

Classement CCEK

Titre Commercialisation des espèces fauniques de l'Arctique

Type Dossiers Environnementaux

Date D'ouverture 1994

Notes février 1994: Document soumis au Ministère de l'Environnement et de la Faune, Société inter-communautaire, description du projet, Société Makivik (VA)

avril 1994: Commerce intercommunautaire, plan d'entreprise, sommaire (VA, VF)

juillet 1994: Plan de gestion de la qualité de l'éviscération, de l'inspection et du processus de la viande de caribous au Nunavik, Québec (VA)

mai 1995: Projet d'abattage commercial de caribous Caripoo Trading Inc., Ipushin Intercontinental Trading (VA)

juillet 1995: Nunavik Arctic Foods Inc., sommaire d'information de la saison d'opération 1994-1995 (VA)

1995: Petit rapport sur les contaminants dans la nourriture de la région: une expérience chez les peuples autochtones (VA)

Note: Any documentation referred to in this submission can be provided in its entirety upon request.

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LIST OF ACRONYMS CITED IN THIS DOCUMENT

CPC	Community Processing Centre
DFO	Department of Fisheries and Oceans
HFTA	Hunting, Fishing and Trapping Association in Nunavik
HFTCC	Hunting, Fishing and Trapping Coordinating Committee
JBQNA	James Bay and Northern Quebec Agreement
KEQC	Kativik Environmental Quality Commission
MAPAQ	Ministère de l'Agriculture, des Pêcheries et de L'Alimentation
MEF	Ministère de l'Environnement et de la Faune
MIS	Management Information System
NAF	Nunavik Arctic Foods, Inc.

NUNAVIK ARCTIC FOODS, INC. BACKGROUND

Nunavik Arctic Foods, Inc. (NAF) is a wholly owned subsidiary of Makivik Corporation, the non-profit organization which administers the compensation funds intended for the Inuit of Nunavik as stipulated in the James Bay and Northern Quebec Agreement. The company was born out of the Inter-Community Trade project - a joint initiative by Makivik's Economic Development and Renewable Resources departments intended to commercialize Nunavik country food products such as caribou, seal, fish and ptarmigan.

The principles of the Inter-Community Trade project are to provide:

- employment and revenues for Nunavik
 - a worthy economic status attached to the traditional Inuit occupations of hunting, fishing and trapping, and
 - a locally-produced, inspected food source.
-
- Between 1991 and 1995, twenty research studies were conducted in resource availability and conservation methods, the viability of a country food enterprise, market demand inside and outside Nunavik, harvesting and processing techniques, regulatory requirements, transportation options, and by-product analysis. A list of these studies is provided in ANNEX A.
 - In addition, extensive Nunavik community consultations were held to ensure continued support for Inter-Community Trade and its development.
 - Hunting Fishing and Trapping Associations (HFTA) were formed in each community (as well as a regional association) and commercial harvesting zones were established.
 - Between 1992 and 1994, four community processing centres were constructed in Quaqtuaq, Umiujaq, Kangiqsualujjuaq and Kangiqsujuaq.
 - In 1994, Nunavik Arctic Foods was incorporated as a Makivik subsidiary company. Its purpose is to manage and oversee the operations in the four community processing centres.
 - Also, in 1994, on behalf of NAF, Makivik Corporation made its initial submission to the Kativik Environmental Quality Commission (KEQC) and an application to the appropriate regulatory agencies to commercially harvest caribou and ringed seal between November 1994 and May 1995.

PRELIMINARY SUBMISSION TO KEQC

As per section 23 of and Complimentary Agreement No. 12 to the James Bay and Northern Quebec Agreement (JBNQA) and section 190 of the Environmental Quality Act, Makivik Corporation made a submission to the Kativik Environmental Quality Commission in September 1994. This submission described the Inter-Community Trade project¹ in light of the social and environmental implications the project might have on the Nunavik region. The letter which accompanied and summarizes this submission is provided in ANNEX B.

The KEQC formally responded to this submission in January 1995. This letter is provided in ANNEX C. The summary of the KEQC response is that Nunavik Arctic Foods, Inc. would be allowed to operate from November 1994 through May 1995 and this period would be used as an opportunity to collect the appropriate data on which any future impact study guidelines would be based.

¹ For the purposes of this submission, Inter-Community Trade will be referred to as Nunavik Arctic Foods, Inc. (NAF).

NUNAVIK ARCTIC FOODS MANAGEMENT STRUCTURE AND ADVISORY COMMITTEES

The purpose of Nunavik Arctic Foods is to manage and oversee the operations of the four community processing centres (CPC) in Nunavik.

- At the Makivik Board of Directors meeting In October 1994, Nunavik Arctic Foods first operating budget was approved. A plant manager was formally appointed in each CPC as well as a General Manager based in Kuujjuaq.

Due to the on-going ties with Makivik and continued negotiations with the regulatory agencies, a Montreal office was established within Makivik where an Operations and Financial Manager are based. This office acts as the centre for NAF communications, accounting and MIS processing.

The Makivik Inter-Community Trade project still exists in the role of developing new products (such as value-added meat products), by-product sales like hides and oil from seal fat, seeking new markets outside Nunavik, and expansion of the project to other Nunavik communities through the construction of new community processing centres.

ANNEX D provides an organizational chart of Nunavik Arctic Foods, Inc. and the management structure.

- Also, currently in place is a NAF Board of Directors which has five Inuit members, the Makivik executives. The BOD has met twice this year and is due to meet at least three times per year beginning October 1995.
- Due to be in place by October 1995 is a Board of Elders which will consist of 14 Inuit members, one from each Nunavik community. This board will meet once per year and serve as a forum for community concerns. ANNEX E provides the NAF resolution which states this Board of Elders will consist of the Makivik Board of Governors' members.
- An Advisory Committee will be in place by October 1995. This committee will meet once per year and consist of one representative from the Department of Fisheries and Oceans (DFO), the Ministère de l'Environnement et de la Faune (MEF), Ministère de l'Agriculture, des Pêcheries et de L'Alimentation (MAPAQ), and Agriculture Canada. The purpose of this committee is to provide a forum where regulatory agencies can be kept apprised of Nunavik Arctic Foods future plans, concerns can be raised and overlapping efforts can be eliminated. The NAF resolution provided in ANNEX E also calls for the formation of this committee.

HIGHLIGHTS OF NUNAVIK ARCTIC FOODS 1994-95 OPERATING SEASON

Details of NAF's first operating season will follow in subsequent sections. The purpose of the following is to give highlights of the year.

I. Harvest Season

MAPAQ regulations state caribou can only be harvested when there is a clean surface for evisceration, namely snow. Due to the late arrival of winter and lack of snow, the harvest season was substantially shorter than originally anticipated. It can be summarized as follows:

Date	Event	Harvest
Jan 11 - Feb 28, 1995	Training of harvesters and processors	203 caribou
April 3, 1995	MEF and MAPAQ permits in place. Official start of commercial season	
Apr 3 - May 31, 1995	Commercial operations	413 caribou

- Harvesting and processing training (detailed in the next section) took place from January 11, 1995 through February 28, 1995. During this training period, 203 caribou were harvested and sold or given to JBQNA beneficiaries. Also during this period, changes to harvesting procedures and modifications to the processing plants continued to take place to meet MAPAQ standards.
- By April 3rd, all MAPAQ and MEF permits were in place, and MAPAQ inspectors were present in the processing plants. This signified the official start of the commercial season.
- Between April 3rd and May 31st, 413 MAPAQ inspected caribou were harvested in the four Nunavik communities.
- For a number of reasons, NAF management decided that the first year would not include the commercial harvest of ringed seals.

II. Training

Training courses were developed through the collaborative efforts of NAF, the Kativik School Board, the Quebec Institut de la Viande, and Makivik's Economic Development and Renewable Resources departments.

Plant Managers

- In October 1994, each manager received a two-day course in Nunavik, on the hiring of personnel, payroll, purchasing and shipping procedures, inventory control, collection of data, etc.
- A follow-up to this course took place in Montreal in November 1994 and a training video was also produced and sent to each plant.
- Between April and May 1995, each manager received four weeks of on-the job training on plant operations.

Plant Employees

- During January and February 1995, each potential plant employee (including plant managers) in each of the four communities received a week long course taught by a certified master butcher from the Institut de la Viande. Course content included instruction in butchering, equipment operation, packaging, hygienic regulations, etc.
- Between April and May 1995, follow-up, on-the-job training took place during the same session as the plant managers.

Harvesters

- Each potential harvester took a week long course given by a Makivik Renewable Resources veterinarian. The course content included harvesting, evisceration and transportation techniques, with the objective of meeting MAPAQ inspection standards.

Video was taken of both the harvesters and processors training so that a video instruction course may be produced.

III. Inspection

A tour of each of the four plants took place the week of March 27th by NAF managers and a representative of MAPAQ. Subsequent to this tour, each of the plants received MAPAQ certification. MAPAQ inspectors were present in the plants beginning April 3rd.

IV. Permits

As of April 3rd, 1995 all permits and authorizations were in place which allowed for the commercial operations of Nunavik Arctic Foods to begin. ANNEX F provides:

- The caribou quota authorization from the Hunting, Fishing and Trapping Coordinating Committee.
- An example of the resolutions supporting the quota authorization from the Umiujaq, Kanqisualujjuaq, Kangiqsujuaq and Quaqtac HFTAs, Landholding Corporations and municipalities.
- The caribou commercial harvesting license from MEF.
- MAPAQ permits to allow the operation of the Community Processing Centres in Umiujaq, Kanqisualujjuaq, Kangiqsujuaq and Quaqtac.

NUNAVIK ARCTIC FOODS MANAGEMENT INFORMATION SYSTEM

Of much importance to both the operations of Nunavik Arctic Foods, Inc. and the monitoring and regulatory agencies, is the establishment of a Management Information System (MIS). This section summarizes the history, current status and implementation of the MIS.

In 1994, a document was produced titled the *Information System for the Inter-Community Trade Project*. (This document was previously submitted to the KEQC.) It details the data information requirements of NAF, Makivik's Renewable Resources Department, DFO, MEF and MAPAQ. As well, the document cited the relevant existing data bases and made recommendations on appropriate software and hardware.

I. Manual System

By October 1994, the financial and operations managers of NAF created what is now referred to as the "parallel system". This system combines manual data gathering in the community processing centres with processing of the information by electronic computer in the Montreal office of NAF. It is called a parallel system because it served the data gathering needs during the limited-scale first year, but will gradually be phased out as the electronic MIS is phased in. ANNEX G provides the series of forms used for caribou data collection. These forms are filled in by the plant managers for each harvested animal.

Payroll sheets, product shipping forms and customer invoices were also developed for NAF accounting purposes.

Each of the four CPC managers was instructed on-site how to correctly gather the data and fill out the forms. As well, a training video was produced and sent to each CPC for reference. This video is provided as part of this package, as it provides a full description of this parallel system.

II. Electronic System

In December 1994, ND Computer Resources Ltd. (ND Computer) a firm which specializes in the implementation of Management Information Systems was engaged by Makivik Corporation and Nunavik Arctic Foods. ND Computer broke the MIS into four major categories:

- a) Operations Management
- b) Inventory Control
- c) Financial Management
- d) Biological Sampling

a) Operations Management covers the activities that begin when the harvested animal arrives at the plant. The carcass has been tagged by the hunter with pre-numbered aluminum tags which give the carcass a unique number identifier. Below is a list of noteworthy data that is collected at each CPC:

- Tag ID or number of each harvested animal
- Hunter name and ID who brings in each harvested animal
- Harvest date
- Zone where the animal was harvested
- Gender of the animal
- Eviscerated weight
- If the carcass passed MAPAQ inspection
- If not, reason for rejection
- The date the carcass enters production

Information can also be derived to deduce the:

- Total gallons of water used by each plant each day
- Total kilos of meat produced each day
- Total kilos of disposed solid waste per day
- Number of employees who worked per day

Implementation Plan

As of July 1995, the data was being collected manually, faxed to the Montreal office and entered into and processed by an electronic database. This section is scheduled to be completely electronic based by November 1995. Harvest and Production Reports will be shared with DFO and MEF.

b) Inventory Control is based on an electronic, automatic labeler and scanner. When final packaged products are weighed and boxed, a barcode is scanned which records the contents, box numbers and package weights. This information is then automatically transferred at night to the Montreal office and entered in the inventory database.

Implementation Plan -

This section will be completely implemented, training completed and system functioning by October 1995.

c) The financial section of the MIS covers the standard accounting procedures such as accounts receivable, accounts payable, customer sales, employee payroll, etc. and is linked to the inventory control system.

Implementation plan

As of July 1995, system design and testing were completed. It was estimated the system would be fully functional by October 1995. The manual parallel system will run simultaneously during 1995-96 as a safety measure.

d) Biological Sampling has two purposes. The first is to collect the required data needed to indicate caribou herd demography and guide management decisions regarding quota allocations. The second is to monitor caribou health in terms of epizootic diseases and contaminant levels (of obvious importance regarding human consumption). Based on discussions with representatives of MEF (whose mandate includes the management of caribou in Nunavik), the following data will be collected for caribou:

Data Point	Purpose of Collection	Sample Frequency
Tag ID	Unique carcass identifier	100%
Date of harvest	Self explanatory	100%
Location of harvest	Permits correspondence to harvest zones	100%
Sex of caribou	Caribou population demography	100%
Age of animal	Caribou population demography	10%
Eviscerated Animal Weight	Indicator of animal condition/ health	100%
Presence of fetus	Indicator of population growth rate/ fecundity	100%
Metatarsus Length	Indicator of animal condition/ growth rate	*
Peroneus muscle	Indicator of animal condition/ growth rate	*
Lung sample	Presence of parasites (E. granulosus)	*
Liver sample	Presence of parasites (flukes)/ Heavy metals	*
Kidney	Presence of heavy metals/ Cesium	*

* These samples will be collected at a sample frequency to be determined by responsible organizations (MEF/MAPAQ/Makivik Corporation, etc.)

Discussions with the Department of Fisheries and Oceans are currently being finalized to determine the necessary data, required frequency of collection and reporting protocols for biological information on ringed seals. These will be in place prior to any commercial harvest of ringed seals.

Implementation Plan - Manual data collection and electronic processing was scheduled to begin in October 1995. Reports will be shared with DFO and MEF.

WILDLIFE MONITORING

Division of Resource Within and Outside Nunavik

A document titled *Commercial Wild Game Quota Allocation Within the Nunavik Region* has been accepted within Makivik. The document outlines the necessary steps that any proposed commercial wild game enterprise will have to take and the criteria on which the enterprise will be judged, before receiving the required "Letter of Support from Makivik Corporation". Although this document is considered by Makivik as an internal policy, and therefore not for general distribution, a copy of the Table of Contents is provided in ANNEX H.

In terms of division of resource outside Nunavik, all concerned native parties, namely the Cree, Naskapi, and Inuit have agreed that a formal agreement must be reached for the allocation of resource stocks. Internally, Makivik has tabled a draft position on this matter. Once formally accepted, a meeting with the other native parties will be scheduled.

As well, it appears to be generally accepted that a thorough discussion is required among all native parties and regulatory agencies. The complete authorization process for proposed commercial wild game enterprises needs to be clearly defined and coordinated. Initial discussions have taken place with MAPAQ, MEF and the Hunting, Fishing and Trapping Coordinating Committee (HFTCC). It is anticipated formal round table discussions will be initiated by September 1995.

Summary of Monitoring Methods

In regards to the commercial harvesting of caribou in Nunavik, including that conducted by Nunavik Arctic Foods (NAF), a specific protocol for monitoring harvest levels has been established to ensure that the caribou populations (George/Leaf River) are not adversely affected. Moreover, a fundamental premise is that subsistence, followed by sport harvesting, have priority over commercial harvesting, and that these must not be negatively impacted.

To ensure proper monitoring, the Nunavik Hunting Fishing and Trapping Association (mandate provided in ANNEX I) has through local community consultation, established specific zones and acceptable harvest limits where commercial harvesting can take place. These zones and/or quotas will be modified accordingly depending on changes in both caribou demography and shifts in migration patterns. Resolutions to this effect for each community where harvesting on behalf of NAF has or is to occur have been submitted to all regulatory agencies involved as regards to a review process of harvesting requests.

Commercial Inuit harvesters are chosen by the local HFTA following Hunter Certification Training, to ensure quality carcasses are supplied to NAF. Aside from basic morphometric data collected by personnel at the plant regarding individual animals, additional data (see Biological Sampling Management Information System)

will be collected by representatives of local HFTAs or by researchers from Makivik Corporation/MEF. Such data will be collected on a per need basis as determined in consultation with respective organizations responsible for the management of caribou in Nunavik (includes Makivik's Renewable Resource Development Department/ MEF). Such data will be collected in order to determine caribou population health, general demography, in addition to possible contaminant/ parasite loading. Collection of data will be coordinated through Makivik's Research Center in Kuujjuaq and will be provided to the responsible resource managers through the NAF Management Information System.

Such data will permit both local managers (HFTA), together with Makivik Corporation, the Kativik Regional Government and MEF to make appropriate management decisions based on sound current information. Moreover, these data will equally permit organizations involved in the review and authorization process to determine appropriate commercial quotas.

Commercial Harvest Zone Maps

As the KEQC is already aware, commercial harvesting zones have been designated in all communities by species and season. The identification of the zones were a collaborative effort by the Hunting, Fishing and Trapping Association of each community and Makivik's Renewable Resources Department. These maps and zones will be reviewed on an on-going basis, as part of the HFTA's mandate. ANNEX J provides examples of these maps.

COLLECTION OF DATA FROM 1994-95 SEASON

The following reports are presented to give a quantifiable summary of the first pilot operating season and a base for projections for subsequent years.

Unless otherwise indicated, the stated information was taken during the period between April 3 and May 31, 1995, in which 413 caribou were harvested and MAPAQ inspected, and 382 were accepted by MAPAQ.

I. Information on the harvest

ANNEX K provides examples of the Daily Catch Reports. Every day the plant manager collects information on the harvest that is brought to the CPC. As previously stated, this includes:

- The name of the hunter
- The gender of the harvested animal
- The community near where the animal was harvested
- The whole carcass weight (WCW), less the viscera
- The tag number, the animal's unique identifier
- The number of the zone in which the animal was harvested
- The date on which the animal was harvested

The last three are particularly important, as should an inspector find toxins or sickness in a caribou, all the caribou harvested on that date in that zone are easily identifiable to detect any trends.

ANNEX L provides four reports which list the MAPAQ Inspection Results by Community and Harvest Zone. This is again important to show any trends in rejection, as well as identify if large numbers of animals are being harvested in a particular zone.

II. Breakdown of One Average Caribou Carcass by Weight and Percentage

Listed below is the breakdown of an average caribou carcass which weighs 109 kgs, excluding antlers, into usable and unusable parts. The usable parts indicates those which can be potentially sold or given away for human consumption, animal consumption or further product development (as is the case with the skins). The unusable parts are left on the tundra at the harvest site or are taken to the municipal dump, as indicated below. These are useful figures to make projections of waste disposal in the future when larger harvests are anticipated.

Table 1
Nunavik Arctic Foods, Inc.
Average Breakdown of One Caribou Carcass
by Weight and Percentage¹
(N = 384)

Part	Percentage	Average Weight	Status
Meat	35%	38.6 kgs	Usable
Skin	12%	13.1 kgs	Usable/Waste at dump ²
Bones	12%	13.1 kgs	Usable/ Waste at dump ³
Heart, Liver, Tongue	3%	3.3 kgs	Usable/Waste at dump ⁴
Head and Hoofs	13%	14.2 kgs	Usable/ Waste at dump ⁵
Organs and misc. waste collected in CPC	2%	2.2 kgs	Waste at dump ⁶
Viscera left at harvest site	23%	25.1 kgs	Waste at harvest site ⁷

¹ Based on data collected by Nunavik Arctic Foods between April 3 - May 31, 1995 and cross-referenced with data presented in the document *Commercialization de la Viande de Caribou du Nouveau-Québec - Étude de Faisabilité* published by the Québec Ministère de Loisir, de la Chasse et de la Pêche, September 1984. Antlers are not included due to the fluctuations in their size and condition, depending on the season.

² The skins are considered usable during the months November through March and unusable in April and May when the caribou are molting and larvae holes are prevalent in the skin. The weight of a skin also varies according to season.

³ Bones during the 1994-95 season were considered waste. In subsequent operating seasons, the bones may be sold with the meat, ground into bone meal and sold, or given away locally.

⁴ These parts are currently considered waste. Negotiations are underway with MAPAQ to allow these parts to be sold and if not, given away, as they have traditionally been used by the Inuit.

⁵ These parts are currently considered waste. Negotiations are underway with MAPAQ to allow these parts to be sold and if not, given away, as they have traditionally been used by the Inuit.

⁶ This currently includes the heart, liver, kidneys, spleen and lungs, as well as scrap waste.

⁷ The majority of this is the liner that contains the stomach and intestines.

III. MAPAQ Inspection and Solid Waste Disposal

When the caribou is harvested, it is immediately eviscerated at the harvest site. The heart, liver, kidneys, spleen and lungs are brought back to the community processing plant with the carcass. The remaining viscera is left on the tundra for consumption by animals.

After the caribou has been received at the plant, a representative of MAPAQ conducts an appropriate inspection. There are four possible outcomes from the inspection which determine the method of solid waste disposal:

1) The caribou carcass is accepted.

The carcass then moves into processing and the organs, hoofs, bones and head of the caribou are put into garbage bins. These bins are stored in a room on the side of the plant which is a MAPAQ-approved waste room. Twice a week, the municipality picks up the bins and takes them to the municipal dump. At the dump site, lime is applied to the lungs and liver to prevent the local fauna and community dogs from eating it. As previously stated, discussions on what is considered waste are currently underway with MAPAQ in an effort to achieve as close to full utilization of the carcass as possible.

2) The caribou carcass is rejected due to disease.

In this case, the carcass and organs are immediately removed from the plant through a side door so that they do not affect any other meat present in the plant. The carcass is taken to the municipal dump and burned. This is supervised by the plant manager

3) The caribou is deemed a "Bad Kill".

The hunter did not shoot it in the head or properly bleed or eviscerate the animal in the field. These caribou are returned to the hunter who can use them for personal consumption.

4) The caribou is partially accepted.

Most of the carcass is accepted, while a portion of the carcass is rejected due to hemorrhaging in a specific area or the presence of lead from the bullet. In this case, the inspector supervises the removal of this rejected portion which is then disposed of as solid waste as in scenario #1. As is illustrated in the table on the following page, the rejected portion of a caribou is usually a relatively small amount. Therefore, these caribou are considered "MAPAQ accepted" by NAF.

The table below lists the MAPAQ inspection results from the 1994-95 season.

Table 2
Nunavik Arctic Foods, Inc.
MAPAQ Inspection Results of Caribou Harvest
in Terms of Number of Caribou
between April 3 - May 31, 1995

Community	Number of caribou accepted by MAPAQ.	Number of caribou partially accepted by MAPAQ/ Kgs. rejected	Number of caribou rejected by MAPAQ due to disease.	Number of caribou rejected by MAPAQ due to "Bad Kill".	Total number of caribou harvested.
Kangiqsujuaq	32	16 / 229 kgs	0	12	60
Quaqtaq	60	1 / 10 kgs	0	2	63
Kangiqsualujjuaq	18	7 / 64 kgs	0	4	29
Umiujaq	228	20 / 133 kgs	7	6	261
Total	338	44/ 436 kgs	7	24	413

The above table shows the amount in kgs. that are rejected and disposed of on a partially accepted carcass, are negligible (less than 1% of the total kgs harvested). Therefore, these are considered MAPAQ accepted in the table below.

