portrays the increased cost to municipalities as the delta between the current cost to manage plastic waste and the cost to manage double the weight of the waste of the plastic substitutes. Instead, to accurately reflect the impact to municipalities the RIAS needs to consider the existing and planned policies for each region. Under an EPR program the municipalities would no longer be responsible for the management of the plastic waste but would retain responsibility for the management of the waste resulting from substitutes. Therefore, actual impact to municipalities is the full cost of managing the substitutes.

Through EPR, provinces are already demonstrating leadership in addressing an area under their responsibility³, given that waste management is a provincial jurisdiction. Provinces are putting in place EPR programs to ensure that plastics are continuously recycled and re-circulated in the economy and do not end up in landfills or as litter in the environment. EPR programs require that Producers meet recycling targets thereby ensuring that value-recovery is derived from plastics. Thus, the concept of a single-use item will disappear as value will be recovered from all plastic items, while still maintaining the convenience, health and safety of plastic items. Federal intrusion in this area is unnecessary and counter to both provincial EPR programs and industry solutions for managing post-use plastics.

In addition to enhancing and harmonizing Canada's EPR programs; CKF supports ECCC in establishing performance standards and end-of-life responsibility. That said, waste management authority lies within provincial jurisdiction. The Federal Government should have a role in the development and harmonization of recycled content standards thus ensuring a consistent EPR framework. CEPA Schedule 1 is not an appropriate tool for carrying out these requirements and may overlap entirely with exclusive provincial powers over waste management.

Recycled Content Standards can be done in collaboration with CCME initiatives. Establishing standardized levels of recycled content comprised of PCR/PIR content will advance the use of recycled materials and help create markets to attract investment into existing and emerging recycling technologies. Appropriate recycled content levels should be established for each specific substrate based on science and technological ability. Banning precious feedstock materials is counter-intuitive to this objective!

The implementation of other regulations such as harmonization of provincial EPR programs were ignored or misrepresented in the Regulatory Impact Analysis Statement.

CKF believes a Board of Review would conclude that under EPR plastic manufactured items currently deemed recovery problematic would no longer be evaluated as such.

5) Impacts of alternative substrates not adequately considered and compared

The RIAS produces no evidence or data to support the claim that there are both available and affordable alternative products for the six single-use items proposed to be banned. For example, considerations for looking at availability should include an assessment of whether the alternatives meet the set of functions required from a product. In addition, it does not consider from a life-cycle perspective the environmental costs of alternatives in the event plastic products are substituted and banned.

³ With EPR already in place in British Columbia - and Alberta, Ontario and Québec fully committed to rolling out EPR programs in phases - approximately 85% of the Canadian population will soon have harmonized scaled-up recycling programs in place that are fully managed and paid for by industry. Other provinces and territories (e.g., Nova Scotia, New Brunswick and Yukon) have also publicly indicated intent to implement EPR programs.

Studies have shown that the environmental cost of using plastic in consumer goods is 3.8 times less than alternative materials when used in the quantities needed to replace plastic. Estimates indicate that substituting plastics in consumer products and packaging with alternatives that perform the same function requires four times more alternative material, increasing environmental costs from US\$139 billion to US\$533 billion.⁴

It would be counter-productive to place a prohibition on any single-use plastic product without having conducted a full life-cycle analysis of those products and inadvertently undermine sustainability and carbon/climate change goals. Some alternatives may be found to be unsustainable once a full suite of factors is considered including contributions to greenhouse gas emissions, energy and water consumption, and other social and environmental impacts during production, transportation, and end-of-life management. A life-cycle assessment of plastic products would ensure that both the societal costs of mismanaged plastic products and benefits of plastics are evaluated and compared to alternatives and would avoid regrettable situations where alternatives are selected that have a larger overall environmental footprint

Alternatives to Plastic Produce MORE Carbon Not Less and Will Further Contribute to Climate Change

- The replacement of plastic with other materials according to the science will have the complete opposite effect and hurt the environment. Substitution will in fact increase the amount of waste and carbon produced.
- Life cycle assessment studies have found substitutes for plastic like paper, glass, steel, and aluminum have a much larger carbon footprint. Not only do they generate more carbon emissions but increase the amount of waste produced 4 to 7 times. Why? Because plastic is lighter, stronger, and less material intensive than the substitutes which require more material to perform the same function.
- In some cases, like with fresh produce packaging, there are no viable substitutes for plastic. According to the Canadian Produce Marketing Association, 42% of all fresh produce is pre-packaged in plastic to prevent food loss during shipping, protect against contamination, and extend the life of the food.
- Loss of plastic packaging could lead to half a million tonnes of food losses and waste costing the Canadian economy between \$2.5 billion and \$5 billion based on 2018 Toronto wholesale prices, limiting choice in the supermarket, and have an inflationary impact on food prices. [https://cpma.ca/docs/default-source/corporate/2019/CPMA_Plastics_Packaging_Roadmap_\(Complete_Roadmap\).pdf](https://cpma.ca/docs/default-source/corporate/2019/CPMA_Plastics_Packaging_Roadmap_(Complete_Roadmap).pdf)