Table 3
Nunavik Arctic Foods, Inc.
MAPAQ Inspection Results of Caribou Harvest
in Terms of Percentage
between April 3 - May 31, 1995

Community	Number/ Percentage of caribou harvest accepted by MAPAQ.	Number/ Percentage of caribou harvest rejected by MAPAQ due to disease.	Number/ Percentage of caribou harvest rejected by MAPAQ due to "Bad Kill".	Total
Kangiqsujuaq	48 / 80%	0 / 0%	12 / 20%	60 / 100%
Quaqtaq	61 / 97%	0 / 0%	2 / 3%	63 / 100%
Kangiqsualujjuaq	25 / 86%	0 / 0%	4 / 14%	29 / 100%
Umiujaq	248 / 95%	7 / 3%	6 / 2%	261 / 100%
Total	382 / 92%	7 / 2%	24 / 6%	413 / 100%

The percentage of caribou rejected due to "bad kills" is expected to be substantially reduced in the coming harvest seasons, as they did this season with further instruction to the harvesters on the proper preparation of the carcass in the field.

Based on the stated percentages in Table 1, listed below is the estimated amount of actual solid waste disposed of in each community between April 1st and May 31st, 1995, with the following explanations:

- MAPAQ rejected carcasses are not included, as they are disposed of separately.
- During 1994-95, disposed solid waste included the head, hoofs, bones, organs and misc. waste, as well as the skin, due to the time of harvest and fact that the caribou were molting. As previously stated, parts considered waste are a discussion topic with MAPAQ.
- Given the above, solid waste amounts to approximately 42% of an average 109 Kg. caribou carcass or 46 kgs.

Table 4
Nunavik Arctic Foods, Inc.
Estimated Actual Kgs of Disposed Solid Waste by Community
 between April 3 - May 31, 1995
 N = 382

Community	Number of MAPAQ Accepted and Partially accepted caribou	Kgs of Disposed Solid Waste at Municipal Dump
Kangijsujuaq	48	2,197
Quaqtaq	61	2,792
Kangijsualujjuaq	25	1,145
Umiujaq	248	11,353
Total	382	17,487

V. Water Consumption

All water that is used by each community processing plant is delivered by municipal truck and put into a reservoir. After use, all water is then trucked out and disposed of according to municipal policy. Therefore, all water used by the plant is considered waste water. Below is an estimation of the water consumption and therefore liquid waste disposal of each plant this season.

Table 5
Nunavik Arctic Foods, Inc.
Estimated Actual Water Consumption/ Liquid Waste in Gallons
April 3 - May 31, 1995

Community	Avg. gallons of water used per day	Dates in commercial operation	Days in commercial operation	Total Estimated Liquid Waste in Gallons
Kangiqsujuaq	158	04/04/95 - 12/05/95	28	4,424
Quaqtaq	158	05/04/95 - 03/05/95	21	3,318
Kangiqsualujjuaq	158	06/04/95 - 21/04/95	12	1,896
Umiujaq	158	06/04/95 - 31/05/95	49	7,742
Total				17,380

VI. Summary of Data

Below is a summary of the data from 1994-95:

Table 6
Nunavik Arctic Foods, Inc.
Total Meat, Solid Waste and Liquid Waste Per Community
 April 3 - May 31, 1995

Community	Number of MAPAQ - Accepted Caribou	Total Kgs of Meat produced	Total Kgs of Solid Waste	Total Gallons of Liquid Waste
Kangijsujuaq	48	1,637	2,197	4,424
Quaqtaq	61	2,229	2,792	3,318
Kangijsualujuaq	25	1,150	1,145	1,896
Umiujaq	248	9,718	11,353	7,742
Total	382	14,734	17,487	17,380

Table 7
Nunavik Arctic Foods, Inc.
Estimated Actual Average Meat, Solid Waste and Liquid Waste
 April 3 - May 31, 1995

Avg. Kgs. of Meat per Caribou	Avg. Kgs of Solid Waste per Caribou	Avg. Gallons of Liquid Waste Per Operating Day*
38.57 kgs	45.78 kgs	158 gallons

* Due to the daily plant wash down of equipment, floors and walls, projections using a per day unit, as opposed to a per caribou unit, are more accurate for future projections.

BENEFITS OF NUNAVIK ARCTIC FOODS TO REGION

PLEASE NOTE: THE INFORMATION GIVEN IN THIS SECTION IS STRICTLY CONFIDENTIAL.

I. Employment

**Nunavik Arctic Foods, Inc.
Nunavik Employment Data
April 3 - May 31, 1995**

Total Number of NAF Managers	5
Total Number of Assistant Managers	2
Total Number of Butchers, Packers	44
Total Number of Cleaners, Janitors (sub-contract)	3
Total Number of NAF Employees in Nunavik	54
Total salaries in Nunavik	\$72,237
Total Contracted Harvesters	42
Total Harvester Payments	\$28,050

II. Financial Benefits

ANNEX M shows the total benefits in terms of revenues that NAF has brought to Nunavik to date (November 1994 through May 1995). Secondary and spin-off jobs are included. This chart illustrates that Nunavik salaries and revenues account for 63% of Nunavik Arctic Foods expenditures to date.

Using the financial information from this year, ANNEX N estimates the total projected expenses for NAF on a per caribou basis and total season basis. These calculations assume four plants will process 1,250 caribou each over a six month period at 10.25 caribou per day. Fixed and variable expenses are distributed evenly to arrive at a per caribou figure which should be used for illustration purposes only. This spreadsheet suggests that for every caribou harvested, NAF will inject approximately \$285.66 into the Nunavik economy.

III. Spin-off Effects

Besides providing secondary employment through freight expenditures and product sales to Nunavik retail outlets, it is anticipated the existence of NAF will have beneficial spin-off effects. For example, research is currently being conducted to examine such possibilities as bone meal, environmentally-friendly hide tanning in Nunavik, caribou hair as an insulator and the transformation of seal fat into a format which retains the Omega-3 properties. Development of these by-products would provide further Nunavik employment.

IV. Social Benefits

There are numerous social benefits brought by NAF to the region such as:

- Job training, including computer operation;
- Skill development for within and outside Nunavik;
- Increased self esteem and quality of life associated with employment;
- A worthy economic status attached to traditional knowledge;
- An improved diet through a local, affordable, inspected food source;
- Establishment of a wildlife monitoring system.

PLANS FOR 1995-96

I. Caribou Harvest Quota and Projections of Waste and Revenues

The quota for the second year of operation has been asked in the name of Nunavik Arctic Foods as indicated below. Using aforementioned data, the following projections are made:

Table 8
Nunavik Arctic Foods, Inc.
Projected Revenues and Waste⁸
 November 1995 - May 1996

CPC	Caribou Quota	Projected Community Revenues (salaries, freight, misc.) in \$\$\$⁹	Projected Solid Waste in Kgs.¹⁰	Projected Liquid Waste in Gallons¹¹
Kangiqsualujuaq	1,250	\$357,075	35,179	18,960
Kangiqsujuaq	1,250	\$357,075	35,179	18,960
Quaqtaq	1,250	\$357,075	35,179	18,960
Umiujaq	1,250	\$357,075	35,179	18,960
Total	5,000	\$1,428,300	140,716	75,840

⁸ Assuming harvest of full quota.

⁹Based on \$285.66 per caribou as presented in ANNEX N.

¹⁰Assumes the heart, liver and tongue are used. 66% of the skins are used, 33% are solid waste due to molting and larvae holes. 40% of the head and hoofs are used for consumption by community dogs.

¹¹ Plant in operation 6 months, 20 days per month, using 158 gallons per day.

II. Ringed Seal Quota

Ringed seal harvesting is still considered a pilot project operation in NAF. Efforts to increase market demand of seals are currently underway. To coincide with these efforts, a quota will be asked for 300 seals split between the communities of Quaqtaq and Umiujaq. The seals will be harvested during a 4 week period in the Spring months.

- The seals will be eviscerated in the field, and viscera left on the tundra.
- The meat will be processed and used for promotional purposes.
- The fat and solid waste will be disposed of within the community (given to local dogs).
- The skin will be dried and sent south for tanning.

The KEQC will be kept apprised if and when ringed seal harvesting becomes a commercial operation.

III. Changes to Disposal Methods

Discussions have begun with municipal mayors on construction of an incinerator in each community with a plant, to facilitate the disposal of solid waste when harvesting figures reach the thousands in each community. As well, NAF is exploring the possibility of employing a person in each community to transport the solid waste outside the community to alternate pre-designated sites.

IV. Construction of new plants

A decision was taken at the NAF BOD meeting held in May 1995 that no new CPCs would be built in Nunavik during 1995. This issue will be discussed again at the Makivik BOD meeting held in October 1995.

ANNEX A

A list of the Makivik research studies and pilot projects related to Inter-Community Trade / Nunavik Arctic Foods, Inc. that were conducted between 1991 and 1995.

STUDIES AND PILOT OPERATIONS

Between 1991 and 1995, Makivik conducted the research studies and pilot projects listed below. Many of these had the support of the federal and/or provincial governments, (in particular Industry Canada, Department of Fisheries and Oceans, Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and Ministère du Loisir, de la Chasse et de la Pêche). Any or all of these reports can be provided in their entirety upon request:

- 1) Preliminary studies in Resource Availability
- 2) Preliminary studies in Marketing Country Foods
- 3) Preliminary studies in transportation options
- 4) Inter-Community Trade Five-Year Business Plan
- 5) Examination of the federal and provincial food industry regulatory requirements
- 6) *Workshop on the Harvesting & Processing of Seal & Caribou* - where experts from various northern areas, experienced with seal and caribou products provided information and guidance towards the effective implementation of harvesting, processing and transportation techniques in Nunavik. The purpose of the workshop was to build on prior experience in similar regions towards the maximization of productivity within the ICT pilot projects.
- 7) *Pilot Project in Seal Harvesting Techniques* - in the community of Quaqtq where traditional harvesting techniques were analyzed in terms of effectiveness and efficiency.
- 8) *Pilot Project in Seal Processing Techniques* - also in Quaqtq where the equipment and layout of the community processing center, was tested from reception of the commodity to final packaged product.
- 9) *Caribou, Seal & Fish Marketing Survey in Nunavik* - consumer reactions and preferences to sample products, product pricing, and product distribution methods were analyzed.
- 10) *Development of a Conservation & Management Information System* - to design and specify the appropriate management tools and processes necessary to conserve and manage the species harvested by Inter-Community Trade in the Nunavik region.

- 11) *A Winter Seal Harvest In Umiujaq* - to test the appropriateness of subsistence hunting techniques under winter conditions to commercial harvesting and determine the cost structure for the harvesting operation.
- 12) *Appropriate Caribou Production Processes* - similar to number 6, using caribou. Processing with product changeover from seal to caribou and vice-versa was also tested.
- 13) *Development of a Hunter Inspection Certification Course* - to ensure appropriate harvesting techniques are employed that meet regulatory requirements - i.e. method of evisceration, carcass transport, etc.
- 14) *Development of a Quality Management Plan* - an essential document to ensure that all federal and provincial food handling and processing regulatory requirements are met.
- 15) *Development of a program for the Training of Handling & Processing Employees* - to provide instruction on the community processing centre equipment and ensure that quality management plan and government certification standards are met.
- 16) *Development and Testing of Seal and Caribou Harvest Containers* - to design and fabricate a container to transport carcasses from the harvest site to the community processing centres that meet federal and provincial standards .
- 17) *Development of the Strategies and Tools Needed to Market Seal and Fish Products* - included the development of an appropriate logo and promotion strategy, and market testing of value-added seal products to increase seal consumption
- 18) *Phase II of the Conservation and Management Information System* Actual implementation and training of the Nunavik Arctic Foods MIS.
- 19) *Implementation of Inter-Community Trade* - a series of training courses given to all plant managers, processors and harvesters of Nunavik Arctic Foods, Inc. to implement the policies and procedures established in the Inter-Community Trade project.
- 20) *By-Product Analysis* - research into the uses and marketability of seal fat, caribou antlers, caribou and seal hides, and caribou and seal bones.

ANNEX B

The letter dated August 1994 from Makivik Corporation to the Kativik Environmental Quality Commission which accompanied the first submission concerning Inter-Community Trade/ Nunavik Arctic Foods.



LPA

société Makivik corporation

August 23, 1994

Mr. Jean Pronovost
Deputy Minister
Ministère de l'Environnement et de la Faune
3900 rue de Marly
6e étage
Ste-Foy, Québec G1X 4E4

Subject: Inter-Community Trade Project - Preliminary Information

Dear Deputy Minister:

As per section 23 of the James Bay and Northern Quebec Agreement and Section 190 of the Environmental Quality Act, the following is to provide you and the Kativik Environmental Quality Commission preliminary information on the Inter-Community Trade project.

As you are aware, Makivik Corporation, established by provincial legislation on June 23, 1978, is a non-profit organization that administers the compensation funds intended for the Inuit in Nunavik, as provided for in the James Bay and Northern Quebec agreement. As part of its economic development mandate, Makivik has initiated the Inter-Community Trade project - the commercialization of Nunavik country food products such as caribou and seal. The main activities within the project include - harvesting caribou and ringed seal through traditional Inuit hunts, inspection of the carcasses and processing the meat into packaged products within certified community processing centres, and finally, distributing the products. Initially the products will be distributed to the primary market, the Nunavik Region; any surplus will then be channelled into Quebec, national and international secondary markets.

At the present time there are four processing centres located in the northern villages of Quaqtaq, Kangiqsualujuaq, Kangiqsujuaq, and Umiujaq. These community processing centres have been built, tested, and stand ready for pilot commercial operation by November of this year depending on market demand and viability. It is expected that when the Inter-Community Trade initiative has been fully implemented there will be a community processing centre in each Nunavik community. Although Makivik has initiated the project and is presently managing the operating activities through its wholly owned subsidiary company, Nunavik Arctic Foods Inc., it has done so in the name of the individual communities in which the processing centres have been built. The very nature of the initiative is very much a community based and driven development project. The Makivik resources are being utilized for the initial implementation and to resolve the start-up problems that arise. Once this has been accomplished, the Inuit management and processors trained, each individual processing centre will be transferred to ownership of the Landholding Corporation of that community. The shareholders of the Landholding Corporation are all Inuit resident of that respective community.

The recently completed *Inter-Community Trade Five- Year Business Plan* demonstrated that the project is feasible and projected to be profitable in its third year of operation. Through numerous discussions and consultation tours that took place with all the communities of Nunavik, the fundamental principle was adopted, that proper wildlife management and the preservation of the species for future generations must always take precedent over monetary issues. As a result, Makivik sponsored the establishment of local Hunting Fishing and Trapping Associations in each Nunavik community, to establish commercial hunting zones and ensure this principle of proper wildlife management at the community and regional level. Wildlife management procedures are conducted in collaboration with Makivik Corporation, the Kativik Regional Government and of course government departments both federal and provincial, with wildlife management mandates.

Over the past two years, Makivik has made a considerable investment in research studies and pilot projects with the participation of the federal and/or provincial government agencies (in particular Industry Canada, Agriculture Canada, Department of Fisheries and Oceans, Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the former Ministère du Loisir, de la Chasse et de la Pêche). These studies have been an integral part of establishing the project policies and procedures required to meet regulatory requirements, while maintaining the principles of maximum Inuit employment and wildlife management. They address the ecological, economic and social impact issues that the Inter-Community Trade initiative may have on the environment of Nunavik.

Enclosed is information on the Inter-Community Trade project which includes the following:

- 1) Description of the Inter-Community Trade project - its purpose and scope, including an update on the studies and pilot operations conducted to date.
- 2) Executive Summary of the *Inter-Community Trade Five Year Business Plan*
- 3) Makivik and Regional resolutions supporting the Inter-Community Trade initiative

- 4) An example of the commercial hunting zones established by the Hunting, Fishing and Trapping Association of each community
- 5) Community Processing Centre layout blue prints certified by the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation
- 6) The Inter-Community Trade Quality Management Plan
- 7) Ministère de l'Environnement et de la Faune recommendation for caribou quota level

As previously stated, limited commercial activity is scheduled to begin in the four existing community processing centres in November 1994 (as detailed in the project description). The scheduled activities will be limited to a Caribou and Ringed Seal harvest in the following magnitude:

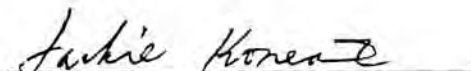
Community	Caribou	Ringed Seal
Kangihsualujuaq (GR)	980	(none)
Kangihsujuaq (WB)	556	215
Quartaq	556	215
Umiujaq	556	215
TOTAL:	2,648	645

We recognize the heavy work load before the EQC and the severe time constraints. We have endeavoured to present the required information for a thorough understanding of the project. Notwithstanding our efforts, it must be remembered that the initiative is only in its initial phase of implementation and that the future phases will clearly depend on the degree of success in penetrating potential markets. The Inter-Community Trade initiative was conceived in a manner that would maximize the benefits to the Nunavik Region, namely - revenues for the communities, direct employment, positive economic spin-off effects such as the development of cottage industries for value added products, an improved dietary balance of inspected country foods for the Inuit of the region; and a reduced dependency on imported high-priced southern foods, thereby reducing the high cost of living within the region. We stand ready to initiate activities in the four community processing centres for the upcoming winter period of November 1, 1994 to March 31, 1995. Makivik Corporation is committed to this project and is very confident of the ultimate success of the project and of the important contribution that it will make to the economic development of our region.

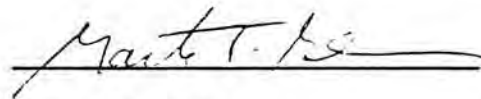
Should you have any questions on the enclosed documents, or require additional information, both ourselves and our staff would be pleased to provide further documentation, make a presentation directly to your ministry, the KEQC and/or elaborate on any aspect of the initiative.

Thank you for your consideration. We look forward to your response.

Sincerely,



Jackie Koneak
Second Vice-President
Renewable Resource Development Dept'd



Mark T. Gordon
Third Vice-President
Economic Development Department

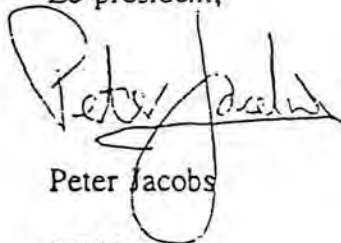
ANNEX C

The KEQC letter of response to Makivik concerning the first submission on Inter-Community Trade/ Nunavik Arctic Foods, Inc.

La Commission considère en effet important qu'on s'assure d'étudier avec attention les implications environnementales et sociales d'un projet à long terme d'abattage commercial d'une espèce aussi importante que le caribou au Nunavik. Nous avons par surcroît l'intention de solliciter les avis à propos de cette étude et du projet lui-même auprès du Comité conjoint chasse, pêche et piégeage, du ministère de l'Agriculture, des Pêcheries et de l'Alimentation et des conseils municipaux et corporations foncières concernés. La réalisation d'une telle étude par la Société Makivik nous apparaît d'autant plus nécessaire qu'elle devrait permettre d'établir les bases et les fondements de projets analogues réalisables dans différents villages du territoire. La Commission sera ainsi en mesure de juger plus aisément de la valeur des projets semblables qui pourraient voir le jour dans le futur.

J'espère le tout conforme à vos attentes et je vous prie d'agréer, Monsieur le Sous-Ministre, l'expression de mes meilleurs sentiments.

Le président,

A handwritten signature in black ink, appearing to read 'Peter Jacobs', written over a large, stylized circular flourish.

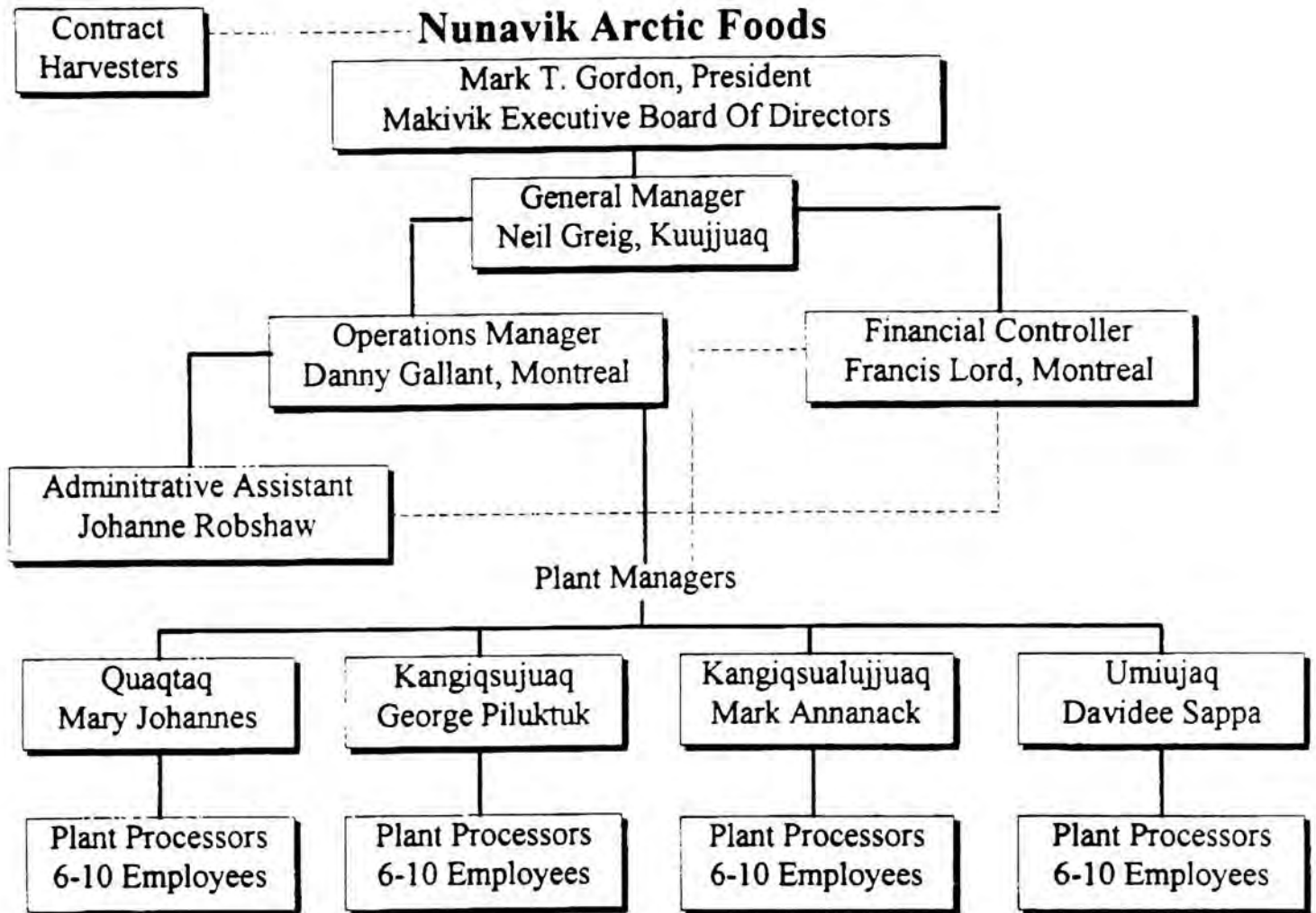
Peter Jacobs

DB/dtp

ANNEX D

Nunavik Arctic Foods, Inc. organizational chart.

Figure 2. Nunavik Arctic Foods - Organization Chart



ANNEX E

The NAF, Inc. Board of Directors resolution to establish a Board of Nunavik Elders and Government Advisory Committee.

**NUNAVIK ARCTIC FOODS INC.
Board of Directors Meeting**

Resolution 1995-02

Re: Appointment of two Advisory Boards

WHEREAS an original business plan was submitted by Makivik Corporation to both KEQC and to the Government of Canada (ISTC);

WHEREAS the above-mentioned business plan submitted by Makivik Corporation required the appointment of two Advisory Boards to provide advice to Nunavik Arctic Foods Inc.;

WHEREAS these two Advisory Boards shall consist of one Elders Advisory Board and one Government Advisory Board;

THEREFORE, UPON MOTION DULY MADE AND SECONDED, IT IS HEREBY RESOLVED:

THAT : the Elders Advisory Board shall be the Board of Governors of the Makivik Corporation;

THAT said Elders Advisory Board shall advise Nunavik Arctic Foods Inc. once per year on harvesting, capture of animals, for the processing plants in Nunavik;

THAT the Government Advisory Board will be made up of a total of seven (7) Board Members;

THAT six (6) Board Members of the Government Advisory Board will be appointed by the government, one member appointed by each of the following departments :

- one member from Canada Fisheries and Oceans
- one member from Agricultural Canada
- one member from Agricultural Department of the Government of Quebec
- one member from MAPAQ
- one member from the Ministry of Environmental and Fauna

THAT the seventh member of the Government Advisory Board shall be appointed by Nunavik Arctic Foods Inc.

MOVED : _____

SECONDED: _____

IN FAVOUR: _____

ABSENT: _____

AGAINST: _____

ABSTENTION: _____

Certificate

I, the undersigned, Sheila Watt-Cloutier, Secretary of Nunavik Arctic Foods Inc., certify that this is a true copy of a resolution duly adopted at a duly called meeting of the Board of Directors of Nunavik Arctic Foods Inc., held in Lachine, on the 6th day of June, 1995.

Lachine, this 6th day of June, 1995

Sheila Watt-Cloutier
Secretary

ANNEX F

NAF PERMITS AND AUTHORIZATIONS:

- The caribou quota authorization from the Hunting, Fishing and Trapping Coordinating Committee.
- An example of the resolutions supporting the quota authorization from the Umiujaq, Kanqisualujjuaq, Kangiqsujuaq and Quaqtac HFTAs, Landholding Corporations and municipalities .
- The caribou commercial harvesting license from MEF.
- MAPAQ permits to allow the operation of the Community Processing Centres in Umiujaq, Kanqisualujjuaq, Kangiqsujuaq and Quaqtac.



Comité conjoint de chasse,
de pêche et de piégeage

Hunting, Fishing and Trapping
Coordinating Committee

RESOLUTION 94-95:43

SUBJECT: REVIEW OF A REQUEST BY NUNAVIK ARCTIC FOODS
INC. FOR QUOTAS FOR THE COMMERCIAL HARVEST
OF CARIBOU

WHEREAS Article 24.3A.1 of Complementary Agreement # 12 to the JBNQA stipulates that the right to commercial harvest of, but not limited to, caribou is reserved for beneficiaries of the JBNQA until November 10, 2024; and

WHEREAS Article 24.3A.4 of said Complementary Agreement stipulates that the right to commercial harvest is subject to obtaining a permit/licence authorized by the responsible Quebec ministry and that such licence is issued for a maximum twelve-month period; and

WHEREAS Article 24.3A.6 of said Complementary Agreement stipulates that all commercial permit applications must be submitted by the Minister (MEF-Wildlife) to the Hunting, Fishing and Trapping Coordinating Committee for evaluation concerning impacts on the conservation of the species, the right to subsistence harvesting and sport hunting activities; and

WHEREAS Nunavik Arctic Foods Inc. (the proponent) has submitted to the Deputy Minister (MEF) a request for the commercial harvest of caribou for the following quotas:

Kangiqsualujjuaq	980
Kangiqsujuaq	556
Quaqtaq	556
Umijujaq	556; and

WHEREAS the Coordinating Committee has reviewed the documentation submitted by Makivik Corporation on February 24, 1995 on the above-cited project and the Committee is thoroughly informed on the status of caribou;

THEREFORE, BE IT RESOLVED:

THAT the Coordinating Committee supports the said application conditional to:

- the proposed commercial harvest of caribou from the George River and Leaf River herds being biologically sustainable;
- the proposed commercial harvest not detrimentally impacting on, firstly, the right to subsistence harvest and secondly, on sport hunting;
- the commercial harvest period attached to the permit span from April 1st to May 31st, 1995 and consist of male caribou alone;

THAT an appropriate monitoring protocol be implemented to ensure that the preceding can be effected;

THAT the current resolution be forwarded immediately to the Deputy Minister of MEF.

Proposed by: Willie Adams (Inuit)
Seconded by: Denis Vandal (Quebec)

Adopted by unanimous vote with all parties voting.

Quebec City, March 8, 1995.

FAX	
To:	STAS
Dept.:	
Fax No.:	
No. of Pages:	NICOLE
From:	2
Date:	
Company:	
Fax No.:	
Comments:	
1995	

FEED FAX THIS END


Nicole Gougeon, Secretary

RESOLUTION 95-24

RE: Zoning and Quota Allocation for Commercial Hunting

- WHEREAS Modifications to the J.B.N.Q.A. through Complementary Agreement # 12 permits the commercialized harvesting and domestic husbandry of certain species including caribou;
- WHEREAS Such commercial exploitation and or Husbandry is currently reserved exclusively for beneficiaries of the J.B.N.Q.A.;
- WHEREAS Subsistence harvesting as guaranteed under the J.B.N.Q.A. through the "Right to Harvest" takes precedence over all other forms of exploitation;
- WHEREAS To ensure sustainable exploitation and appropriate monitoring of species commercially harvested Makivik Corporation has conducted consultations with representatives of Community Councils, Land Holding Corporations and local Community Hunting, Fishing and Trapping Associations;
- WHEREAS The product of such consultations included maps and quotas specifying zones (per season) where respective species could be commercially hunted and what acceptable commercial quotas were (in total or per zone);
- WHEREAS Said Maps and Quotas (where available) have been reviewed by Umiujaq's Community Council, Land Holding Corporation and Hunting, Fishing and Trapping Association;

THEREFORE UPON MOTION MADE BY _____ AND SECONDED BY Jobie Crow
IT IS HEREBY UNANIMOUSLY RESOLVED: NELLIE NUKTIE

- THAT Said maps and quota's (when available) are accepted by Umiujaq's Community Council, Land Holding Corporation and Hunting, Fishing and Trapping Association respectively, and will form the basis for monitoring and quota allocation for any and all commercial harvesting conducted in Umiujaq;
- THAT All entrepreneurs conducting commercial hunts will be bound by such zonation and apportioning quotas;
- THAT Allocation to an entrepreneur of a quota and hunt zonation in no way precludes the requirement of a given entrepreneur to meet all other requirements specified by other organizations (community, regional, provincial, federal) with respect to receiving approval for a commercial hunt.

Date: May 1st, 1995

Sakkuq Landholding
Umiujaq's Hunter
Municipal Corporation of Umiujaq



Direction régionale du Nord-du-Québec - Faune
150, Boul. René-Lévesque Est, 8^e étage - B.P. 97
QUEBEC (Québec) G1R 4Y1
(418) 643-6662 (Fax) 643-2057

Québec, le 27 avril 1995

M. Stas Olpinski
SOCIÉTÉ MAKIVIK
650 - 32^e Avenue - 6^{ième} étage
Lachine (Québec) H8T 1Y4

Monsieur,

Ci-joint le permis de chasse commerciale du caribou destiné à la compagnie Nunavik Arctic Foods.

Comme il avait été entendu au Comité conjoint de chasse, de pêche et de piégeage, le permis expirera le 31 mai 1995 et il vous faudra refaire une demande pour la saison 1996.

Veuillez agréer, Monsieur, l'expression de mes sentiments les meilleurs.

Denis Vandal
Service de l'aménagement et
de l'exploitation de la faune
DV/bl

P.j.



Gouvernement du Québec
Ministère de l'Environnement et de la Faune

PERMIS DE CHASSE COMMERCIALE

N° du permis											
Année	Mois	Jour	N° séq.	Région	Type	Loi					
9	5	0	3	0	9	0	0	1	1	0	D-13.1

Période de validité du permis											
Année	Mois	Jour		Année	Mois	Jour					
9	5	0	3	0	9	5	0	5	3	1	AU

1.	Titulaire
	<p>NUNAVIK ARCTIC FOODS</p> <p>650, 32^e Avenue - 4^{ième} étage</p> <p>Lachine (Québec) H8T 3K5</p>

2.	Personnes supervisées par le titulaire															
	<table border="1"> <thead> <tr> <th>Nom</th> <th>Statut ou qualifications</th> <th>Téléphone</th> </tr> </thead> <tbody> <tr> <td>M. Mark Annanack - Kangiqsualujjuaq</td> <td>Gérant</td> <td>(819) 337-5322</td> </tr> <tr> <td>M. George Pilurtuk - Kangiqsujuaq</td> <td>Gérant</td> <td>(819) 338-3364</td> </tr> <tr> <td>M. Davidie Sappa - Umiujaq</td> <td>Gérant</td> <td>(819) 331-7441</td> </tr> <tr> <td>M. Mary Johanness - Quaataq</td> <td>Gérant</td> <td>(819) 492-9303 et 9259</td> </tr> </tbody> </table>	Nom	Statut ou qualifications	Téléphone	M. Mark Annanack - Kangiqsualujjuaq	Gérant	(819) 337-5322	M. George Pilurtuk - Kangiqsujuaq	Gérant	(819) 338-3364	M. Davidie Sappa - Umiujaq	Gérant	(819) 331-7441	M. Mary Johanness - Quaataq	Gérant	(819) 492-9303 et 9259
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M. Mark Annanack - Kangiqsualujjuaq	Gérant	(819) 337-5322														
M. George Pilurtuk - Kangiqsujuaq	Gérant	(819) 338-3364														
M. Davidie Sappa - Umiujaq	Gérant	(819) 331-7441														
M. Mary Johanness - Quaataq	Gérant	(819) 492-9303 et 9259														

3.	Autorisation
	<p>Le présent permis autorise en vertu du chapitre VII.1 de la Loi sur les droits de chasse et de pêche dans les territoires de la Baie-James et du Nouveau-Québec (D-13.1), le titulaire et les personnes mentionnées à la section 2 à abattre commercialement du caribou et ce, aux conditions suivantes :</p>

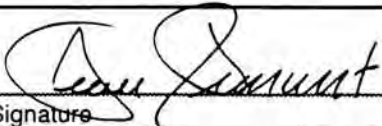
4.	Spécimens abattus																		
	<table border="1"> <thead> <tr> <th>Espèce visée</th> <th>Quantité maximale</th> <th>Caractéristique</th> </tr> </thead> <tbody> <tr> <td>Caribou (<u>Rangifer tarandus</u>)</td> <td></td> <td></td> </tr> <tr> <td>Kangiqsualujjuaq</td> <td>980</td> <td>Mâles seulement</td> </tr> <tr> <td>Kangiqsuajuaq</td> <td>556</td> <td>Mâles seulement</td> </tr> <tr> <td>Umiujaq</td> <td>556</td> <td>Mâles seulement</td> </tr> <tr> <td>Quaataq</td> <td>556</td> <td>Mâles seulement</td> </tr> </tbody> </table>	Espèce visée	Quantité maximale	Caractéristique	Caribou (<u>Rangifer tarandus</u>)			Kangiqsualujjuaq	980	Mâles seulement	Kangiqsuajuaq	556	Mâles seulement	Umiujaq	556	Mâles seulement	Quaataq	556	Mâles seulement
Espèce visée	Quantité maximale	Caractéristique																	
Caribou (<u>Rangifer tarandus</u>)																			
Kangiqsualujjuaq	980	Mâles seulement																	
Kangiqsuajuaq	556	Mâles seulement																	
Umiujaq	556	Mâles seulement																	
Quaataq	556	Mâles seulement																	

5. Mode d'abattage			
Engins	Type ou modèle	Quantité	Dimensions/spécifications
Arme à feu	(Selon C-61.1 r.0.1.2.01) soit calibres égaux ou supérieurs à 6mm	-	-

6. Localisation des lieux de l'abattage
Tel qu'apparaissant aux résolutions des corporations foncières des communautés

7. Manipulations, transport et disposition des spécimens
Les animaux sont abattus, saignés et éviscérés sur le terrain. Ils sont transportés par la suite à une usine de transformation pour traitement.

8. Autres conditions à respecter
<ul style="list-style-type: none"> Le permis doit être signé pour être valide. Le titulaire et ses aides doivent porter sur eux le présent permis ou une copie lorsqu'ils exercent des activités prévues au permis, et l'exhiber à un agent de conservation de la faune qui en fait la demande. Le titulaire doit obtenir un avis favorable de la Section Environnement du Ministère et satisfaire aux autres spécifications du ministère de l'Agriculture, des Pêcheries et de l'Alimentation et de Pêches et Océans du Canada s'il y a lieu. Le titulaire devra maintenir à jour un registre des prises pour chacune des usines. Ce registre devra contenir le numéro de la carcasse, le nom du chasseur, la date et le lieu d'abattage, le sexe et l'âge (adulte ou faon) de l'animal et le poids éviscéré (incluant les pattes et les bois). Le titulaire devra, en tout temps, mettre ce registre à la disposition des agents de la conservation de la faune. Le titulaire devra collaborer avec les employés du MEF lorsqu'ils prélèveront des échantillons biologiques sur les animaux morts pour fins d'expertise. Tout addenda relatif à ce permis, fait partie intégrante de ce permis, les conditions spécifiées au permis s'appliquent avec les adaptations nécessaires.

9. Emetteur				
Ministre (ou sous-ministre)		Date d'émission		
Jean Pronovost		Année	Mois	Jour
Nom, prénom (en lettres moulées)	Signature			
Téléphone ()	Telécopieur ()			

Signature du titulaire



Gouvernement du Québec
Ministère de l'Agriculture, des Pêcheries
et de l'Alimentation

N° CE-301

Loi sur les produits agricoles, les produits marins et les aliments

PERMIS DE CHARCUTERIE DE GROS

Catégorie CHARCUTERIE GÉNÉRALE AVEC ESTAMPILLE

Estampille No CE-301

Conditions Limité à la préparation d'aliments carnés, excluant les opérations de cuisson et de fumage.

Nom et adresse de l'exploitant LES ALIMENTS ARCTIQUE DU NUNAVIK INC.
650, 32^e Avenue
LACHINE (Québec)
H8T 3K5

Lieu d'exploitation KANGIQSUJJUAQ

Ce permis prend effet le 3 avril 1995

et expire le 2 avril 1996

Québec, le 18 avril 1995

Ministre de l'Agriculture, des Pêcheries et de l'Alimentation



Gouvernement du Québec
Ministère de l'Agriculture, des Pêcheries
et de l'Alimentation

N° CE-102

Loi sur les produits agricoles, les produits marins et les aliments

PERMIS DE CHARCUTERIE DE GROS

Catégorie DECOUPE ET VIANDE HACHÉE AVEC ESTAMPILLE

Estampille No CE-102

Conditions Limité exclusivement à la préparation de viande à l'état naturel ou de viande hachée.

Nom et adresse de l'exploitant LES ALIMENTS ARCTIQUE DU NUNAVIK INC.
650, 32^e Avenue
LACHINE (Québec)
H8T 3K5

Lieu d'exploitation KANGIQSUALUJJUAQ

Ce permis prend effet le 5 avril 1995

et expire le 4 avril 1996

Québec, le 18 avril 1995

Ministre de l'Agriculture, des Pêcheries et de l'Alimentation



Gouvernement du Québec
Ministère de l'Agriculture, des Pêcheries
et de l'Alimentation

N° CE-103

Loi sur les produits agricoles, les produits marins et les aliments

PERMIS DE CHARCUTERIE DE GROS

Catégorie DECOUPE ET VIANDE HACHÉE AVEC ESTAMPILLE

Estampille No CE-103

Conditions Limité exclusivement à la préparation de viande à l'état naturel ou de viande hachée.

Nom et adresse de l'exploitant LES ALIMENTS ARCTIQUE DU NUNAVIK INC.
650, 32^e Avenue
LACHINE (Québec)
H8T 3K5

Lieu d'exploitation QUAQTAQ

Ce permis prend effet le 5 avril 1995

et expire le 4 avril 1996

Québec, le 18 avril 1995

Ministre de l'Agriculture, des Pêcheries et de l'Alimentation



Gouvernement du Québec
Ministère de l'Agriculture, des Pêcheries
et de l'Alimentation

N° CE-101

Loi sur les produits agricoles, les produits marins et les aliments

PERMIS DE CHARCUTERIE DE GROS

Catégorie DECOUPE ET VIANDE HACHÉE AVEC ESTAMPILLE

Estampille No CE-101

Conditions Limité exclusivement à la préparation de viande à l'état naturel ou de viande hachée.

Nom et adresse de l'exploitant LES ALIMENTS ARCTIQUE DU NUNAVIK INC.
650, 32^e Avenue
LACHINE (Québec)
H8T 3K5

Lieu d'exploitation UMIUJAQ

Ce permis prend effet le 6 avril 1995

et expire le 5 avril 1996

Québec, le 18 avril 1995

Ministre de l'Agriculture, des Pêcheries et de l'Alimentation

ANNEX G

Provided are the forms used in the 1994-95 season to collect data on the harvested caribou, processing and product inventory.



ᓄᓗ ᓂᓪᓯ ᓂᓪᓯᓂᓪᓯ ᓄᓗ ᓂᓪᓯ
 Nunavik Arctic Foods, Inc. Les Aliments arctiques
 du Nunavik, Inc.

GR: _____

Date Shipped: _____

Name of Shipper: _____

Name of Reciever: _____

Airline routing: _____

Mechandise Shipped

Box#	Kg.	Product
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total # _____

Total KG _____

Authorization: _____
 Plant Manager

Authorization: _____
 Operations Manager

ANNEX H

Table of Contents for the draft document *Commercial Wild Game Quota Allocation Within the Nunavik Region* .

Table of Content

Background	3
Complementary Agreement No. 12	5
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Competition - General	7
Makivik Corporation Investment Position	9
Competition and Nunavik Arctic Foods Inc.	11
Studies and Authorizations required for Project Approval	12
The " Two Pass Approach" proposed by Ministre d'Environnement et Faune	14
Makivik Criteria of Evaluation	15
Recommendations	16
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ANNEX I

Mandate of the Nunavik Hunting, Fishing and Trapping Association.

MANDATE AND ROLE OF NUNAVIMMI UMAJULIRIJIT KATUJIQATIGININGA

1. Nunavimmi Umajulirijiit Katujiqatigininga has organized itself to be responsible for supervising all activities related to wildlife in Nunavik including management, research and use (harvesting, commercial activities, sport hunting and fishing);
2. Nunavimmi Umajulirijiit Katujiqatigininga accepts the responsibility of being the primary body which must be approached by any individual or organization (including Inuit) who seek to conduct any activities affecting wildlife in Nunavik. Once approached Nunavimmi Umajulirijiit Katujiqatigininga will define its active role in relation to that particular activity;
3. Nunavimmi Umajulirijiit Katujiqatigininga is the exclusive northern institution which represents the Inuit of Nunavik on wildlife issues. Representatives of other regional organizations both ethnic and non-ethnic will take their direction from Nunavimmi Umajulirijiit Katujiqatigininga when dealing with any and all wildlife issues;
4. Nunavimmi Umajulirijiit Katujiqatigininga derives its authority from within the Inuit population of Nunavik and is an incorporated body (Nunavimmi Umajulirijiit Katujiqatigininga Inc.) comprising elected membership representing the interests of all Inuit hunters in Nunavik;
5. For the purposes of its mandate, Nunavik, includes all lands and waters, including offshore areas, that the Inuit of Nunavik have occupied and used, both historically and presently;
6. This mandate is without prejudice to negotiations pertaining to offshore and overlap areas nor to provincial J.B.N.Q.A. implementation negotiations currently or shortly to be undertaken between Makivik Corporation and respective government and/or native organizations;
7. Such mandate will be extended to such respective areas once negotiations are completed;
8. Nunavimmi Umajulirijiit Katujiqatigininga's role pertaining to the Inter Community Trade initiative will include, but is not limited to, the designation of zones and quotas for commercial hunting of designated species at the community level; such designation will be based on ratification by provincial or federal government agencies vested with management or regulatory authority of respective species;
9. Community Nunavimmi Umajulirijiit Katujiqatigininga representatives will collect relevant data on animals harvested in Inter Community Trade to

ensure appropriate management measures with the view of sustainable harvesting of respective species and/or populations;

10. The following objectives have been adopted by Nunavimmi Umajulirijit Katujiqatigininga to guide its decisions and relationship with other organizations and individuals :
 1. Ensure the conservation of wildlife resources with the view of sustainable harvesting for current and future generations
 2. Protect wildlife habitat
 3. Guarantee the priority of subsistence harvesting over any other use of wildlife
 4. Create and develop in collaboration with government organizations an adequate data base for the co-management of wildlife resources; the role of Inuit expertise must be recognized and implicit in this process
 5. Educate, train and organize Inuit and their institutions towards self-regulatory methods of wildlife management
11. Nunavimmi Umajulirijit Katujiqatigininga requests that all organizations, institutions and agencies having legal or regulatory authority over wildlife resources recognize its supervisory role. This recognition should be formal
12. Nunavimmi Umajulirijit Katujiqatigininga requests that all organizations, institutions and agencies having legal or regulatory authority over wildlife resources in Nunavik provide funds to allow it to perform its role

ANNEX J

The HFTA commercial harvest zone maps by community, for caribou, winter season.

ANNEX K

The NAF Daily Catch Reports. A sample is provided. A complete set of these reports can be provided upon request.