Studies Comparing Substitute Materials with Plastic

1. **Science-Trucost Study:** Substitute materials for plastic like paper, glass, steel, and aluminum require the use of more of the replacement material to perform the same function as plastic. More material means more carbon, energy and resources consumed.⁵

Additional Metric Tonnes of Material Needed to Replace Plastics & Deliver Same Function⁶

Plastic in Food Packaging	Increase from 3.1 tonnes to 14.4 tonnes with replacement 4.6X increase
Plastic in Medical Products	Increase from 2.9 tonnes to 12.1 tonnes with replacement 4.2X increase
Plastic in Soft Drinks	Increase from 15.4 tonnes to 112 tonnes with replacement 7.3X increase

⁴ Trucost. July 2016. Plastics and Sustainability: A Valuation of Environmental Benefits, Costs, and Opportunities for Continuous Improvement.

⁵ <https://plastics.americanchemistry.com/Study-from-Trucost-Finds-Plastics-Reduce-Environmental-Costs/>

⁶ [Plastics and Sustainability: A Valuation of Environmental Benefits, Costs, and Opportunities for Continuous Improvement page 30](#)

- 2. Franklin Associates Substitution Analysis Life Cycle Impacts in Canada⁷:** This study shows the positive impact of plastic packaging vs alternatives on global warming potential. It eliminates 15.8 million metric tonnes of CO₂ emissions/year: like removing 3.3 million cars from the road per year!

Also, the RIAS focuses heavily on single-use plastic litter and its impact on the environment as rationale for the proposed prohibitions. Littering is a human behavior issue not a specific product or substance issue. Bans will not prevent litter, the RIAS states that it is assumed the single-use plastic alternatives will be littered at the same rate as their single-use plastic counterparts. Impacts of the new/increased source of pollution not accounted for and downplayed saying since the alternatives are likely to be made of wood, paper and moulded fibre, they are not expected to result in long term harm. However, additives in substitutes may have impacts over time as a result of cumulative exposure, which should be explored by risk assessors who are the experts in that area.

Ultimately, the result of the proposed prohibitions will be a greater mass of waste and litter in the environment with unknown, or unstudied, long-term impacts. *Further studies are necessary to better understand the full lifecycle impact of SUPs and their alternatives.*

6) Incomplete science used for Environmental Assessment

The RIAS treatment of Life Cycle Assessment (LCA) literature not aligned to standard practice; LCA sources are not cited; and LCAs are not compared through any appropriate, standard methodology such as ISO14040/44.

The Strategic Environmental Assessment (SEA), analysis relies on other evidence sources, including the Science Assessment of Plastic Pollution.

The RIAS relies on October 2020 Science Assessment, which the government itself identified as incomplete, as a statement of the impacts associated with plastic in the environment.

Littering impact of substitutes also not considered. No clear evidence is provided in the RIAS that the use of substitutes will reduce littering and pollution in the environment. In fact, the assessment acknowledges that alternatives to plastic will lead to higher pollution, thus the government is proposing substitutes that will not actually achieve environmental goals.

It is critical the analysis of substitutes which includes the emissions associated with sourcing, manufacturing, transporting and their end of life is needed for a truly reflective Environmental Assessment.

7) Ban on manufacturing for export excluded in proposed regulations now in question

This was discussed in the consultations with the Proposed Regulation exempting exports and imports for export. Recent meetings and webinars with ECCC have raised the prospect that the government leaders may remove this exemption making it illegal to manufacture the banned plastic items for export. If the government proceeds with this plan, it will immediately impact companies in the banned sectors resulting in lost jobs, lost investment and the export of Canadian jobs to foreign jurisdictions. The fallout from the change in this exemption is serious and catastrophic for these workers, companies, and national economy.

A ban on PS Foodservice items manufacture and export would adversely affect CKF and could jeopardize our very existence. A potentially sad end for a CANADIAN company family owned through 4 generations!