Time

Name SEX QT Comm Tag W.C.W. Out Kill In Zone Date Comments Payments

Etok, Lucas Billy	F	1	130091	52.9				B10	04/19/95	P	\$75.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, Lucas Billy	M	1	130092	91.7				B10	04/19/95	P	\$100.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, Lucas Billy	M	1	130093	54.2				B10	04/19/95	P	\$75.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, Lucas Billy	M	1	130094	54.6				B10	04/19/95	P	\$75.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, Lucas Billy	F	1	130097	61.6				B10	04/19/95	P	\$75.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Annanack, Norman	M	1	130095	74.5				C10	04/19/95	P	\$75.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Annanack, Norman	F	1	130096	74.7				C10	04/19/95	P	\$75.00
			Reject kg	<input type="text"/>					Week of:	16	Yes
Annanack, Elijah	M	1	130078	85				D8	04/12/95	P	\$100.00
			Reject kg	<input type="text"/>					Week of:	15	Yes
Annanack, Elijah	M	1	130079	92.9				D8	04/12/95	P	\$100.00
			Reject kg	<input type="text"/>					Week of:	15	Yes
Annanack, Norman	M	1	130076	75.6				D8	04/12/95	P	\$100.00
			Reject kg	<input type="text"/>					Week of:	15	Yes
Etok, Lucas Billy	M	1	130080	98.1				D8	04/12/95	P	\$100.00
			Reject kg	<input type="text"/>					Week of:	15	Yes

WCW=Whole Carcass Weight

DUPLICATE

NEXT

Previous

New

Time

Name SEX QT Comm Tag W.C.W. Out Kill In Zone Date Comments Payments

Etok, Lucas Billy	M	1	13	0081	87.0				D8	04/12/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	15	Yes
Etok, Joasie	F	1	13	0088	53.4				D8	04/17/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, Lucas Billy	M	1	13	0074	68.2				D9	04/06/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	14	Yes
Etok, David		1	13	X					D9	04/06/95	Reject - 5	
				Reject kg	<input type="text" value="94.7"/>					Week of:	14	
Etok, David	M	1	13	0062	50				D9	04/10/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	15	Yes
Etok, David		1	13	X					D9	04/10/95	Reject - 5	
				Reject kg	<input type="text" value="74.3"/>					Week of:	15	
Etok, Lucas Billy		1	13	0072					D9	04/10/95	Reject - 5	
				Reject kg	<input type="text" value="77.7"/>					Week of:	15	
Etok, David	M	1	13	0082	89.6				D9	04/17/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, David	M	1	13	0083	80.9				D9	04/17/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	16	Yes
Etok, David	M	1	13	0084	64.6				D9	04/17/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	16	Yes
Inukpuk, Moses	M	1	16	0204	96.8	09:15	11:35	01:45	E3	04/26/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	17	Yes

WCW=Whole Carcass Weight

DUPLICATE

NEXT

Previous

New

Time

Name	SEX	QT	Comm	Tag	W.C.W.	Out	Kill	In	Zone	Date	Comments	Payments
Inukpuk, Moses	M	1	16	0205	87.4	09:15	11:40	01:45	E3	04/26/95	P	\$100.00
					Reject kg					Week of:	17	Yes
Sala, Joshua	M	1	16	0226		10:05	11:45	01:55	E6	04/29/95	P - Neck	
					Reject kg	74.6				Week of:	17	
Sala, Joshua	M		16	0227					E6	04/29/95	Reject	\$0.00
					Reject kg	93.1				Week of:	17	No
Annanack, Norman	F	1	13	0087	61.8				E8	04/17/95	P	\$75.00
					Reject kg					Week of:	16	Yes
Etok, Lucas Billy	F	1	13	0085	61.6				E8	04/17/95	P	\$75.00
					Reject kg					Week of:	16	Yes
Etok, Lucas Billy	F	1	13	0086	69				E8	04/17/95	P	\$75.00
					Reject kg					Week of:	16	Yes
Sala, Joshua	M	1	16	0224	94.0	05:55	06:30	10:35	E8	04/28/95	P	\$100.00
					Reject kg					Week of:	17	Yes
Sala, Joshua	M	1	16	0225	101.2	05:55	09:30	10:35	E8	04/28/95	P	\$125.00
					Reject kg					Week of:	17	Yes
Annanack, Elijah	M	1	13	0075	75.9				E9	04/10/95	P	\$100.00
					Reject kg					Week of:	15	Yes
Emith, Peter	M	1	13	0063	78				E9	04/10/95	P	\$100.00
					Reject kg					Week of:	15	Yes
Annanack, Elijah		1	13	0065					E9	04/10/95	Reject 5	
					Reject kg	89.6				Week of:	15	

WCW=Whole Carcass Weight

DUPLICATE

NEXT

Previous

New

Time

Name	SEX	QT	Comm	Tag	W.C.W.	Out	Kill	In	Zone	Date	Comments	Payments
Annanack, Elijah	F	1	13	0089	64.7				E9	04/17/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	16	Yes
Elijah, Sam	F	1	13	0090	60.6				E9	04/17/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	16	Yes
Inukpuk, Moses	M	1	16	0076	106.0	07:35	12:50	01:00	F5	04/10/95	P	\$125.00
				Reject kg	<input type="text"/>					Week of:	15	Yes
Inukpuk, Moses	M	1	16	0077	97.6	07:35	12:50	01:00	F5	04/10/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	15	Yes
Niviaxie, Davidee	M	1	16	0261	98.6	06:00	07:00	10:30	F5	05/06/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	18	Yes
Niviaxie, Davidee	M	1	16	0262	75.0	06:00	07:00	10:30	F5	05/06/95	P	\$100.00
				Reject kg	<input type="text"/>					Week of:	18	Yes
Niviaxie, Davidee	M	1	16	0263	106.4	06:00	07:00	10:30	F5	05/06/95	P	\$125.00
				Reject kg	<input type="text"/>					Week of:	18	Yes
Sala, Joshua	M	1	16	0068	70.0	02:30	03:45	04:45	F6	04/06/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	14	Yes
Sala, Joshua	F	1	16	0075	64.8	07:10	10:00	12:00	F6	04/10/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	15	Yes
Sala, Joshua	M	1	16	0078	57.4	01:55	02:00	03:00	F6	04/10/95	P	\$75.00
				Reject kg	<input type="text"/>					Week of:	15	Yes
Sala, Joshua	M	1	16	0080	108.6	07:10	10:00	12:00	F6	04/10/95	P	\$125.00
				Reject kg	<input type="text"/>					Week of:	15	Yes

WCW=Whole Carcass Weight

DUPLICATE

NEXT

Previous

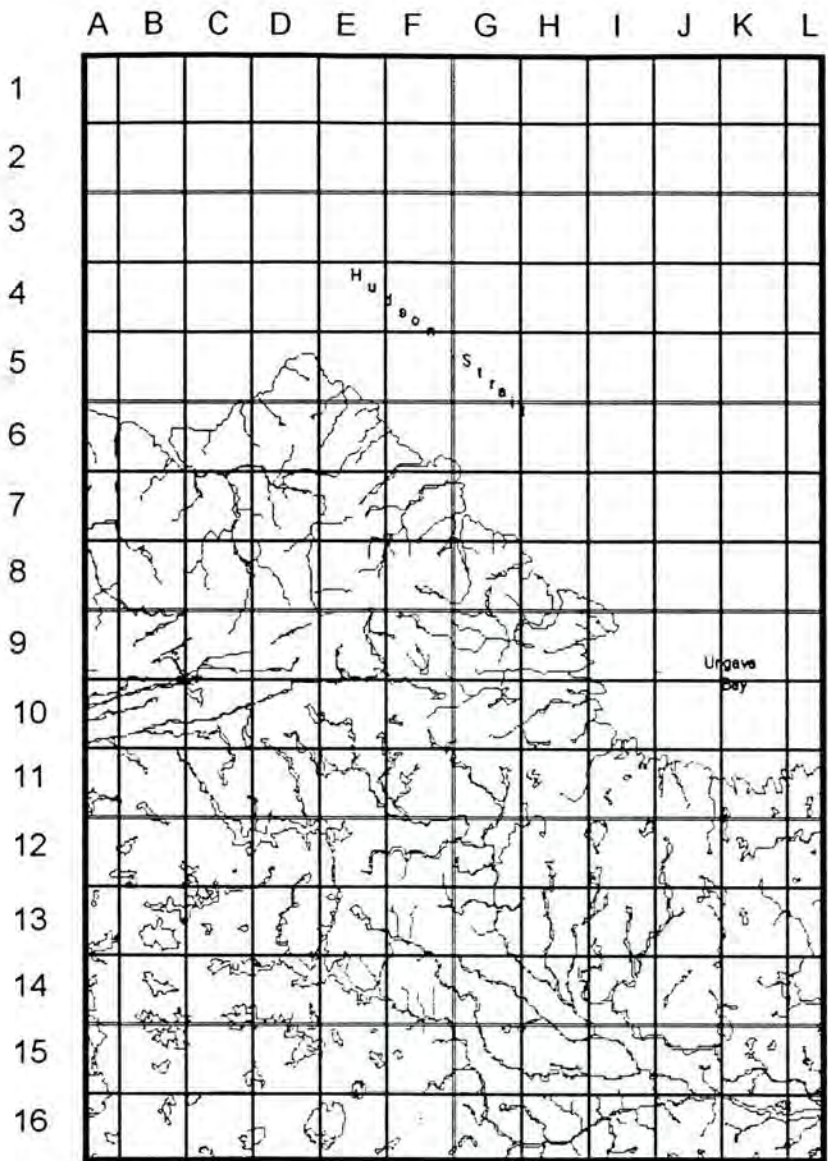
New

ANNEX L

MAPAQ Inspection Results by Community and Harvest Zone.

Nunavik Arctic Foods

Kangiqsujaq



1995 Commercial Season

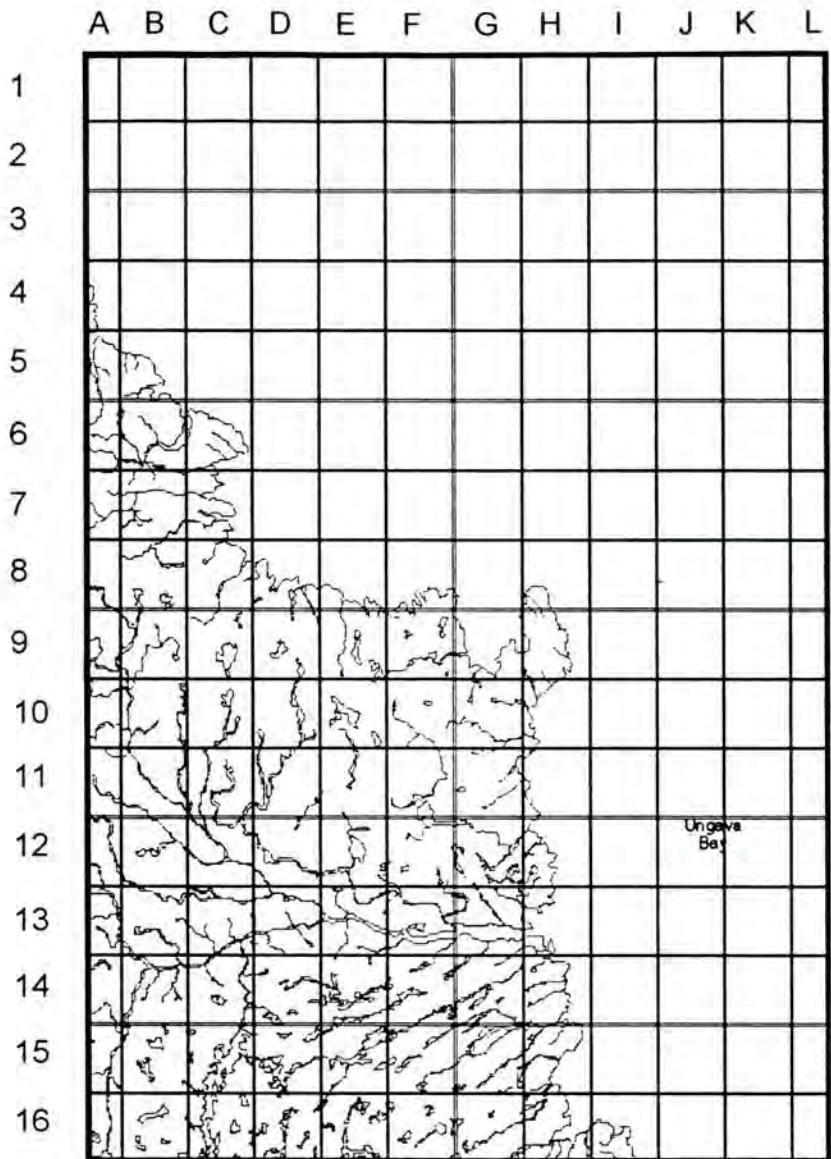
April 3, 1995 to May 30, 1995

Map#	Zone	Rejected (Disease)	Rejected (Bad Kill)	Accepted	Harvested/Zone
7	G08	0	0	12	12
7	G09	0	11	7	18
7	H08	0	0	12	12
7	H09	0	1	17	18

% Accepted	Total Rejected (Disease)	Total Rejected (Bad Kill)	Accepted	Harvested/Zone
80%	0	12	48	60

Nunavik Arctic Foods

Quaqtaq



1995 Commercial Season

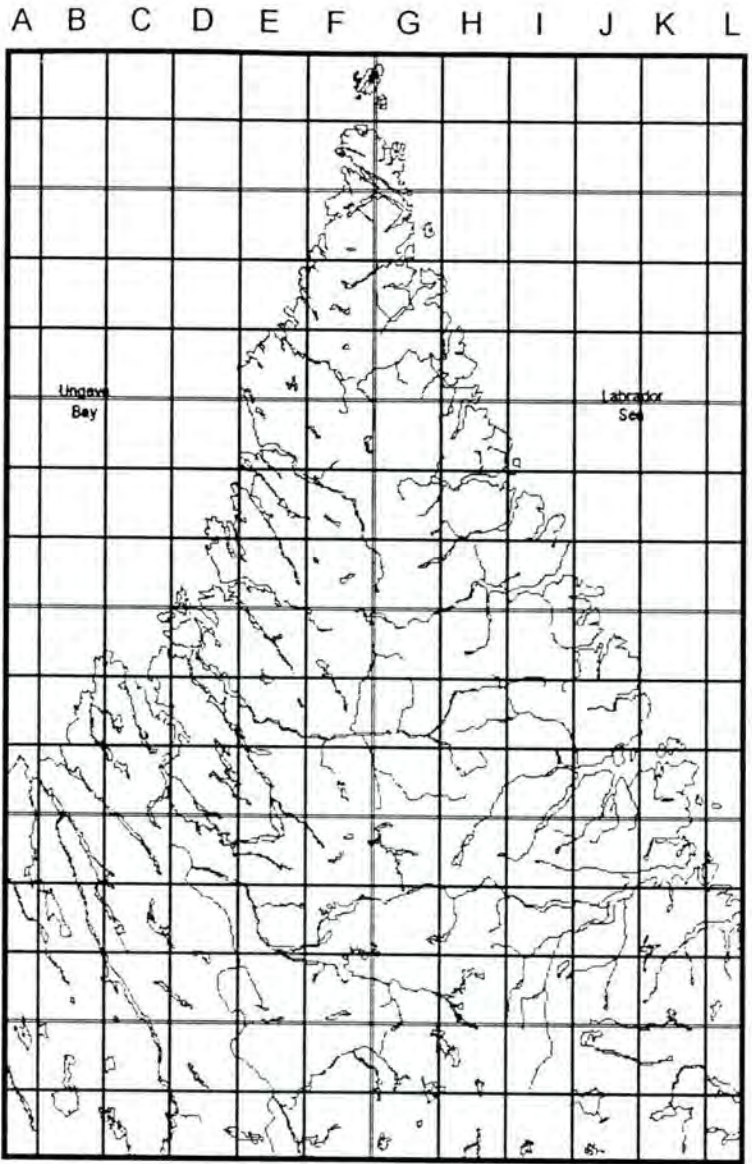
April 3, 1995 to May 30, 1995

Map#	Zone	Rejected (Disease)	Rejected (Bad Kill)	Accepted	Harvested/Zone
8	F09	0	1	9	10
8	G10	0	1	18	19
8	G09	0	0	20	20
8	H10	0	0	2	2
8	H09	0	0	12	12

% Accepted	Total Rejected (Disease)	Total Rejected (Bad Kill)	Accepted	Harvested/Zone
97%	0	2	61	63

Nunavik Arctic Foods

Kangiqsuallujuaq



1995 Commercial Season

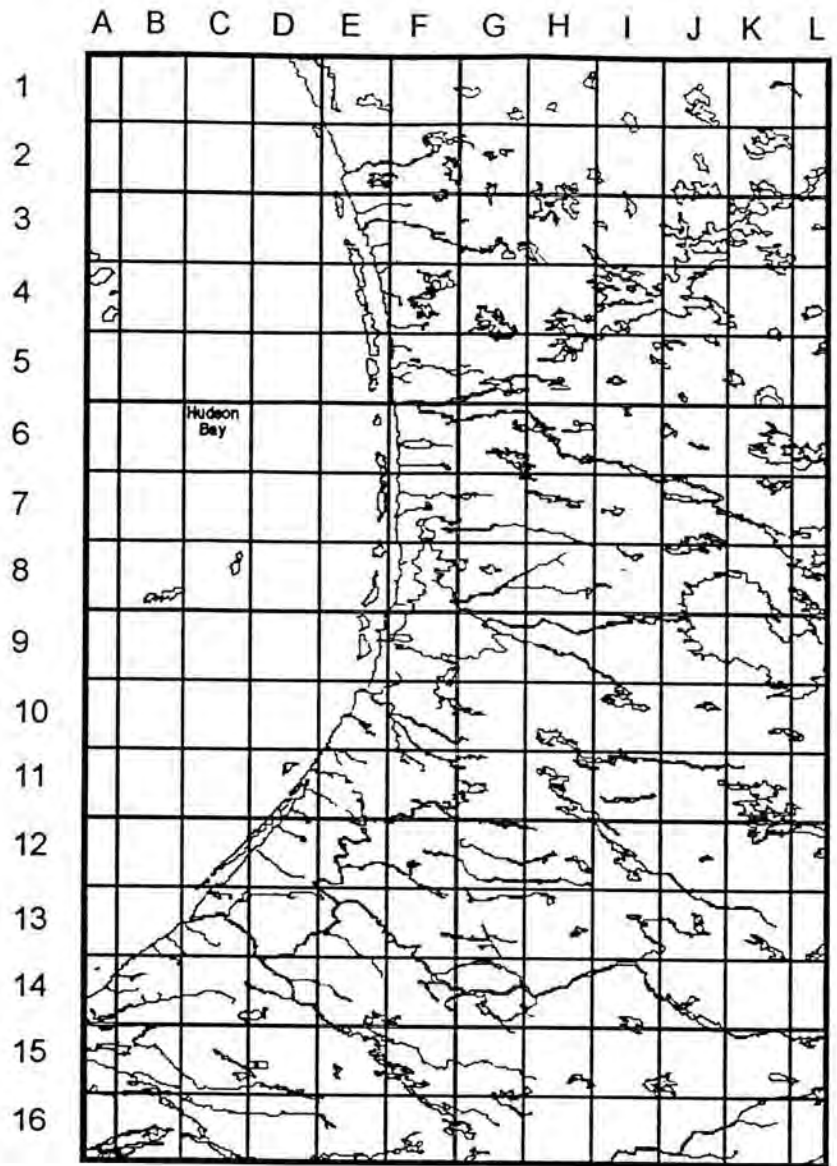
April 3, 1995 to May 30, 1995

Map#	Zone	Rejected (Disease)	Rejected (Bad Kill)	Accepted	Harvested/Zone
13	B10	0	0	5	5
13	C10	0	0	2	2
13	D08	0	0	6	6
13	D09	0	3	5	8
13	E08	0	0	3	3
13	E09	0	1	4	5

% Accepted	Total Rejected (Disease)	Total Rejected (Bad Kill)	Accepted	Harvested/Zone
86%	0	4	25	29

Nunavik Arctic Foods

Umiujuaq



1995 Commercial Season

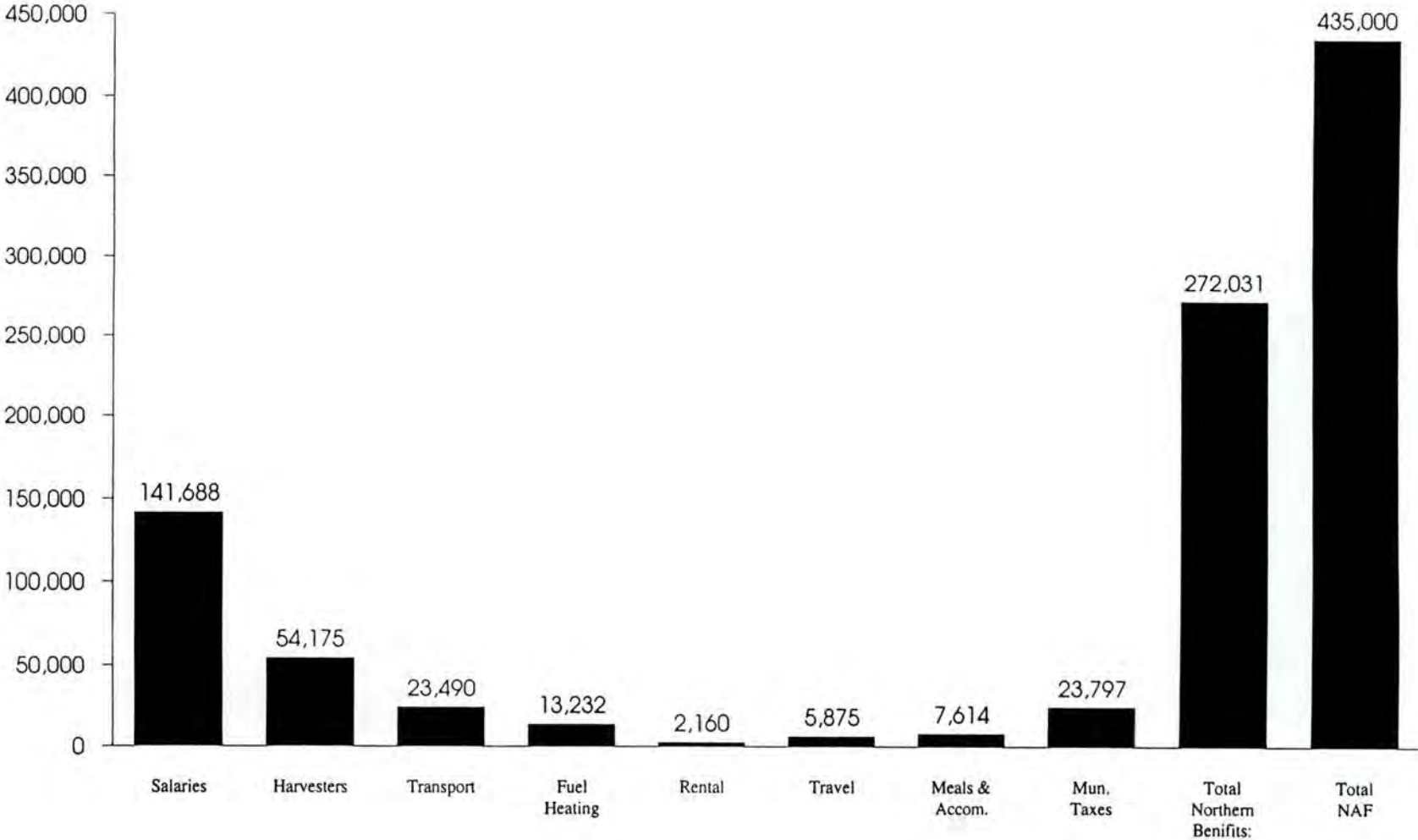
April 3, 1995 to May 30, 1995

Map#	Zone	Rejected (Disease)	Rejected (Bad Kill)	Accepted	Harvested/Zone
16	E03	0	0	2	2
16	E06	1	0	1	2
16	E08	0	0	2	2
16	F05	0	0	5	5
16	F06	3	2	60	65
16	F07	2	2	117	121
16	F08	1	2	61	64
% Accepted		Total Rejected (Disease)	Total Rejected (Bad Kill)	Accepted	Harvested/Zone
95%		7	6	248	261

ANNEX M

Nunavik Arctic Foods, Northern Expenditures vs. Total Expenditures
(November 1994 through May 1995)

Northern Benefits vs. Total Expenditures (YTD)



ANNEX N

Projected NAF Expenditures on a per caribou basis for analytical purposes.

Estimated Nunavik Arctic Foods Expenditures (on a per caribou basis)

Expenses (per Plant)		Caribou/Day 10.25	Caribou/Week 51.25	Caribou/Month 205.00	Caribou/Season 1250.00	Four Plants 5000.00
Northern Expenses	Avg \$/Car.	Cost/day	Cost/Week	Cost/Month	Cost/Season	Cost Four Plants
Harvesters	\$90.00	\$922.50	\$4,612.50	\$18,450.00	\$112,500.00	\$450,000.00
Processors (7)	\$72.11	\$739.08	\$3,695.38	\$14,781.53	\$90,131.25	\$360,525.00
Manager (1)	\$20.70	\$212.18	\$1,060.88	\$4,243.50	\$25,875.00	\$103,500.00
Ass. Manager (1)	\$12.42	\$127.31	\$636.53	\$2,546.10	\$15,525.00	\$62,100.00
Consultants	\$6.28	\$64.37	\$321.85	\$1,287.40	\$7,850.00	\$31,400.00
Freight	\$64.15	\$657.54	\$3,287.69	\$13,150.75	\$80,187.50	\$320,750.00
All other expenses	\$20.00	\$205.00	\$1,025.00	\$4,100.00	\$25,000.00	\$100,000.00
Total	\$285.66	\$2,927.96	\$14,639.82	\$58,559.28	\$357,068.75	\$1,428,275.00
Southern Expenses						
Salaries and Office Expenses	\$52.78	\$541.00	\$2,704.98	\$10,819.90	\$65,975.00	\$263,900.00
Consultants	\$1.50	\$15.38	\$76.88	\$307.50	\$1,875.00	\$7,500.00
Freight	\$30.00	\$307.50	\$1,537.50	\$6,150.00	\$37,500.00	\$150,000.00
All other expenses	\$50.00	\$512.50	\$2,562.50	\$10,250.00	\$62,500.00	\$250,000.00
Total	\$134.28	\$1,376.37	\$6,881.85	\$27,527.40	\$167,850.00	\$671,400.00
Grand Total	\$419.94	\$4,304.33	\$21,521.67	\$86,086.68	\$524,918.75	\$2,099,675.00

Note:

Calculations assume four plants will each process 1250 caribou over a six month period.

Given a season of slightly over 120 days, each plant will process approximately 10.25 caribou/ day.

Fixed and variable expenses are distributed evenly to arrive at a per caribou figure.

This amount is to be used for analytical purposes only.

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1-800-668-6020.



**COMMUNICATING ABOUT
CONTAMINANTS IN
COUNTRY FOOD:
THE EXPERIENCE IN ABORIGINAL
COMMUNITIES**

A SHORT REPORT

FOREWORD:

A few years ago, Inuit started hearing about PCB's in breast milk in Broughton Island, cadmium in caribou kidneys and liver, mercury in fish and other harmful and poisonous chemicals in our environment.

Through radio, television and newspapers, Inuit began hearing that these contaminants were getting into our food: the meat, fish, and muktuk we ate. We were told that perhaps we should stop eating these animals that carried contaminants. Many Inuit began to worry that our children, our bodies and the animals we lived on were threatened by the new invasion, simply called "contaminants". Why and how this was happening and what is safe and unsafe were the questions raised by Inuit. There were no answers to our concerns.

Today there are many aboriginal communities engaged in contaminants studies. We know for certain that we did not create the problem but that we have an important role to play in providing a solution. For too many years we have not participated in studies about ourselves and our lands.

Inuit need to know and understand the problems of contaminants in country foods. We need to understand what the scientists are finding out in order to make our own decisions about the problems of contaminants in our country food and the environment we live in.

We need to work with others to address the problem of contaminants, with scientific agencies, other aboriginal organizations, regional and national governments and other nations.

I believe that our study, Communicating About Contaminants in Country Foods should be read widely by professionals and by Inuit. The Research Department at ITC and myself are pleased to provide you with this short report of our study and we look forward to your feedback.

Rosemarie Kuptana
President
Inuit Tapirisat of Canada

This report was prepared by:
Jamal Shirley
Marianne Demmer
Leonie Kunnuk
Peter Usher

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HOW CAN THIS REPORT HELP YOU?

This is a report that looks at how people understand and communicate about contaminants. This is *not* a report that tells you how high contaminants levels are in country food or whether any specific type of country food will be harmful to you.

You can use this report to:

- *understand why people are concerned about contaminants*
- *see what other aboriginal people have done when they hear about contaminants*
- *understand why information about contaminants has often been confusing*
- *improve communication about contaminants in your community*
- *help you work with researchers to know the right questions to ask them so you can get the answers your community needs*

WHAT ARE CONTAMINANTS AND HOW HAVE THEY BECOME A PROBLEM

In this report, what we mean by “contaminants” are harmful chemicals which become a problem when they get into places they shouldn’t be; like the food people eat. These contaminants usually come from industrial activity. They are picked up by wind and ocean currents where they can travel great distances to reach the Arctic. Contaminants also tend to build up in fish and animals as they eat plants or other animals that contain contaminants that have fallen on to the land in snow or rain. Many of these contaminants are invisible when they are in animals - they occur in very small amounts and do not do any obvious harm to them. Usually, contaminants also cannot be seen or smelled or tasted in meat.

The problem of contaminants in peoples' food is not a new one. Scientists have known for a long time about events all over the world like chemical spills or other industrial accidents that have contaminated peoples' local food supplies.

But it is only recently, since the late 1980s, that scientists have realized that contaminants can be found in the food of people who live far away from industrial activity. The Arctic is particularly sensitive to these "long range" contaminants. Because it is so cold, contaminants from all over the world can stay a long time and build up in the Arctic environment; in water, plants and animals. Then, Inuit and other aboriginal people are exposed to contaminants by eating country foods.

In the 1970s, when scientists first discovered small amounts of contaminants in country foods in the south, they were worried that these contaminants were dangerous to the health of southern aboriginal people who ate a lot of country foods. They knew that large amounts of contaminants in people can be harmful. Scientists didn't know the effects of small amounts of contaminants but they didn't seem to cause any immediate health problems. Scientists are still uncertain about the health effects of small amounts of contaminants.

Researchers are continuing to study contaminants in the lands, animals and people in southern Canada and in the Arctic to answer these questions.

WHY DID WE DO A CONTAMINANTS COMMUNICATION STUDY?

There is a lot of research and concern about contaminants in aboriginal communities. We also know that the way this research is done and how these issues are communicated needs to be improved. So, we did this contaminants communications study to see what we could learn about:

- *the ways health authorities have studied contaminants in country food;*

- *how health authorities have decided just how hazardous these contaminants might be to aboriginal people;*
- *Inuit knowledge about contaminants in country food; and*
- *what Inuit want to know in order to improve their understanding of contaminants, and to ensure they are eating healthy food.*

An important part of our study was to look at the relationship between two groups of people - authorities whose job it is to investigate and inform people about contaminants and their health effects, and aboriginal people who are being affected by the contaminants. Our goal was to improve the relationship between these two groups of people by finding out how they could improve the way they communicate and understand the contaminants problem.

HOW OUR STUDY WAS DONE:

Our study looked at contaminants communication in three different ways. The first thing we did was to review what has already been written about how people communicate generally and how they communicate about contaminants. Secondly, we studied 13 actual cases in aboriginal communities in Canada and Alaska where scientists had found contaminants in country food. We did this to find out what Inuit could learn from their experiences. This was important because no one had ever done a comparison like this before. Finally, we visited three Inuit communities where we talked to people about country food and contaminants. The communities were Tuktoyaktuk, Qamani'tuaq (Baker Lake) and Sanikiluaq. We asked people in these communities to tell us what they knew about contaminants and what information about contaminants they wanted to have. We conducted 106 interviews with elders,

women, youth, hunters, residents who were interested in environmental issues, health workers, and translators.

SOME THINGS WE LEARNED:

WHY IS COUNTRY FOOD IMPORTANT?

Country food gives aboriginal people a kind of health and well-being that could never come from store-bought southern foods. For many aboriginal people, it is the food they most enjoy eating and it has kept them healthy for generations. Hunting and fishing brings aboriginal people closer together and gives them great pride in being who they are. When aboriginal people in these communities are told by outside "experts" that their country food is contaminated, they may worry about its safety or could even stop hunting or fishing. In many of the cases we looked at, scientists failed to understand or consider this reaction when they warned against eating country foods.

WHAT HAS HAPPENED WHEN CONTAMINANTS WERE FOUND IN COUNTRY FOOD?

The contaminants that affect country food usually cannot be seen, smelled or tasted by hunters or fishermen. Of our thirteen case studies, only two (one of which was an oil spill) had contamination that was so obvious that people could see it and smell it and recognized that it would be harmful to animals, fish and themselves. In another two cases (mercury contamination of fish), aboriginal communities were shown people who had become very sick from eating extremely large amounts of contaminants in a very short time. This frightened community residents and they stopped eating country food as a result.

In all the other cases, there were such small amounts of contaminants in country food that people didn't know about the contamination problem until they were told by scientists. However, we

found many examples where the information about contaminants itself, and tests done by health officials, caused people to worry about their health and the safety of their country food.

Scientists themselves don't always agree on how dangerous some contaminants are, especially when people are exposed to very low levels from eating contaminated country food over a long period of time. All the cases we studied were examples of this type of low level contamination, but in some cases medical authorities were concerned at the time about possible health effects. We found very little evidence of any aboriginal person in Canada getting sick from eating contaminated country food although in some cases, this may be because they stopped eating it after being warned.

In a lot of our case studies and in all of our community studies, most people did not reduce the amount of country food they ate after hearing about contaminants from authorities. Even though aboriginal people had become very aware of the possible health risks associated with contaminants, they were still confident enough in their traditional food sources to continue relying on them as they have always done. The main problems caused by low level contamination of country food in aboriginal communities were unease and anxiety.

Inuit face many other health and social problems in their day to day lives besides contaminants. In the three communities we visited, people told us that problems such as alcohol, drug abuse and sexually transmitted diseases (STDs) were far more serious to them than contaminants in their country food. Nonetheless, hearing about contaminants added to peoples' concerns.

WHAT HAVE SCIENTISTS TOLD ABORIGINAL PEOPLE TO DO ABOUT CONTAMINANTS IN COUNTRY FOOD?

In Canada, when health authorities first decided that contamination of country food was a medical problem, they told aboriginal communities to limit the

amount of country food they ate or even in some cases not to eat it at all. The problem with this advice was that it sometimes caused more harm than good by telling people not to eat the most nutritious food available to them. Also, the health authorities who told communities to cut down on eating country foods didn't realize how much hunting and fishing was a way of life in these communities. Because the authorities were not aware of the communication problem, and because they too weren't totally sure about the health risks from contaminants, their advice was usually given in scientific language that few people could understand.

In later cases, the authorities targetted their advice to cut down on eating contaminated country food at people who were the most at risk, such as pregnant women and children. Most recently, authorities have advised aboriginal people that country food is much more nutritious than store-bought food and they should balance the benefits and risks of country food. Authorities now see that many economic, social and cultural problems can happen if people stop harvesting country food. However, our study has shown that this changing message has sometimes been confusing to people.

QUESTIONS PEOPLE ASK THAT HAVE NOT BEEN ANSWERED

In many of the cases we studied, when scientists talked about contaminants, people began to worry about the safety of their country foods. People started asking questions such as,

"Are contaminants the cause of unexplained human illness, such as cancer?"; "Will contaminants harm me and my children?"; or "Is our food safe to eat?"

The answers that scientists give to these simple questions are often unclear and confusing to Inuit. This is because scientists don't know for sure what

the effects are of consuming small amounts of contaminants over long periods of time. Yet Inuit often expect that since these people are "experts" they should know the answers. As a result, Inuit often mistrust outside "experts" unless they are personally known and respected. However, this is rarely the case because most scientists don't know people in the communities.

Most people we interviewed would rather listen to the advice of elders and experienced hunters on matters concerning country food. Elders and hunters know when animals are affected by diseases like botulism and trichinosis because they have a lot of knowledge about the wildlife in their regions. They know when animals and fish are healthy by the ways they act, look, smell and taste. Inuit have always relied on their traditional knowledge to decide on the quality of country foods. As a good example of this knowledge, Inuit know that polar bear liver is not safe to eat; even though there are no obvious signs that it is dangerous.

WHAT DO INUIT WANT TO KNOW?

Good communication between Inuit communities and health authorities is the best way for Inuit to understand and make decisions about contaminants.

Inuit cannot rely on traditional knowledge alone to determine the quality of their country food when it contains industrial contaminants, and especially when there are only very small, invisible traces of them in country food. So it is very important for Inuit to obtain the scientific knowledge that is needed to be able to understand contaminants and their possible effects on peoples' health.

Right now, people can learn about contaminants from the media through TV programs, radio shows and newspapers, from pamphlets in local health centers, and from other community members. But this information is usually not complete and sometimes inaccurate. As a result, people fill their own information needs by gossiping and making up explanations. "Contaminants gossip" like this can

often be wrong and misleading. Improved communication between Inuit communities and health authorities should result in better information becoming available to community residents.

The Inuit we interviewed told us they wanted two types of information:

Specific information about contaminants in their regions and exactly how safe their local country foods are.

Answering this question is difficult because there are no quick tests available to find out immediately if contaminants are affecting the safety of country food. It takes a long time for public authorities to get the results from studies and even once they know about contaminants levels, they still don't know about long term health effects from contaminants.

Straightforward answers to more general questions about contaminants: *Where do they come from, where do they go, and what harm will they do?*

To answer these questions properly, authorities need to give scientific information in a way that people without a science background can understand in both Inuktitut and English. However, it is very difficult to translate scientific words so that they mean what they are supposed to mean in Inuktitut.

INVOLVING COMMUNITIES IN RESEARCH IS AN IMPORTANT PART OF GOOD COMMUNICATION

In the past, there have been quite a few problems and misunderstandings between scientists and aboriginal people over contaminants. Why? Because authorities have "diagnosed" the communities' "sicknesses" by deciding exactly what their contam-

inants problems are. These outside "experts" have then "prescribed" the cures by telling communities what to do. The problem with this kind of communication was the type of relationship between authorities and the communities being affected. Authorities had all the control in this relationship; they discovered the contaminants problem, then they decided how important it was and what should be done about it. In these cases, communities had very little input in the communication process.

Our study showed that communities themselves need to have a role in defining contaminants problems and in solving them. Otherwise, if people in communities just accept the advice of outsiders, without being able to question or have a say in it, they lose their sense of control.

Inuit want to be given all the information available about contaminants. Authorities shouldn't avoid giving information because they think people won't understand it. We learned from the Broughton Island case study that when authorities keep information from communities and give it to the media, people become angry and suspicious. In Broughton Island in 1988, people read about their community's PCB contamination problem in the news before any scientists had told them anything!

One challenge to achieving good communication is language. A lot of the scientific information about contaminants cannot easily be translated from English to Inuktitut. Many Inuit are unfamiliar with scientific ideas and methods.

HOW CAN CONTAMINANTS INFORMATION BE COMMUNICATED BETTER?

Many public authorities are starting to realize how important good communication is when trying to deal with contaminants. However, there are still very few examples of effective communication. In our study we found out that communication wasn't carefully planned when contaminants research began, and that it was also poorly organized.

We also found in our study that in Inuit communities, the best way for information to be shared is through interactive communication like radio phone-in shows and face to face discussions. It is not very helpful for authorities to present what they have found by using very confusing scientific language and even more confusing charts and graphs. There is usually no chance for the communities to participate when this happens.

Besides being given in the right way, information should be organized, consistent, and available on time when it is needed. In order for this to happen, and in order for communities to get the kind of information they want, more local groups must become involved in contaminants research and communications. Schools, local health agencies, hunters and trappers associations, and wildlife management boards should all get involved in more person-to-person communication with authorities. This communication should be supported with materials such as pamphlets, posters and videos that have been tested to make sure they are effective and useful.

The news media will continue to play a big role in bringing contaminants information to aboriginal communities. However, people should realize that news reports on contaminants have sometimes been misleading. People who work in television, newspapers and radio should learn more about contaminants and make sure that what they are reporting is accurate.

WHERE DO WE GO FROM HERE?

The problem of contaminants in country food may become more serious for Inuit communities in the future. Dealing with this problem requires good communication, cooperation and understanding. Our contaminants communications project has shown us that authorities and communities need to "comanage" the contaminants problem. This means

they need to build stronger partnerships based on trust and equality; similar, for example, to the wildlife comanagement boards that have resulted from land claims agreements.

Because the contaminants issue will continue to be important in the future, ITC has started another project to improve contaminants communication in Inuit communities. That can only happen if Inuit are involved. In our new project, we will work with people from the Inuit regions to make practical and useful information packages about contaminants. In this way, Inuit will get some of the background contaminants information that they need to make their own decisions about eating country foods.

ANY COMMENTS?

We would like to know if you have found this report helpful or if you have any suggestions about how it could be improved. Please call us at ITC and let us know your comments. Our toll-free number is 1-800-668-6020.

-----IPUSHIN-----

INTERCONTINENTAL TRADING COMPANY

* * *

COMMERCIALIZATION OF CARIBOU MEAT AND BY-PRODUCTS

BUSINESS PLAN

May 8, 1995



Jacques Lacroix

Direction de l'évaluation environnementale
en milieu nordique et de la coordination

RECEIVED
95.6.5

Le 19 mai 1995

Monsieur Peter Jacobs
Président
Commission de la qualité
de l'environnement Kativik
Université de Montréal
Faculté d'aménagement
5620, rue Darlington
Montréal (Québec)
H3T 1T2

**OBJET : Projet d'abattage commercial de caribous
 - Caripoo Trading Inc.
 N/Référence : 3215-19-04**

Monsieur le Président,

Vous trouverez ci-joint une copie des renseignements préliminaires concernant le projet mentionné en titre; je transmets également des copies au secrétaire de la commission et aux autres membres désignés par celui-ci. Ces renseignements ont été adressés au sous-ministre de l'Environnement et de la Faune, le 11 mai dernier, par M. Jobie Epoo, président de l'entreprise Caripoo Trading Inc.

Conformément à l'article 192 de la Loi sur la qualité de l'environnement, je vous demande de faire parvenir au sous-ministre la décision de la commission sur l'opportunité d'assujettir ce projet à la procédure d'évaluation et d'examen des

...2



impacts sur l'environnement et le milieu social et, le cas échéant, en vertu de l'article 195, ses recommandations sur la portée de l'étude à réaliser.

J'attire votre attention sur la lettre de transmission du promoteur où celui-ci souligne qu'un ajustement a été apporté à l'échéancier du projet et que les documents transmis contiennent de l'information confidentielle.

Je vous mentionne également que suite à l'avis demandé au Comité conjoint-chasse, pêche et piégeage, nous vous informerons du quota d'abattage qu'entend octroyer le ministère de l'Environnement et de la Faune pour ce projet.

Veuillez agréer, Monsieur le Président, l'expression de mes meilleurs sentiments.

Le directeur,



Pierre Lefebvre

DB/

p.j.

c.c. Mme Mallee Saunders, secrétariat, ARK
 M. Noël Savard, DRATNQ - secteur environnement, MEF
 M. Marc Gauvin, DRNQ - secteur faune, MEF

Caripoo Trading Inc.

Export & Import of Animal Products and By-products

16 MAI 1995

11-15 F-27

Québec, le 11 mai 1995

Monsieur Jean Pronovost
Sous-ministre de l'Environnement
et de la Faune
3900, rue de Marly
Sainte-Foy, Québec
G1X 4E4

Objet : Demande de permis pour commercialisation de la viande de caribou

Monsieur le sous-ministre,

Je vous soumetts, par la présente :

- une demande suivant l'Article 32.6 sur les Lois de Chasse et de Pêche;
- GP - une demande de quota et un permis de Chasse commerciale pour 5,000 caribous annuellement;
- AH - une demande de permis en vertu du Chapitre 2 de la Loi de la qualité de l'Environnement.

Aussi, vous trouverez joints à la présente, les documents suivants:

- Plan d'Affaire
- Protocole pour abattage de Caribou soumis à Agriculture Canada

Veillez prendre note que l'ÉTAPE I 1.1.1. opération

pour été 1995 dans le Protocole pour Abattage de Caribou sera reporté pour les opérations été 1996

et le début des opérations est prévu à l' ÉTAPE 2

1.1.2 opérations automne 1995

Nous avons déjà remis 12 copies à M. Daniel Bérrouard du Ministère de l'Environnement et de la Faune, direction de l'évaluation environnementale en milieu nordique et de la coordination, lors de la rencontre avec M. Daniel Giguère et Mme Thérèse Beaudet.

Les documents soumis sont strictement confidentiels et possèdent des droits d'auteurs et ne peuvent être transmis pour d'autres projets.

Espérant le tout à votre entière satisfaction, veuillez agréer, Monsieur le sous-ministre, l'expression de mes sentiments les plus distingués.

A handwritten signature in black ink, appearing to be 'Jobie Epoo', written in a cursive style.

Jobie Epoo, président

Ipushin

FROM : JGB INC

PHONE NO. : 819 326 1144

Aug. 24 1995 12:05PM P1



**IPUSHIN
INTERCONTINENTAL
TRADING COMPANY**

31 Chemin du Tour du Lac Brune
Boîte de Groupe 26
Ste-Agathe-Sud (Québec)
J8C 2Z7

Tél. : (819) 326-1144
Fax : (819) 326-1144



Valleyfield, August 24, 1995.

Mr. Daniel Bérnard,
Ministère de l'Environnement et de la Faune,
Direction de l'évaluation en milieu nordique,
3900, rue de Marly, 5e étage,
Sainte-Foy, (Québec)
G1X 4E4

Re: Ipushin: Environmental Considerations

Sir,

Prior to the up-coming KEQC meeting scheduled for August 29, herewith are some points that we have not dealt with explicitly in our Business Plan.

In the worse case scenario, i.e. where we would have to abandon the project, we would handle the situation in the following manner:

1) Fences

Fences would be removed from the land and, if they cannot be used in Nunavik, they will be returned in the South. Burlap would be burned at the municipal dump. As planned for the project, fences can be easily moved in case we have to re-orient them to capture caribou.

2) Pens and corrals

All wood constructions would be taken apart and sold as firewood.

3) Hay and feed

These items would be kept for future usage in domestication projects. Wood chips would be used as firewood.

4) Empty trailers

Empty trailers will be put to other uses, namely:

Empty trailers will be put to other uses, namely, storage.

5) Slaughterhouse

Since it is on wheels and can be moved, the slaughterhouse will be sold and shipped to its new buyer.

6) Meat Processing Plant

Although it is not an environmental problem in itself, the meat processing plant would be dismantled and the equipment returned South or sold to a buyer in Nunavik.

Further to these comments, and since we expect the project to prosper, the following points should be clarified:

1) Viscera

As planned, viscera will be taken to a waste disposal site for composting. However, since we are in a research phase, Mr. Bousquet, VP Research and Development, is looking into the possibility of identifying other uses for viscera with a Japanese firm based in Vancouver which has shown an interest in these products. He is also looking at other industrial uses for viscera.

2) Bones

Bones can all be sold, if only for dogs. Again, our research may lead us to identify more lucrative uses for bones.


3) Unusable skins

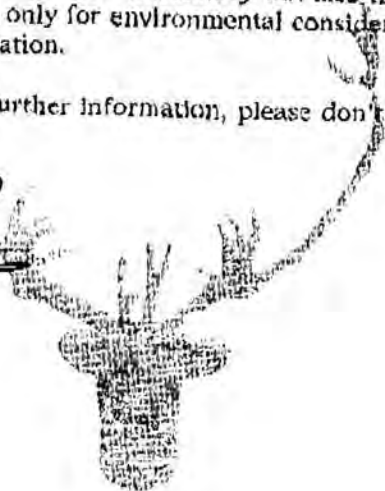
Until we can find an industrial method of treating unusable skins, these will be burned. This item is a priority for our research department.

We hope you will understand that our research department is not only concerned with domestication and caribou husbandry but also in the industrial ways it can find to dispose of waste, not only for environmental considerations but also for the economic viability of the corporation.