⁷ <https://plastics.americanchemistry.com/Education-Resources/Life-Cycle-Assessment-Study/Executive-Summary-Impact-of-Plastics-Packaging-on-Life-Cycle-Energy-Consumption.pdf>

PS Foodservice items represent roughly 25% of CKF's current unit volume. Approximately 50% of these are exported to the US. Negative impacts would be experienced in several areas:

- 1) **Competitiveness** will be impacted as overall costs would increase. Note that this would impact CKF's overall cost structure and mandate pricing adjustments on all CKF packaging products.
- 2) **Profitability** would be reduced as Sales volume decreases. Loss projections to CKF could be estimated as high as \$40 million in annual Gross sales.
- 3) **Potential Job-loss** would be a serious risk. CKF employs 400+ people in two PS Manufacturing facilities within Canada. This means 400 family livelihoods are "at risk".
- 4) **Capital loss.** Equipment investment is non-transferable in many cases. Potential for Facility closures and/or re-structuring in response to decline in sales volume.
- 5) **Business Relocation.** Potential for entire business to migrate to a US location thus eliminating high paying CANADIAN jobs.
- 6) **Foreign Competition.** Other countries will step-in to service international demand (thus denying Canadian business opportunities & growth).

Companies like CKF cannot pivot to new products in a very competitive global economy as equipment and assets are purpose built for the banned products. The timelines to install new equipment and train staff does not exist for most companies. The uncertainty created by a manufacturing ban for exports will have a chilling effect and cascade through the Canadian plastics economy.

CKF believes a Board of Review is required to analyze the total impact to the Canadian economy resulting from last-minute directional changes being considered.

8) Coming into Force timeline in proposed regulations now in question

ECCC has also signaled intention to finalize the Proposed Regulation and bring the import and manufacture bans into force as quickly as possible after reviewing and considering comments received (it has been suggested this could be as early as end of 2022). In Gazette I, it states "*The prohibitions on manufacture and import of all six single-use items would come into force one year after registration of the proposed Regulations.*"

Transitioning operations is not an action that can be delivered quickly; it requires significant engineering, planning and procurement of long lead capital assets. In a late pandemic, early pandemic recovery stage global supply chains are working to restore efficiency and capacity making transition times longer than pre-pandemic scenarios.

Provisions need to be included for staff retraining and new market development.

Further consideration impacting speed at which change can be implemented, is ensuring existing market demands are met while the transition is underway. Equipment changes and line modifications are significant and require extensive time to take place.

CKF believes a Board of Review is required to establish reasonable "coming into force" timelines should the Government proceed with prohibitions.

Conclusion

CKF opposes all bans but is specifically concerned regarding banning foodservice ware made from or containing problematic plastics. This category of SUPs only includes those made from extruded or expanded polystyrene foam, polyvinyl chloride, oxo-degradable plastics, or that contain the additive "carbon black".

CKF also opposes the significant modifications to the published draft regulations currently under consideration by ECCC. After the initial draft of SUPPR was published in Gazette I on December 25, 2021, ECCC has made clear their intention to modify the prohibition regulations with two (2) significant changes:

- Intention is to finalize these regulations, bring the import, and manufacture bans into force as quickly as possible after reviewing and considering comments received (could be as early as end of 2022).
- Intention is to remove the exemption regarding manufacture and import for the purposes of export.

In the preceding pages, we have offered several concerns that we sincerely hope will add justification to the establishment of a **Board of Review** to review the *Proposed Single-Use Plastics Prohibition Regulations, Canada Gazette, Part I, Volume 155, Number 52, 2021-12-25*

Summary of Objections Supporting the Establishment of Board of Review

1. Full Economic Cost Benefit Assessment Required – Jobs & Investment Ignored
2. Expansion of the scope of the prohibitions is beyond what was Included in October 2020 Consultations.
3. Bans do not take Innovative and State-of-Art Technology into account.
4. Extended Producer Responsibility Programs not adequately considered.
5. Impacts of alternative substrates not adequately considered and compared.
6. Incomplete science used for Environmental Assessment
7. Ban on manufacturing for export excluded in proposed regulations now in question.
8. Coming into Force timeline in proposed regulations now in question.

Finally, CKF recommends that an independent Board of Review of non-governmental experts (a diverse stakeholder group that would include academia and industry) review and assess the RIAS recommendations, conclusions, and proposed regulations.

Sincerely,



Rick Everest

Director, Sustainability

| reverest@ckfinc.com | Tel: (604) 532-2619 | Cell: (604) 315-0056 |

Better Planet | Better Business | Better Community



Scotia
INVESTMENTS

A Member of the Scotia Investments Family of Companies