Should you require any further information, please don't hesitate to communicate with us.

Your's,


Jobie Epp



RECEIVED
95.6.5

This Business Plan has been prepared by
JGB Arts and Management Consultants Inc.,
Roger Philippe Laroche, Expert-Conseil,
Michel Lemieux
for

IPUSHIN
Intercontinental Trading Company

with funding provided by

Caripoo Trading Co.
and
The Kativik Regional Government

ANNEXES

Plans

Abattoir
Processing Plant
Fences, Corrals, Pens

Maps

Location of Abattoir
Location of Processing Plant
Location of Waste Disposal Site

Correspondance

SYNOPSIS OF THE PROJECT

PROJECT SUMMARY

IPUSHIN INTERCONTINENTAL TRADING COMPANY is a new venture created to commercialize the meat and by-products of the Leaf River caribou herd.

The Inuit partners in this new trading company are well-versed in the collection, processing and sale of caribou antlers to Korea and have been doing so since 1991.

With the changes to the Wildlife Act (Bill #12) of the Province of Québec that have been made, Korean interests, Caripoo Trading of Inukjuak and Inuit investors of Nunavik intend to develop the following:

- 1) One commercial experimental project to slaughter up to 5,000 caribou and process the meat for retailing in Quebec and abroad; and,
- 2) One research project on caribou biology, husbandry and management.

In the process of elaborating this Business Plan, IPUSHIN has obtained approval from Agriculture Canada for an abattoir and processing plant capable of handling 100 caribou per day.

IPUSHIN, therefore, requests a commercial quota of 5,000 head and a research quota of 110 head for the period of August 1995 to July 1996.

Capital Requirements

The project requires the following capital investments:

- 1) the construction of fences and corrals;
- 2) the construction of a portable abattoir;
- 3) a fixed and permanent processing plant;
- 4) storage and freezer facilities; and
- 5) research facilities (pens).

Time Frame

Given that this project is a new concept in size and definition in Nunavik and given that IPUSHIN is dealing with a wild resource about which little is known other than its abundance, it should be made clear from the outset that a good deal of testing and experimentation will be required.

This project is, therefore, divided into two (2) phases spread over a five year period:

Phase 1:

- 1) research in caribou biology and behavior for the purpose of assessing the economic feasibility of husbandry;
- 2) experimentation with herding techniques;
- 3) meeting government inspection standards;
- 4) establishing a predictable level of production; and,
- 5) streamlining the different processes involved at the industrial and commercial levels of this project.

Phase 2:

Starting in Year 3, Phase 2 will consist of implementing the commercial process on a professional scale as well as developing a number of caribou husbandry projects in the communities that use the Leaf River herd.

Both phases are capital and labor intensive.

OWNERSHIP AND MANAGEMENT

IPUSHIN Intercontinental Trading Company is in the business of developing the commercialization of caribou meat and by-products in Nunavik.

The investors in this project are Korean and Inuit communities (and/or individuals), with Caripoo Trading, as project director and coordinator, holding the majority of shares.

The majority of shares is held by Caripoo Trading Co. of Inukjuaq and private Inuit interests, with foreign capital secured from Korea. Shareholding is structured in such a way as to ensure cohesiveness among the Inuit who share the Leaf River herd, with the Korean partner as a minority shareholder. The Partnership Agreement is also structured to ensure that both Inuit and Korean parties benefit from the project. IPUSHIN benefits from the sale of meat and by-products and Korean interest are served through the reliable supply of by-products which are processed and distributed as finished medicinal products throughout Asia. Korea has already committed itself to buy the totality of antler production.

The guaranteed sale of by-products provides IPUSHIN with the cash and financial security it requires to develop, at least in part, a Canada-approved slaughtering/processing operation.

A document has been prepared inviting Inuit to take advantage of the opportunity to invest in this project. See annexes.

Management

Caripoo Trading will negotiate, manage, administer and conduct all commercial operations regarding meat, horns and by-products in Nunavik.

Directors

The Board of Directors of IPUSHIN consists of the following:

Jobie Epoo	Caripoo Trading Inc.
Dongshuk Shin	Korean Party
Daniel Epoo	Appointee

* * *

GOALS

The goal of the company is to develop commercial operations revolving around the Leaf River caribou herd which extends across Nunavik from Inukjuak to Aupaluk with the objectives of:

- 1) Developing a solid and comprehensive industry in Nunavik based on a major food resource;
- 2) Developing knowledge about caribou in the wild as well as in captivity;
- 3) Creating employment across the region; and,
- 4) Preserving the Leaf River herd and enhancing its environment.

Purpose of this Business Plan

- 1) Obtain a commercial quota and environmental permit from Environnement et Faune, Québec; and
- 2) Secure the balance of capital required to complete this project from financial institutions, funding agencies and private enterprise.

SOURCES AND UTILIZATION OF FUNDS

<u>SOURCES OF FUNDS</u>					
	Equity	Loan	Credit	Subsidy	Training
IPUSHIN	500,000				
Inuit*	100-200,000				
KIF		250,000 max			
BMO			x		
ABDP				99,500 max	
KRG (training)					491,380

*Inuit investors: Individuals, Makivik, FCNQ, LHCs.

* * *

<u>UTILIZATION OF FUNDS</u>	
<u>Research</u>	
Pens	\$ 5,000
Food	\$ 14,490
Labour	\$ 41,600
Transportation	<u>\$ 50,000</u>
Total	\$111,090
<u>Commercialization</u>	
Fences	\$ 43,000
Corral and Pens	\$ 13,000
Waste Disposal Site	\$ 4,000
Labour for fences	\$ 12,000
Abattoir	\$162,000
Processing Plant	\$168,000
Refrigerated Van and Truck	\$ 58,000
Transportation	<u>\$ 95,000</u>
Total	\$555,000
<u>Training</u>	\$491,380

CIRCULATION OF THE BUSINESS PLAN

Due to the wide and varied audience that will be reading this Business Plan, we are providing the following schematic so that all parties concerned can follow the flow of information.

Caripoo Trading

on behalf of

IPUSHIN Intercontinental Trading Company

submits this Business Plan to: _____ ...for the purpose of:

Environnement et Faune, Québec (MEF)	Obtaining quota
MEF	Environmental Permit
Agriculture, Canada	Obtaining abattoir permit Obtaining processing plant permit
EQC	Environmental review
HFTA	Regional support requirement
Makivik Corporation	Authorization to operate on Cat.111 lands
Pituvik LHC	Authorization to operate on Cat. 1 & 11 lands
Bank of Montreal	Term Loan and/or Credit Line
KRG	Land use permit
Kativik Investment Fund	Term Loan
ISC (ABDP)	Contribution
KRG	Training

PROJECT DESCRIPTION

HISTORY OF THE BUSINESS

Being their most abundant renewable resource, the Inuit of Northern Quebec have been considering the possibility of commercializing their caribou herds since the early 1980s when they began migrating to most communities of Nunavik. According to the MEF, the growth of the George and Leaf River herds has been such as to cause a potential over-population crisis. The possibility of commercializing caribou meat and by-products is, therefore, now feasible following amendments to the Province of Quebec's Wildlife Act (Bill #12) passed June 17, 1994.

Prior to these amendments and since 1991, Caripoo Trading of Inukjuak was able to gather and sell "hard horns" to a Korean trading company located in Los Angeles which, in turn, resold the total production to its parent company based in Seoul, Korea. This operation was successful right from the beginning and will continue to be according to projected demand from Korea.

IPUSHIN Intercontinental Trading Company Inc.

With the changes made to the Wildlife Act, Caripoo and its Korean partner have now created IPUSHIN Intercontinental Trading Company Inc. to undertake the following:

- 1) Continue hard horn operations on a larger scale;
- 2) Commercialize caribou meat in regional and domestic markets as well as in Europe and Asia; and
- 3) Study the long term possibility of raising caribou for commercial purposes.

More specifically, IPUSHIN proposes to develop this project over a five year period with the following objectives:

- 1) To break even or be profitable as soon as possible;
- 2) To develop its slaughtering process to meet government standards;
- 3) To ensure the active participation of all communities presently using the Leaf River herd;
- 4) To ensure proper management of the herd; and
- 6) To create local Inuit employment through the injection of foreign capital.

REQUEST FOR QUOTA

Research quota: 110 head of caribou. Refer to description of research on page 22.

Commercial quota: 5,000 head of caribou. While there is no certainty of this quota being met, provision must, nevertheless, be made to replenish the quota whenever it is reached.

HERD MANAGEMENT

IPUSHIN'S *raison d'être* is commercial and for that reason alone it must involve itself with caribou management as its primary resource.

The Leaf River herd must, as much as possible, be maintained in its pristine state. While a small portion of the herd may be sacrificed to launch commercial operations, the master mold and its gene pool must be kept wild and, as much as possible, in its original state. This philosophy also ensures that subsistence harvesting remains unaffected.

OPERATIONS

HARD HORN OPERATIONS

This activity consists of gathering horns that have fallen on the ground during the shedding period of the caribou. Till now, Caripoo Trading has been able to gather some 15,000 lbs. of *hard horns* during the early winter months in the area around Inukjuak. It is expected that neighboring communities and an extended effort could yield over 200,000 lbs. annually. It should be noted that Caripoo has recently brokered the sale of 42,000 lbs. of horns on behalf of the FCNQ.

In the fall of 1994, Caripoo negotiated a price of \$9.00 US/kg. for hard horns with Korea. This price is subject to fluctuation depending on international supply. The Korean buyer has confirmed being able to absorb 220,000 lbs. of caribou antlers from Northern Quebec alone.

HERDING

Herding is the process by which groups of caribou will be directed, either by snowmobile in the winter or helicopter in the summer, towards fences that will funnel the animals found within a 50 km. radius of the abattoir site into one large corral capable of holding 3,000 head.

MEAT PROCESSING - Abattoir and Meat Processing Plant

Given the type of installation it has designed, IPUSHIN plans to run a professional operation in order to conform to government commercial and export standards and, therefore, market its meat outside the region as early as possible. Caripoo is presently holding discussions with Nunavik Arctic Foods with respect to meat distribution as well as other groups who have established meat distribution networks and show interest in marketing caribou meat. It is, therefore, in the company's interest to work with high standards. The capacity of the Abattoir and Processing Plant for this project is 100 head/day.

MAXIMIZATION OF BY-PRODUCTS

IPUSHIN will, wherever possible, commercialize caribou by-products in order to maximize its efficiency and reduce waste. Caripoo is presently holding discussions with Japanese interests with respect to the recuperation of viscera which could eliminate a high portion of waste that the project has to dispose of. Should these negotiations fail, IPUSHIN will proceed with its waste disposal plan as described on page 24.

SOFT HORN OPERATIONS

Unlike New Zealand, cropping freshly grown *soft horns* from live animals is not permitted in Quebec. These, however, as well as skins, penises and sinews are available for sale as by-products of a slaughtering operation focused on the sale of

meat. Ideally, soft horn operations are carried out during the first 55 days of growth of said horns.

IPUSHIN expects to earn \$400.00 US/kg. for soft horns, again depending on supply and price fluctuations.

TRANSPORTATION

Carcasses will be stored in a refrigerated trailer at the abattoir. A separate refrigerated truck will transport them to the processing plant and also be used to store and transport produce from the processing plant to Inukjuak Airport where it will be flown to La Grande Airport. There it will be loaded on KEPA trucks bound for Montreal, to the distributor's warehouse.

MARKETING

Due to the high cost of operating in the Arctic and due also to the small quantities in which it is dealing, IPUSHIN will target the high-end market for its meat through established distributors.

MANAGEMENT

Due to the experimental nature of this project, management's main concerns revolve around defining a financial strategy that makes provision for trial and error and ad hoc decision making that must be amortized over a small quota and limited number of operating days.

Furthermore, the only operations of this project that are fully controllable are the Research Program and the Abattoir/Processing Plant operations for which training costs are high.

Finally, the Research Program is a premium for which the project pays highly but it is essential in determining the long range economics of caribou husbandry.

TRAINING

Training in meat processing will be comparable to past training programs approved and funded by the CQDM. See Program and Cost Estimate in Revenue and Cost Assumptions, Page 35.

IMPACT OF SUCCESS OR FAILURE

Hypothetically, failure is conceivable if disease suddenly sets into the Leaf River herd or if its migration route shifts dramatically out of reach of Inukjuak. Disease would bury the project but a shift in migration could be compensated by moving the portable abattoir and fences to a more appropriate location.

On the other hand, the success of this project is difficult to gauge both in terms of technical and scientific knowledge and employment across Nunavik.

4) Freezing and Warehousing Facilities:

Refrigerated trucks will be required in Inukjuak for products in transit between the abattoir, the processing plant and the airport. IPUSHIN also expects to eventually set up drying facilities for horns in order to maintain their quality and reduce their weight for shipping.

5) Waste Disposal Site

A 10,000 sq. ft. fenced-in area is provided for 2 miles from the abattoir site. Refer to Environmental Considerations on Page 24. A special Game Fence will be used to prevent small animals from entering this compound.

OPERATIONAL PLAN

PROCESS

IPUSHIN's process will consist of the following operations:

- 1) Herding;
- 2) Slaughtering;
- 3) Processing;
- 4) Waste Disposal; and
- 5) Shipping.

Project site: 5 km. outside Inukjuaq, near water. See Map.

TIME FRAME

For the purposes of this Business Plan, the proposed time frame is five (5) years.

An initial start-up phase will:

- 1) Provide basic infrastructure facilities;
- 2) Secure markets for meat;
- 3) Test IPUSHIN's ability to meet government standards; and,
- 4) Start of research.

Following the results of research conducted in the first two (2) years, the follow-up phase, starting in Year Three (3) will focus on caribou domestication and husbandry on a regional scale.

BUSINESS CYCLE

IPUSHIN foresees making a profit on the *hard horn* operations scheduled to take place this winter, from December 1994 until March 1995. Caripoo expects to triple production from 15,000 lbs. to 45,000 lbs., thus building up its equity in the project. The company also expects to begin abattoir operations as early as Fall 1995 followed by Spring-Summer 1996 where a total number of 3,500 caribou is targeted to be slaughtered.

The winter season is prime time for quality meat. Winter is also prime time for collecting *hard horns* in large quantities. The two operations combined ensure profit. Given the size of the Leaf River herd, exports become significant for the economy of the Inuit as well as of the Province of Quebec.

IPUSHIN will, therefore, operate at full capacity over eleven (11) months of the year, from November to September. It should be noted that females will be spared between April and September.

SCHEDULE

1995

Winter	Collection of 75,000 lbs. of hard horns
Spring	Present Business Plan. Obtain permits and quota from MEF. Secure financing. Order equipment.
July	Delivery of materials and equipment by Sea Lift. Construction of fences and corrals. Delivery of abattoir to site. Construction of Processing Plant.
Fall	Begin slaughtering operations with 1,000 head.

* * *

1996

Fall/Winter	Collection of 100,000 lbs. of hard horns Slaughtering of 750 head of caribou Renewal of quota.
Spring/Summer	Slaughtering of 3,500 head of caribou Sale of 1,000 lbs. of soft horns and by-products

* * *

1997

Fall/Winter	Collection of 150,000 lbs. of hard horns Slaughtering of 3,000 head of caribou
Spring/Summer	Slaughtering of 2,000 head of caribou Sale of 2,000 lbs. of soft horns and by-products

* * *

1998

Fall/Winter	Collection of 200,000 lbs. of hard horns Slaughtering of 3,000 head of caribou Caribou Domestication and Management Plan
Spring/Summer	Slaughtering of 2,000 head of caribou Sale of 2,000 lbs. of soft horns Start of domestication project

* * *

1999

Fall/Winter Collection of 200,000 lbs. of hard horns
Slaughtering of 3,000 head of caribou

Spring/Summer Slaughtering of 2,000 head of caribou
Sale of 2,000 lbs. of soft horns

* * *

2000

Fall/Winter Collection of 200,000 lbs. of hard horns
Slaughtering of 3,000 head of caribou

Spring/Summer Slaughtering of 2,000 head of caribou
Collection of 2,000 lbs. of soft horns

Abattoir (see plans in annex)

PROCESSING PLANT (see plans in annex)

WASTE DISPOSAL (as discussed on page 24)

STRENGTHS AND WEAKNESSES

Strenghts

Hard horn operations have been successful in the past and promise to be even more so in the future.

The Korean demand for hard and soft horns has been identified and confirmed at 200 metric tons (220,000 lbs.) per year.

Caribou meat is known to be desirable in the Province of Quebec, Greenland, France, Germany and Korea. The resource is abundant and ensures adequate volume for large scale commercial operations. Further to this, Nunavik Arctic Foods and other meat distributors have verbally offered to take all of IPUSHIN's production.

Labour for the purpose of herding and meat processing is available, although it may require some training.

The scale of this project can be profitable for all communities that share the Leaf River herd and IPUSHIN welcomes shared ownership of the business.

The project seems financially sound in all respects and has the added advantage of attracting foreign capital.

Weaknesses

No apparent weaknesses other than a lack of knowledge of the Leaf River herd and long-range economic data

DESCRIPTION OF THE RESOURCE

Environment and Wildlife, Quebec, has been conducting research on Northern Quebec's two (2) main caribou herds, the largest being the George River herd with 800,000 head, followed by the Leaf River herd with 260,000 head. In its research documents, MEF suggests that their numbers are so overwhelming that it is reasonable to expect that the caribou can eat themselves out of existence. Since subsistence harvesting and sport hunting have a very negligible effect on the growth of the herd, Environment and Wildlife authorities encourage some form of reduction of these herds. The survival of these herds is of vital interest to the Inuit and to both Governments.

MEF published a report entitled *Modalités du suivi de l'exploitation commerciale du caribou au Nord-du-Québec* (Serge Couturier, Mai 1994) in which the Ministère suggests a commercial quota of 12,000 head of caribou for the 1994-1995 season for all 9 Inuit communities located between Inukjuak and Aupaluk.

Given that caribou is intimately linked to Inuit culture and tradition, IPUSHIN wishes to create the least impact possible on the wild herd by using conservative commercial quotas while it develops a domesticated herd from the wild herd's gene pool, thus ensuring, in the long term, a healthy and reliable supply of commercial animals bred in each community.

Given that factual knowledge about the Leaf River herd is negligible, we can only extrapolate on data provided on the George River herd and, even there, scientific papers do admit to incomplete data. This being said, the promoters wish to conduct their own studies in conjunction with MEF in order to establish the husbandry and management processes on solid footing. The first two of years of this project will consist, in large part, of the verification of data and testing of assumptions.

Pending research results, we will assume the following herd distribution:

<u>Total</u>	<u>Male</u>	<u>Female</u>
260,000	130,000	130,000
5 years old	5,000	5,000
4 years old	10,000	10,000
3 years old	20,000	20,000
2 years old	25,000	25,000
1 year old	30,000	30,000
Calves	40,000	40,000

Quota suggested by MEF for 9 communities: 12,000 head.

Quota requested by IPUSHIN for commercialization: 5,000 head.

Quota requested by IPUSHIN for research: 110 head.

COMMUNITY IMPACT

EMPLOYMENT

This project had its modest beginnings in Inukjuak with Caripoo Trading gathering hard horns and selling them to Korean interests. Sales volume has been in the neighborhood of 15,000 lbs. annually with cash income of \$50,000.00 for gatherers. In the scenario where 220,000 lbs. are sold to Korea, cash income would be in the order of \$660,000.00 spread across the region.

The Leaf River herd is shared by nine communities of Nunavik and, therefore, they are all invited to participate in this project.

With respect to meat processing, estimated employment opportunities at full production in Inukjuak alone consist of the following:

- Gathering hard horn: no limit
- Herders: between 30 and 50 in the winter. Summer herding would be done by helicopter thus employing 2 to 3 pilots.
- Abattoir personnel: up to 10
- Corral employees: 3
- Processing Plant personnel: 8
- Track truck drivers: 2
- Coordinators: 2
- Administrators and clerical staff: 2
- Meat Inspectors: 2

Research will initially only employ some 5 persons, but its impact is long term in that it will be instrumental in launching caribou husbandry across the region and in developing CEGEP curriculum in caribou management.

MANAGEMENT

1) Herd Management

Besides being a profit-oriented commercial operation, this project also seeks to reduce the size of the Leaf River herd. Because it is over-populated, the herd could possibly eat itself out of existence in certain areas and change its migration patterns. This commercial process, therefore, has the potential of ensuring that the caribou herd can be stabilized in order to ensure its continued existence in the region for use by future generations of Inuit.

2) Husbandry/Domestication

The Saami process, which has been going on for some 350 years, also teaches and proves to us that there are many spin-offs from this industry, namely in the areas of research, education and caribou management. This will be fully documented as the project evolves. In this respect, IPUSHIN will be negotiating with the Kativik School Board for the development of a curriculum in caribou management similar to that used

in Kautokeino (Norway) at the senior high school level. This being said, IPUSHIN will promote caribou husbandry across the region in order to spread the wealth to all communities and to ensure a predictable supply of caribou on a year round basis.

3) Regional Integration

This project, having regional content, can provide complimentary services to the existing Inter-Community Trade process and ensure adequate returns for all parties.

SOCIAL IMPACT

This project is viewed positively for its potential of creating desperately needed jobs in the community.

More important, however, is its potential for the development of caribou husbandry and management. Not only would this spare the wild herd, this process should spread throughout the region and create local husbandry projects, thus ensuring family based economies as well as a predictable supply of caribou. This aspect of the over-all commercialization plan would start in the third year of operation following two (2) years of preliminary studies.

Further to this, caribou management should become an integral part of CEGEP curriculum in Nunavik with a comprehensive set of courses covering every aspect of the process from accounting to caribou economics, from biological research to raising a domesticated herd.

IPUSHIN, therefore, sees the social impact of this project as being beneficial in many respects, from employment to education.

Finally, given that IPUSHIN will use a maximum of 5,000 head at peak operations and given also that it intends to domesticate its supply, the impact on the herd should be negligible and not hinder subsistence harvesting.

TECHNICAL IMPACT - RESEARCH

In order to maximize its impact, to increase its knowledge about the resource and to ensure a reliable supply of caribou for the future, IPUSHIN plans to conduct research on caribou husbandry.

The purpose of this research project is not limited to gathering biological data. Just as important is the economic dimension of raising/domesticating caribou. Our projections regarding this research project are theoretical in that they are based on the MLCP research project that was conducted over a 30 day period. This data must be verified on a larger number of caribou over a two year period in order to measure the true cost of husbandry.

Research will have two components, both fully controlled.

1) The first component will repeat the exercise conducted by MEF (formerly MLCP) in Kuujuaq in 1987 and will focus on the biology of the animal from birth.

Group 1

Group Size: 50, selected from a large round-up in the Spring of 1996.
Sex: Female
Age: 3 years old
Status: Gestating

2) The second survey group will be selected from the same round-up and will provide for a theoretically balanced herd of 60 head. The focus of this component will be reproduction.

Group 2

Group Size:	60	
Sex:	Male / Female	
Age: 5 years	1	5
4	2	10
3	3	15
2	4	20

None of the animals contained in the survey groups will be slaughtered in the first two (2) years of this experiment. Pens will be properly irrigated for drainage, padded for bedding and groomed daily for sanitary purposes and will provide for 20 square meters of space per animal. Each group will have two pens of equal size.

In all other ways possible, i.e. in terms of technical standards and the comprehensive set of objectives of the survey, this research project will respect the protocol followed by the MLCP in 1987 as described in the document *Projet expérimental de garde de caribous en captivité à Kuujuaq, Nouveau-Québec, en vue de leur commercialisation*, D. Vandal, J. Huot, Avril 1989.

IPUSHIN expects to work in full cooperation with MEF technical staff for this project.

LONG TERM PROSPECTS

It is impossible to say right now what other commercialization projects will emerge and how the herd will be managed after this "herd reduction and stabilization" phase is over. By itself, this project, with a quota of 5,000 head will have very little impact on the herd which has a presumed annual rate of growth of 15%. We can project attempts at imitating the Saami in herding but other options may arise in the next five years. The possibility of raising and domesticating caribou is an option that will definitely be studied for the benefit of the wild herd, Inuit culture and economic prosperity.

ENVIRONMENTAL CONSIDERATIONS

CAPTIVITY

Purpose

Other than research, the purpose of captivity is three-fold:

- 1) Ensure selection;
- 2) Facilitate inspection; and
- 3) Plan production.

Special consideration must be given to the health of animals while in corrals and for this reason pens will be of adequate size, irrigated and groomed to minimize contamination by urine and fecal matter and in sufficient number to move the animals from one corral to another. Corrals and pens will be cleaned after each group of animals.

Animals will be funnelled into a main corral of 10,000 sq.m. (100m x 100m) capable of holding up to 3,000 animals rounded-up for sorting. Sorting will be done within 48 hours. Animals picked for slaughter will be directed into smaller pens each capable of holding up to 250 animals. Food will be provided to those animals who stay in pens for extended periods, say 5 days or more.

Pens used for research purposes will have a holding capacity of 20 sq.m. per animal. For sanitary reasons, each group will have two corrals of equal size which will be cleaned regularly.

See layout in annex. Cost estimates on Page 33.

WASTE DISPOSAL

Abattoir Facilities

Waste from the abattoir will consist of viscera (guts), some bones and some skins. That which cannot be sold will be taken out to a designated area on the land and spread for composting on a 5 year trial basis. The maximum estimated volume of waste for 5,000 head is 200,000 lbs., spread in a fenced-in area of 10,000 sq. ft.

Waste water from the same abattoir, estimated at 10 gallons per head per day will be disposed of in the same area.

The location of this site will be chosen with water contamination as well as odorous and visual pollution in mind.

Contaminated carcasses will be burned near said site with their ashes spread in the composting field.

IPUSHIN will request the expertise of Agriculture Canada and support from environmental authorities in order to make the composting experiment a success.

Processing Plant

Waste from the processing will consist of waste water estimated at 5 gallons per head and some meat and bone residue.

Waste water will be disposed of through municipal services. Other waste will be taken to the composting site.

Water

Water on the abattoir site has been tested and proves to be of excellent quality.

MARKETING

Whether it be for meat or by-products, the demand far exceeds the supply.

HORNS

Sales of horns, soft as well as hard, are guaranteed. Korea confirms that it can use up to 200 metric tons per year of horns from IPUSHIN.

MEAT

Buyers for caribou meat are located in the Province of Quebec, the USA, Greenland, France, Germany and Korea. For export purposes, IPUSHIN intends to conform to quality guidelines set by the agriculture departments of the Federal and Provincial Governments.

IPUSHIN has already started conducting a basic market survey in the markets named above. As mentioned before, discussions with potential buyers confirm that the total meat production of IPUSHIN will be sold.

PRICING

Horn and meat prices will be subject to fluctuation like all other commodities.

It should be noted that caribou should be a high priced meat due to:

- 1) The high production costs of operating in the Tundra;
- 2) The relatively small volume the company is dealing with; and
- 3) The quality and nutritional value of the meat.

MARKETS AND COMPETITION

International

Horns

From the information we have been able to gather, horn producing countries are New Zealand, China, India, Russia and Tuktoyaktuk.

The market, which consists of Japan, Korea and China, is vast and the Koreans, who seem to be the leaders in this industry, experience problems in obtaining predictable quantities and quality. With the long term in mind, IPUSHIN will base its reputation on providing such predictable quantities of the desired products.

Meat

The domestic market for horns is non-existent. As for caribou meat products, the Quebec market is the largest within reach. Within the domestic market, caribou meat cannot compete on a price basis and must, therefore, develop a high-end product image.

Other Native Groups

Since the Government of Quebec has modified the legislation regarding the commercialization of wildlife, at least one native group has requested a study for a community butcher shop. Others will surely follow, especially those communities that share the George River herd. IPUSHIN's project should not be affected by these projects, but rather would suggest that a concerted effort be made across Nunavik to concentrate the production and sale of meat and by-products in order to maintain some stability in pricing and consistency of image in the industry.

REVENUE AND COST PROJECTIONS

REVENUE PROJECTIONS

\$

BEST CASE SCENARIO

	1996	1997	1998	1999	2000
<u># Head</u>	5,000	10,000	20,000	30,000	50,000
Soft Horn	400,000	800,000	1,600,000	2,400,000	4,000,000
Skins	10,000	20,000	40,000	60,000	100,000
Meat	1,400,000	2,800,000	5,600,000	8,400,000	14,000,000
Hard Horn	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000
Total	3,130,000	4,940,000	8,560,000	12,180,000	19,420,000

* * *

REALISTIC SCENARIO

	1996	1997	1998	1999	2000
<u># Head</u>	5,000	5,000	5,000	5,000	5,000
<u>Soft Horn</u>	400,000	400,000	400,000	400,000	400,000
<u>Skin</u>	10,000	10,000	10,000	10,000	10,000
<u>Meat</u>	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
<u>Hard Horn</u>	360,000	450,000	600,000	900,000	1,320,000
Total	2,170,000	2,260,000	2,410,000	2,710,000	3,130,000

* * *

WORST CASE SCENARIO

	1,500	2,500	5,000	5,000	5,000
<u># Head</u>	1,500	2,500	5,000	5,000	5,000
Soft Horn	120,000	200,000	240,000	320,000	400,000
Skins	3,000	5,000	6,000	8,000	10,000
Meat	420,000	700,000	840,000	1,120,000	1,400,000
Hard Horn	300,000	300,000	450,000	600,000	1,200,000
Total	843,000	1,205,000	1,536,000	2,048,000	3,010,000

COMMERCIALIZATION PROJECT

Cost Estimates

Capital Costs

	<u>Equipment</u>	<u>Transport</u>
Fences (6 Km)	\$ 43,000	\$ 40,000
Corrals and Pens	\$ 13,000	\$ 25,000
Waste Disposal Site	\$ 4,000	n/a
Labour (6 employees x 5 weeks @ \$400.00)	\$ 12,000	n/a
Portable abattoir	\$162,000	\$ 10,000
Processing Plant (turnkey)	\$168,000	\$ 5,000
Refrigerated Van	\$ 46,000	\$ 10,000
Truck	<u>\$ 12,000</u>	<u>\$ 5,000</u>
Total	\$460,000	\$ 95,000

Operating Costs

A) Hard Horn Operation

Revenue for collectors (\$3.25/lb)
Transportation from Inukjuak to LG-2 (\$0.35/lb.)
Transportation from Inukjuak to Dorval Airport (\$0.65/lb.)
Miscellaneous (\$0.75/lb)

B) Abattoir (cost for a 7 day week)

Corral staff (2)
Abattoir staff (10)
Track truck drivers (2)
Total wages: 14 employees x \$400.00/week \$ 5,600
Fuel (heating + electricity) \$ 1,000
Cleaning Products \$ 7,000
Herders (\$10.00/head)
Transportation from Inukjuak to LG-2 (\$0.35/lb.)
Transportation from LG-2 to Montreal (\$0.65/lb.)

C) Processing Plant

Total staff: 8 employees x \$400.00/week \$ 3,200
Fuel (heating) \$ 1,000
Electricity \$ 500
Municipal services \$ 1,000
Packaging Material \$ 25,000

D) Overhead Costs

Licence and Permit	\$ 3,000
Communication	\$ 3,000
Stationery	\$ 5,000
Office and Clerical	\$ 10,000
Bank Charges	\$ 12,000
Legal and Audit	\$ 20,000
Insurance	\$ 20,000
Travel and Accommodation	\$ 25,000
Inspection costs	\$ 30,000
Management Fees	\$ 45,000
Research and Development	<u>\$100,000</u>
Total	\$273,000

Fences:

Commercial(est. 6 km, \$43,000)

Vexar	60" x 50' rolls	@\$43.71	60 rolls/km	\$2,662.50
Burlap	40" x 300' rolls	@\$60.00	10 rolls/km	\$ 600.00
Posts	8'	@\$7.13	375 units/km	\$2,673.75
Blocks		@\$3.25	375 units/km	<u>\$1,218.75</u>
			Total	\$7,155.00/km

Research(240m + 280 m = 520m)

Vexar	48" x 50' rolls	@\$32.95	65 rolls	\$2,141.75
Burlap	40" 300' rolls	@\$60.00	5 rolls	\$ 300.00
Posts	10'	@\$9.35	200 units	\$1,870.00
Blocks		@\$3.25	200 units	<u>\$ 650.00</u>
			Total	\$4,961.75

Waste Disposal(100 m x 100 m)

Game fence	84" x 164'	@\$222.00	8 rolls	\$1,776.00
Posts	10'	@\$9.35	150 units	\$1,402.50
Blocks		@\$3.25	150 units	<u>\$ 487.50</u>
			Total	\$3,666.00

<u>Corrals & Pens</u>	Lumber	Total	\$13,213.00
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Transportation:

Sealift	1995=\$317.71/ton
<u>Container:</u>	20'=\$ 5,000
	40'=\$10,000

Vexar, Burlap, Game fence	= 2 x 40'
Posts, Blocks	= 4 x 20'
Lumber	= 5 x 20'

Container costs are from Montreal and are inflated for insurance and unforeseen costs. Price from Chisasibi should be lower.

RESEARCH PROJECT

Cost Estimates

Based on data provided in the document Projet expérimental de garde de caribous en captivité à Kuujuaq en vue de leur commercialisation, Vandal/Huot, 1989.

Feed and Hay

Daily consumption / caribou / day

Feed	=	1.5 Kg
Hay	=	2.8 Kg
Straw	=	20 bails per week = 1,040 bails = 20 tons

YEAR 1

Group 1	50 F				
Group 2	60 M/F				
Total	110 head	@ 1.5 Kg Feed x 365 days	= 60,225 Kg	27 m.tons	
	110 head	@ 2.8 Kg Hay x 365 days	= <u>112,420 Kg</u>	<u>51 m.tons</u>	
			172,645 Kg	78 m.tons	

YEAR 2

Group 1	50 Females	Expected birth ratio of 80%.			
	40 Calves				
Group 2	10 Males				
	50 Females	Expected birth ratio of 50%.			
	<u>25 Calves</u>				
Total	175 head	@ 1.5 Kg Feed x 365 days	= 95,800 Kg	44 m.tons	
	175 head	@ 2.8 Kg Hay x 365 days	= <u>178,850 Kg</u>	<u>81 m.tons</u>	
			274,650 Kg	125 m.tons	

COSTS

YEAR 1

Food:	Feed: \$300.00/ton	x	27	=	\$ 8,100.00
	Hay: \$ 90.00/ton	x	51	=	\$ 4,590.00
	Straw: \$ 90.00/ton	x	20	=	\$ 1,800.00
Fences				=	\$ 5,000.00
Transportation:	98 tons = 5, 40' containers @ \$10,000			=	\$ 50,000.00
Labour:	2 Full-time jobs x \$400.00/week			=	\$ 41,600.00
				Total	\$111,090.00

YEAR 2

Food:	Feed: \$300.00/ton	x	44	=	\$13,200.00
	Hay: \$ 90.00/ton	x	81	=	\$ 7,290.00
	Straw: \$ 90.00/ton	x	20	=	\$ 1,800.00
Transportation:	145 tons = 8, 40' containers @ \$10,000			=	\$ 80,000.00
Labour:	4 Full-time jobs @ \$400.00/week			=	\$ 83,200.00
				Total	\$185,490.00

TRAINING COSTS

The training required to work in a Canada Approved abattoir and meat processing plant takes up to 800 hours. This is the norm at the Centre de Développement de la Main d'oeuvre du Québec and covers:

- 1) Abattoir techniques
- 2) Meat processing techniques
- 3) Training in sanitary operations
- 4) Maintenance of equipment.

Ideally, training should be provided at the start-up phase of the operation but since we can only estimate the results of the herding process, IPUSHIN must make provision for staggered training sessions.

Budget

The following budget estimates are based on the complete training course, i.e. 800 hours

Training Plan		\$ 15,000.00
Training Documentation		<u>\$ 25,000.00</u>
	Total	\$ 40,000.00

Training in South

Foremen

12 weeks x 2 trainees @ \$400.00		\$ 9,600.00
Lodging and Accomodation		\$ 2,400.00
Transportation		\$ 9,000.00
Benefits		\$ 1,920.00
Supervision 12 weeks @ \$2,000.00		\$ 24,000.00
12 weeks x 1 <u>mechanic</u> @ \$400.00		\$ 4,800.00
Benefits		\$ 960.00
Food and Lodging		\$ 1,200.00
Transportation		<u>\$ 4,500.00</u>
	Total	\$58,380.00

Training in Inukjuak

Fall 1995

Slaughtering and Processing

10 weeks x 20 trainees @ \$400.00/week	\$ 80,000.00
Trainer <i>Inukjuak</i>	\$ 30,000.00
2 monitors	\$ 30,000.00
Food and Lodging	\$ 31,500.00
Transportation	<u>\$ 13,500.00</u>
Total	\$185,000.00

Cost Accounting

10 weeks x 2 trainees @ \$400.00/week	\$ 8,000.00
Food and Lodging	\$ 10,500.00
Transportation	<u>\$ 4,500.00</u>
Total	\$ 23,000.00

Spring 1996

Slaughtering and Processing (same as above)	Total	\$185,000.00
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<u>Total Training Cost</u>		<u>\$491,380.00</u>
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FINANCIAL FORECASTS

IPUSHIN
COSTS OF PROJECT

IPUSHIN			
COMMERCIALIZATION PROJECT			
COST ESTIMATES			
CAPITAL COSTS:	\$		
Fence (6km)	83000		
Corrals and Pens	38000		
Waste disposal site	16000		
Portable abattoir	172000		
Processing plan (turnkey)	173000		
Regrigerated Van	56000		
Truck	17000		
	555000		
TRAINING	491380		
RESEARCH PROJECT	69400		
WORKING CAPITAL	250600		
	1366380		
		POTENTIAL INVESTORS:	\$
		Kativik Regional Government	491380
		Ipushin	500000
		ABDP	99000
		Kativik Investment Fund or banks	200000
		Private investors	76000
		TOTAL INVESTMENTS	1366380

BEST CASE SCENARIO

**IPUSHIN
PROJECTED BALANCE SHEET**

BEST CASE SCENARIO:	1995 \$ Opening	1996 \$	1997 \$	1998 \$	1999 \$	2000 \$
ASSETS						
Current assets:						
Cash	253620	852286	3314207	7881890	14937730	27007276
Accounts receivable	0	480000	0	0	0	0
	<u>253620</u>	<u>1332286</u>	<u>3314207</u>	<u>7881890</u>	<u>14937730</u>	<u>27007276</u>
Fixed assets	456000	456000	456000	456000	456000	456000
Minus: Acc. Depreciation	0	75600	137300	187860	229459	263826
	<u>456000</u>	<u>380400</u>	<u>318700</u>	<u>268140</u>	<u>226541</u>	<u>192174</u>
ABDP contribution to fixed assets	99000	99000	99000	99000	99000	99000
	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>
TOTAL ASSETS	808620	1811686	3731907	8249030	15263271	27298450
LIABILITIES						
Current liabilities:						
Current portion of long term loan	11026	12425	14001	15776	17777	20012
Long term loan	188974	176549	162548	146772	128995	108963
	<u>200000</u>	<u>188974</u>	<u>176549</u>	<u>162548</u>	<u>146772</u>	<u>128975</u>
SHAREHOLDERS EQUITY						
Common Stock ???	0	0	0	0	0	0
Investments:						
Ipushin ???	500000	500000	500000	500000	500000	500000
Private investors ???	9620	9620	9620	9620	9620	9620
Retained earnings	0	0	1014092	2946738	7477862	14507879
Net income of the year	0	1014092	1932646	4531124	7030017	12052977
	<u>509620</u>	<u>1523712</u>	<u>3456358</u>	<u>7987482</u>	<u>15017499</u>	<u>27070475</u>
ABDP contribution to fixed assets	99000	99000	99000	99000	99000	99000
	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>
SHAREHOLDERS EQUITY PLUS LIABILITIES	808620	1811686	3731907	8249030	15263271	27298450

BEST CASE SCENARIO

IPUSHIN
PROJECTED INCOME STATEMENTS

	1996	1997	1998	1999	2000
BEST CASE SCENARIO:	\$	\$	\$	\$	\$
Revenues:					
Soft horns	400000	800000	1600000	2400000	4000000
Skins	10000	20000	40000	60000	100000
Meat	1400000	2856000	5824000	8904000	15120000
Hard horns	1320000	1320000	1320000	1320000	1320000
Training Project	185000				
TOTAL REVENUES	3315000	4996000	8784000	12684000	20540000
Operating expenditures:					
Gathering of H.H.	715000	715000	715000	715000	715000
Transport of H.H. (Inukjuak to Mtl)	220000	220000	220000	220000	220000
Miscellaneous expenses H.H.	165000	165000	165000	165000	165000
Salaries & benefits	128800	190414	389760	589960	1001000
Herders' salaries	50000	100000	200000	300000	500000
Electricity & heating fuel	8916	13188	26903	40689	69010
C.S.S.T. (abattoir & herders)	14519	24046	49835	76715	131938
Transport of S.H.: Inukjuak to Mtl	2000	4000	8000	12000	20000
Salaries & benefits	73600	108808	217616	322672	536536
C.S.S.T. (processing plan)	3871	5843	11925	18037	30583
Electricity & heating fuel	20000	20400	20808	21224	21648
Packaging material	87500	182000	378000	588000	1015000
Transport of meat: Inukjuak to Mtl	350000	700000	1400000	2100000	3500000
Municipal services	5500	8149	16646	25198	42757
Yearly fencing & corrals + transport	15800	16176	16508	16845	17188
C.S.S.T. fencing & corrals	690	718	747	776	808
Cleaning products	7000	10353	21112	31906	54054
Transport of skins: Inukjuak to Mtl	10000	20000	40000	60000	100000
Overhead costs	273000	278460	284029	289710	295504
Research project	50710	197096	0	0	0
K.I. F. Loan interest	23402	22003	20427	18652	16651
Dividend payments to investors ?	0	0	0	0	0
Depreciation	75600	61700	50560	41599	34347
TOTAL OPERATING EXPENSES	2300908	3063354	4252876	5653983	8487023
NET INCOME OF THE YEAR BEFORE INCOME TAX	1014092	1932646	4531124	7030017	12052977

IPUSHIN
APPENDIX 1

BEST CASE SCENARIO	1996	1997	1998	1999	2000
MEAT, SOFT HORNS & SKINS	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED
January		500	1000	2500	3000
February	1000	2000	2500	3000	4000
March	1500	2000	2500	3000	5500
April	500	1000	2000	3000	5500
May					
June					
July		500	2000	2500	3000
August	500	1000	2000	3000	6000
September	1500	3000	6000	9000	14000
October			2000	2000	3000
November				2000	3000
December					3000
	5000	10000	20000	30000	50000
MEAT:	\$	\$	\$	\$	\$
\$4. / lbs X 70!bs / caribou	1400000				
\$4.08 / lbs X 70 lbs / caribou		2856000			
\$4.16 / lbs X 70 lbs / caribou			5824000		
4.24 / lbs X 70 lbs / caribou				8904000	
\$4.32 / lbs X 70 lbs / caribou					15120000
Increase of 2% per year					
Cropping of soft horns and skins in August & September					

IPUSHIN
APPENDIX 2

REALISTIC SCENARIOS	1996	1997	1998	1999	2000
MEAT, SOFT HORNS & SKINS	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED
January					
February	1000	1000	1000	1000	1000
March	1500	1500	1500	1500	1500
April	500	500	500	500	500
May					
June					
July					
August	500	500	500	500	500
September	1500	1500	1500	1500	1500
October					
November					
December					
	5000	5000	5000	5000	5000
MEAT:	\$	\$	\$	\$	\$
\$4. / lbs X 70lbs / caribou	1400000				
\$4.08 / lbs X 70 lbs / caribou		1428000			
\$4.16 / lbs X 70 lbs / caribou			1456000		
4.24 / lbs X 70 lbs / caribou				1484000	
\$4.32 / lbs X 70 lbs / caribou					1512000
Increase of 2% per year					
Cropping of soft horns and skins in August & September					

IPUSHIN
APPENDIX 3

WORST CASE SCENARIO	1996	1997	1998	1999	2000
MEAT, SOFT HORNS & SKINS	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED	CARIBOUS CAPTURED
January					
February	300	500	600	800	1000
March	300	500	800	1000	1500
April	300	500	400	600	500
May					
June					
July					
August		200	300	400	500
September	600	800	900	1200	1500
October					
November					
December					
	1500	2500	3000	4000	5000
MEAT:	\$	\$	\$	\$	\$
\$4. / lbs X 70lbs / caribou	420000				
\$4.08 / lbs X 70 lbs / caribou		714000			
\$4.16 / lbs X 70 lbs / caribou			873600		
4.24 / lbs X 70 lbs / caribou				1187200	
\$4.32 / lbs X 70 lbs / caribou					1512000
Increase of 2% per year					
Cropping of soft horns and skins in August & September					

IPUSHIN
APPENDIX 4

BEST CASE SCENARIO	1996	1997	1998	1999	2000
HARD HORN PURCHASED	Lbs	Lbs	Lbs	Lbs	Lbs
January	40000	40000	40000	40000	40000
February	30000	30000	30000	30000	30000
March	30000	30000	30000	30000	30000
April					
May					
June					
July					
August					
September					
October					
November	60000	60000	60000	60000	60000
December	60000	60000	60000	60000	60000
	220000	220000	220000	220000	220000
HARD HORN REVENUES:	\$	\$	\$	\$	\$
\$6.00 / Lbs	1320000	1320000	1320000	1320000	1320000

IPUSHIN
APPENDIX 5

REALISTIC SCENARIO	1996	1997	1998	1999	2000
HARD HORN PURCHASED	Lbs	Lbs	Lbs	Lbs	Lbs
January	10000	10000	15000	25000	40000
February	10000	10000	10000	25000	30000
March		5000	5000	10000	30000
April					
May					
June					
July					
August					
September					
October					
November	20000	25000	35000	45000	60000
December	20000	25000	35000	45000	60000
	60000	75000	100000	150000	220000
HARD HORN REVENUES:	\$	\$	\$	\$	\$
\$6.00/Lbs	360000	450000	600000	900000	1320000

IPUSHIN
APPENDIX 6

WORST CASE SCENARIO	1996	1997	1998	1999	2000
HARD HORN PURCHASED	Lbs	Lbs	Lbs	Lbs	Lbs
January	10000	10000	10000	15000	35000
February	10000	10000	10000	10000	30000
March			5000	5000	15000
April					
May					
June					
July					
August					
September					
October					
November	15000	15000	25000	35000	60000
December	15000	15000	25000	35000	60000
	50000	50000	75000	100000	200000
HARD HORN REVENUES:	\$	\$	\$	\$	\$
\$6.00 / Lbs	300000	300000	450000	600000	1200000

IPUSHIN
APPENDIX 7

BEST CASE SCENARIO	1996		1997		1998		1999		2000	
ABATTOIR'S SALARIES:	20 weeks		29 weeks		58 weeks		86 weeks		143 weeks	
Rates (see below)	\$		\$		\$		\$		\$	
January										
February	4	25760								
March	5	32200								
April	2	12880								
May										
June										
July		0								
August	5	32200								
September	4	25760								
October										
November										
December										
	20	128800	29	190414	58	389760	86	589960	143	1001000
SALARY RATES: (2% + /year)										
14 employees per 8 hrs (40hrs/week)										
1996: \$460/week/employee										
1997: \$469/week/employee										
1998: \$480/week/employee										
1999: \$490/week/employee										
2000: \$500/week/employee										

IPUSHIN
APPENDIX 8

REALISTIC SCENARIO	1996		1997		1998		1999		2000	
ABATTOIR'S SALARIES:	20 weeks		20 weeks		20 weeks		20 weeks		20 weeks	
Rates (see below)	\$		\$		\$		\$		\$	
January										
February	4	25760								
March	5	32200								
April	2	12880								
May										
June										
July		0								
August	5	32200								
September	4	25760								
October										
November										
December										
	20	128800	20	131320	20	134400	20	137200	20	140000
SALARY RATES: (2% + /year)										
14 employees per 8 hrs (40hrs/week)										
1996: \$460/week/employee										
1997: \$469/week/employee										
1998: \$480/week/employee										
1999: \$490/week/employee										
2000: \$500/week/employee										

IPUSHIN
APPENDIX 9

WORST CASE SCENARIO	1996		1997		1998		1999		2000	
ABATTOIR'S SALARIES:	10 weeks		10 weeks		10 weeks		20 weeks		20 weeks	
Rates (see below)		\$		\$		\$		\$		\$
January										
February	2	12880								
March	2	12880								
April										
May										
June										
July		0								
August	3	19320								
September	3	19320								
October										
November										
December										
	10	64400	10	65660	10	67200	20	137200	20	140000
SALARY RATES: (2% + /year)										
14 employees per 8 hrs (40hrs/week)										
1996: \$460/week/employee										
1997: \$469/week/employee										
1998: \$480/week/employee										
1999: \$490/week/employee										
2000: \$500/week/employee										

IPUSHIN
APPENDIX 10

BEST CASE SCENARIO	1996		1997		1998		1999		2000	
PROCESSING PLANT										
SALARIES:	20 weeks		29 weeks		58 weeks		86 weeks		143 weeks	
Rates (see below)										
		\$		\$		\$		\$		\$
January										
February	4	14720								
March	5	18400								
April	2	7360								
May										
June										
July										
August	5	18400								
September	4	14720								
October										
November										
December										
	20	73600	29	108808	58	217616	86	322672	143	536536
SALARY RATES: (2% + /year)										
8 employees per 8 hrs (40hrs/week)										
1996: \$460/week/employee										
1997: \$469/week/employee										
1998: \$480/week/employee										
1999: \$490/week/employee										
2000: \$500/week/employee										

IPUSHIN
APPENDIX 11

REALISTIC SCENARIO	1996		1997		1998		1999		2000	
PROCESSING PLANT										
SALARIES:	20 weeks		20 weeks		20 weeks		20 weeks		20 weeks	
Rates (see below)										
		\$		\$		\$		\$		\$
January										
February	4	14720								
March	5	18400								
April	2	7360								
May										
June										
July										
August	5	18400								
September	4	14720								
October										
November										
December										
	20	73600	20	75040	20	76800	20	78400	20	80000
SALARY RATES: (2% + /year)										
8 employees per 8 hrs (40hrs/week)										
1996: \$460/week/employee										
1997: \$469/week/employee										
1998: \$480/week/employee										
1999: \$490/week/employee										
2000: \$500/week/employee										

IPUSHIN
APPENDIX 12

WORST CASE SCENARIO PROCESSING PLANT	1996		1997		1998		1999		2000	
SALARIES:	10 weeks		10 weeks		10 weeks		20 weeks		20 weeks	
Rates (see below)		\$		\$		\$		\$		\$
January										
February	2	7360								
March	2	7360								
April										
May										
June										
July										
August	3	11040								
September	3	11040								
October										
November										
December										
	10	36800	10	37520	10	38400	20	78400	20	80000
SALARY RATES: (2% + /year)										
8 employees per 8 hrs (40hrs/week)										
1996: \$460/week/employee										
1997: \$469/week/employee										
1998: \$480/week/employee										
1999: \$490/week/employee										
2000: \$500/week/employee										

IPUSHIN
APPENDIX 13

OVERHEAD COSTS FOR ALL SCENARIOS:	1996	1997	1998	1999	2000
	\$	\$	\$	\$	\$
Licence & permits	3000	3060	3121	3184	3247
Communication	3000	3060	3121	3184	3247
Stationery	5000	5100	5202	5306	5412
Office & clerical	10000	10200	10404	10612	10824
Bank charges	12000	12240	12485	12734	12989
Legal & audit	20000	20400	20808	21224	21649
Insurance	20000	20400	20808	21224	21649
Travel & accomodation	25000	25500	26010	26530	27061
Inspection costs	30000	30600	31212	31836	32473
Management fees	45000	45900	46818	47754	48709
Research & Development	100000	102000	104040	106121	108243
Total	273000	278460	284029	289710	295504
NOTE: Increase of 2% per year					

IPUSHIN
APPENDIX 14

MUNICIPAL SERVICES:	1996	1997	1998	1999	2000
	\$	\$	\$	\$	\$
Best case scenario:	5500	8149	16646	25198	42757
Realistic scenario:	5500	5620	5740	5860	5980
Worst case scenario:	2750	2810	2870	5860	5980
NOTE: \$275 per week for operating weeks (approximatif)					
2% increase per year					

**INFORMATION ON IPUSHIN'S CASH FLOWS:
NOTES**

1) **ABATTOIR COSTS:**

Salaries per week:

Salaries: 14 persons X \$400/week = \$5600.

Benefits: \$5600 X 15% = \$840.

Salaries & benefits + \$6440.

CSST: rate = \$7.96/100

2) **Salary rates:**

1996 = \$400/week + 15% = \$460

1997 = (\$400 + 2%) = \$408 + 15% = \$469

1998 = (\$408 + 2%) = \$417 + 15% = \$480

1999 = (\$417 + 2%) = \$426 + 15% = \$490

2000 = (\$426 + 2%) = \$435 + 15% = \$500

3) **Working weeks: ABATTOIR**

EXPECTED: 70 caribous per day

40 hrs for a 5 days' work

BEST SCENARIO:

1996 = **20 weeks**

1997 = 10000/70 caribous per day = 143 days
143/5 days of work per week = **29 weeks**

1998 = 20000/70 caribous per day = 286 days
286/5 days of work per week = **58 weeks**

1999 = 30000/70 caribous per day = 429 days
429 /5 days of work per week = **86 weeks**

2000 = 50000/70 caribous per day = 715 days
715/days of work per week = **143 weeks**

- 4) Revenue:
Payment of soft horn: 60 days after invoicing ??????
Payment of meat: 60 days after invoicing ??????
Payment of skins: 60 days after invoicing ??????
Payment of hard horns: 60 days after invoicing ??????
- 5) Abattoir: herders
\$10. per caribou
- 6) 5 gallons of gas in Inukjuak = 20.81 + 2% tax = \$21.23
Abattoir's fuel & electricity cost:
15 gallons per day = \$63.69 per day
\$63.69 X 7 days = \$445.83 per week
1996 = \$445.83 per week
1997 = \$445.83 + 2% inflation = \$454.75
1998 = \$454.75 + 2% inflation = \$463.85
1999 = \$463.85 + 2% inflation = \$473.13
2000 = \$473.13 + 2% inflation = \$482.59
- 7) Revenues from hard horns = \$6/lbs
- 8) C.S.S.T.:
Abattoir:
1995 = \$7.96/100
Increase of 2% per year:
1996 = 7.96 + 2% = \$8.12/100
1997 = 8.12 + 2% = \$8.28/100
1998 = 8.28 + 2% = \$8.45/100
1999 = 8.45 + 2% = \$8.62/100
2000 = 8.62 + 2% = \$8.79/100
- 9) Herders salaries
\$10/caribou
C.S.S.T. calculated on herders' salaries also
- 10) Transportation of products
I did not put any yearly inflation on transport
- 11) PROCESSING PLAN COSTS:
Salaries per week:
Salaries: 8 persons X \$400/week = \$3200.

Benefits: $\$3200 \times 15\% = \480 .
Salaries & benefits + $\$3680$.
CSST: rate = $\$5.16/100$

12) Salary rates:

1996 = $\$400/\text{week} + 15\% = \460
1997 = $(\$400 + 2\%) = \$408 + 15\% = \$469$
1998 = $(\$408 + 2\%) = \$417 + 15\% = \$480$
1999 = $(\$417 + 2\%) = \$426 + 15\% = \$490$
2000 = $(\$426 + 2\%) = \$435 + 15\% = \$500$

13) Processing plan has the same working weeks as the abattoir

14) C.S.S.T.:

Processing plan:

1995 = $\$5.16/100$

Increase of 2% per year:

1996 = $7.96 + 2\% = \$5.26/100$

1997 = $8.12 + 2\% = \$5.37/100$

1998 = $8.28 + 2\% = \$5.48/100$

1999 = $8.45 + 2\% = \$5.59/100$

2000 = $8.62 + 2\% = \$5.70/100$

15) Processing plan

Fuel & electricity:

1996 = $\$20,000$.

1997 = $\$20000 + 2\% = \$20,400$.

1998 = $\$20400 + 2\% = \$20,808$

1999 = $\$20808 + 2\% = \$21,224$

2000 = $\$21224 + 2\% = \$21,648$

16) Fencing & corrals + transport:

6 empl. X 5 weeks X $\$400 = \12000 .

$\$12000 + 15\%$ benefits = $\$13,800$.

1996 = $\$13,800 + \$2000 = \$15,800$.

1997 = $13800 + 2\% = \$14,076 + \$2100 = \$16,176$

1998 = $14076 + 2\% = \$14,358 + \$2150 = \$16,508$

1999 = $14358 + 2\% = \$14,645 + \$2200 = \$16,845$

2000 = $14645 + 2\% = \$14,938 + \$2250 = \$17,188$

C.S.S.T.:

1996: $13800 \times 5/100 = \$690$.

1997: $14076 \times 5.10/100 = \718 .

1998: $14358 \times 5.20/100 = \$747.$
1999: $14645 \times 5.30/100 = \$776.$
2000: $14938 \times 5.41/100 = \$808.$

17) ABATTOIR

1996: Cleaning products = \$7000 for 20 weeks = \$350 per week
1997: $\$350 + 2\%$ increase = \$357 per week
1998: $\$357 + 2\%$ increase = \$364 per week
1999: $\$364 + 2\%$ increase = \$371 per week
2000: $\$371 + 2\%$ increase = \$378 per week

18) Packaging material

1996 = .25 per pound
1997 = .26 " "
1998 = .27 " "
1999 = .28 " "
2000 = .29 " "

19) SKINS: Transportation costs:

Weight: 5 Lbs per skin

Transportation: Inukjuak to Montreal = \$1/Lbs = \$5/skin

20) CASH INFLOW FROM SALES:

- a) Soft horns are paid in October of each year
- b) Hard horn paid in May and January ??????
- b) Meat is paid within 60 days
- c) Skins are paid in November

21) Municipal services: (APPROXIMATE). 2% increase per year

1996: \$275 per week
1997: \$ 281 " "
1998: \$ 287 " "
1999: \$ 293 " "
2000: \$ 299 " "

22) REVENUES:

No increase in the income rates for all 5 years

23) RESEARCH PROJECT:

Salary benefits:

15% of \$400 = \$60.

$\$60 \times 2 \times 52 = \$6,240.$

Benefits = \$6,240 for year 1 and 2

C.S.S.T.:

Approximate: \$6/\$100

year 1: $41600 + 6240 = 47840$

$\$47,840 \times \$6/100 = \$2,870$

year 2: $83200 + 6240 = 89440$

$\$89,440 \times \$6/100 = \$5,366.$

In cashflow: Salaries are spread over 12 months for year 1

All other costs will be in capital costs

For year 2: all costs are in cashflows

24) Training:

Training for slaughtering and processing are spread over the months they are scheduled.

BEST CASE SCENARIO

IPUSHIN																		
CASH FLOWS PROJECTIONS																		
BEST CASE SCENARIO	Append.	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	TOTAL	TOTAL	TOTAL	
	#	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1997	1998	1999	2000
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:																		
Soft horns	1								100000	300000				400000	800000	1600000	2400000	4000000
Skins	1								2500	7500				10000	20000	40000	60000	100000
Meat	1		280000	420000	140000			140000	420000					1400000	2856000	5824000	8904000	15120000
Hard horns	4	240000	180000	180000								360000	360000	1320000	1320000	1320000	1320000	1320000
Accounts receivable		-240000	-460000	-600000	-140000	880000	420000		-522500	-307500	1140000	-290000	-360000	-480000	480000	0	0	0
TOTAL REVENUES		0	0	0	0	880000	420000	140000	0	0	1140000	70000	0	2650000	5476000	8784000	12684000	20540000
Operating expenditures:																		
1) Hard Horn operation costs:																		
Gathering of H.H.	4	130000	97500	97500								195000	195000	715000	715000	715000	715000	715000
Transport of H.H. (Inukjuak to Mtl)		40000	30000	30000								60000	60000	220000	220000	220000	220000	220000
Miscellaneous expenses H.H.		30000	22500	22500								45000	45000	165000	165000	165000	165000	165000
Sub-total Hard Horns costs		200000	150000	150000	0	0	0	0	0	0	0	300000	300000	1100000	1100000	1100000	1100000	1100000
2) Abattoir operation costs:																		
Salaries & benefits	7(N 2)		25760	32200	12880				32200	25760				128800	190414	389760	539960	1001000
Herders' salaries			10000	15000	5000				5000	15000				50000	100000	200000	300000	500000
Electricity & heating fuel	N 6		1783	2229	892				2229	1783				8916	13188	26903	40689	69010
C.S.S.T. (abattoir & herders)	N 8		2904	3833	1452				3021	3310				14519	24046	49835	76715	131938
Transport of S.H.: Inukjuak to Mtl									500	1500				2000	4000	8000	12000	20000
Sub-total abattoir operation costs		0	40447	53262	20224	0	0	0	42950	47353	0	0	0	204235	331648	674498	1019364	1721948
3) Processing plant costs:																		
Salaries & benefits	10 (N 12)		14720	18400	7360				18400	14720				73600	108808	217616	322672	536536
C.S.S.T. (processing plant)	N 14		774	968	387				968	774				3871	5843	11925	18037	30583
Electricity & heating fuel	N 15	2000	2000	2000	1800	1500	1000	1000	1500	1500	1800	1900	2000	20000	20400	20808	21224	21648
Packaging material	N 18		17500	26250	8750				8750	26250				87500	182000	378000	588000	1015000
Transport of meat: Inukjuak to Mtl			70000	105000	35000				35000	105000				350000	700000	1400000	2100000	3500000
Sub-total processing plant costs:		2000	104994	152618	53297	1500	1000	1000	64618	148244	1800	1900	2000	534971	1017051	2028349	3049933	5103767
4) Other costs:																		
Municipal services	14 (N 21)		1100	1375	550				1375	1100				5500	8149	16646	25198	42757
Yearly fencing & corrals + transport	N 16						15800							15800	16176	16508	16845	17188
C.S.S.T. fencing & corrals	N 16						690							690	718	747	776	808
Cleaning products	N 17		1400	1750	700				1750	1400				7000	10353	21112	31906	54054
Transport of skins: Inukjuak to Mtl	N 18								2500	7500				10000	20000	40000	60000	100000
Overhead costs	13	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	273000	278460	284029	289710	295504
Sub-total other costs:		22750	25250	25875	24000	22750	39240	22750	28375	32750	22750	22750	22750	311990	333856	379042	424435	510311
Research project	N 23	4226	4226	4226	4226	4226	4226	4226	4226	4226	4226	4225	4225	50710	197096	0	0	0
Training Project			-37000	-37000	-37000				-37000	-37000				-185000	0	0	0	0
K.I.F. loan payments - \$200,000 loan		2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	34428	34428	34428	34428	34428
Dividend payments to investors ???														0				
TOTAL OPERATING EXPENSES		231845	290786	351849	67616	31345	47335	30845	106037	198442	31645	331744	331844	2051334	3014079	4216317	5628160	8470453
Cash increase (decrease)		-231845	-290786	-351849	-67616	848655	372665	109155	-106037	-198442	1108355	-261744	-331844	598666	2461921	4567683	7055840	12069547
Cash beginning of period		253620	21775	-269011	-620860	-688476	160179	532844	641999	535961	337519	1445874	1184130	253620	852286	3314207	7881890	14937730
CASH END OF PERIOD		21775	-269011	-620860	-688476	160179	532844	641999	535961	337519	1445874	1184130	852286	852286	3314207	7881890	14937730	27007276

REALISTIC SCENARIO

**IPUSHIN
PROJECTED BALANCE SHEET**

REALISTIC SCENARIO:	1995 \$ Opening	1996 \$	1997 \$	1998 \$	1999 \$	2000 \$
ASSETS						
Current assets:						
Cash	253620	932286	1727750	2517443	3429597	4454068
Accounts receivable	<u>0</u>	<u>240000</u>	<u>60000</u>	<u>120000</u>	<u>120000</u>	<u>180000</u>
	253620	1172286	1787750	2637443	3549597	4634068
Fixed assets	456000	456000	456000	456000	456000	456000
Minus: Acc. Depreciation	<u>0</u>	<u>75600</u>	<u>137300</u>	<u>187860</u>	<u>229459</u>	<u>263826</u>
	456000	380400	318700	268140	226541	192174
ABDP contribution to fixed assets	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>
TOTAL ASSETS	808620	1651686	2205450	3004583	3875138	4925242
LIABILITIES						
Current liabilities:						
Current portion of long term loan	11026	12425	14001	15776	17777	20012
Long term loan	<u>188974</u>	<u>176549</u>	<u>162548</u>	<u>146772</u>	<u>128995</u>	<u>108963</u>
	200000	188974	176549	162548	146772	128975
SHAREHOLDERS EQUITY						
Common Stock ???	0	0	0	0	0	0
Investments:						
Ipushin ???	500000	500000	500000	500000	500000	500000
Private investors ???	9620	9620	9620	9620	9620	9620
Retained earnings	0	0	854092	1420281	2233415	3119746
Net income of the year	0	854092	566189	813134	886332	1067901
	<u>509620</u>	<u>1363712</u>	<u>1929901</u>	<u>2743035</u>	<u>3629366</u>	<u>4697267</u>
ABDP contribution to fixed assets	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>	<u>99000</u>
SHAREHOLDERS EQUITY PLUS LIABILITIES	808620	1651686	2205450	3004583	3875138	4925242

REALISTIC SCENARIO

IPUSHIN																		
CASH FLOWS PROJECTIONS																		
REALISTIC SCENARIO	Append.	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	#	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1996	1997	1998	1999	2000
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:																		
Soft horns	2								100000	300000				400000	400000	400000	400000	400000
Skins	2								2500	7500				10000	10000	10000	10000	100000
Meat	2		280000	420000	140000			140000	420000					1400000	1428000	1456000	1484000	1512000
Hard horns	5	60000	60000									120000	120000	360000	450000	600000	900000	1320000
Payment of accounts receivable		-60000	-340000	-420000	-140000	400000	420000	0	-522500	-307500	540000	310000	-120000	-240000	180000	-60000	0	-60000
TOTAL REVENUES		0	0	0	0	400000	420000	140000	0	0	540000	430000	0	1930000	2468000	2406000	2794000	3272000
Expenditures:																		
1) Hard Horn operation costs:																		
Gathering of H.H.	5	32500	32500									65000	65000	195000	243750	325000	487500	715000
Transport of H.H. (Inukjuak to Mtl)		10000	10000									20000	20000	60000	75000	100000	150000	220000
Miscellaneous expenses H.H.		7500	7500									15000	15000	45000	56250	75000	112500	165000
Sub-total Hard Horns costs		50000	50000	0	0	0	0	0	0	0	0	100000	100000	300000	375000	500000	750000	1100000
2) Abattoir operation costs:																		
Salaries & benefits	8 (N 2)		25760	32200	12880				32200	25760				128800	131320	134400	137200	140000
Herders' salaries			10000	15000	5000				5000	15000				50000	50000	50000	50000	50000
Electricity & fuel	N 6		1783	2229	892				2229	1783				8916	9095	9277	9463	9652
C.S.S.T. (abattoir & herders)	N 8		2904	3833	1452				3021	3310				14519	15013	15582	16137	16701
Transport of S.H.: Inukjuak to Mtl									500	1500				2000	2000	2000	2000	2000
Sub-total abattoir operation costs		0	40447	53262	20224	0	0	0	42950	47353	0	0	0	204235	207428	211259	214800	218353
3) Processing plant costs:																		
Salaries & benefits	11(N 12)		14720	18400	7360				18400	14720				73600	75040	76800	78400	80000
C.S.S.T. (processing plant)	N 14		774	968	387				968	774				3871	4030	4209	4383	4560
Electricity & heating fuel	N 15	2000	2000	2000	1800	1500	1000	1000	1500	1500	1800	1900	2000	20000	20400	20808	21224	21648
Packaging material	N 18		17500	26250	8750				8750	26250				87500	91000	94500	98000	101500
Transport of meat: Inukjuak to Mtl			7000	105000	35000				35000	105000				350000	350000	350000	350000	350000
Sub-total processing plant costs:		2000	104994	152618	53297	1500	1000	1000	64618	148244	1800	1900	2000	534971	540470	546317	552007	557708
4) Other costs:																		
Municipal services	14 (N 21)		1100	1375	550				1375	1100				5500	5620	5740	5860	5980
Fencing & corrals + transport	N 16						15800							15800	16176	16508	16845	17188
C.S.S.T. fencing & corrals	N 16						690							690	718	747	776	808
Cleaning products	N 17		1400	1750	700				1750	1400				7000	7140	7280	7420	7560
Transport of skins: Inukjuak to Mtl	N 18								2500	7500				10000	10000	10000	10000	10000
Overhead costs	13	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	273000	278460	284029	289710	295504
Sub-total other costs:		22750	25250	25875	24000	22750	39240	22750	28375	32750	22750	22750	22750	311990	318114	324304	330611	337040
Research project	N 23	4226	4226	4226	4226	4226	4226	4226	4226	4226	4226	4225	4225	50710	197096	0	0	0
Training Project			-37000	-37000	-37000				-37000	-37000				-185000	0	0	0	0
K.I.F. loan payments - \$200,000 loan		2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	34428	34428	34428	34428	34428
Dividend payments to investors ???														0				
TOTAL OPERATING EXPENSES		81845	190786	201849	67616	31345	47335	30845	106037	198442	31645	131744	131844	1251334	1672536	1616307	1881845	2247529
Cash increase (decrease)		-81845	-190786	-201849	-67616	368655	372665	109155	-106037	-198442	508355	298256	-131844	678666	795464	789693	912155	1024471
Cash beginning of period		253620	171775	-19011	-220860	-288476	80179	452844	561999	455961	257519	765874	1064130	253620	932286	1727750	2517443	3429597
CASH END OF PERIOD		171775	-19011	-220860	-288476	80179	452844	561999	455961	257519	765874	1064130	932286	932286	1727750	2517443	3429597	4454068

WORST CASE SCENARIO

**IPUSHIN
PROJECTED BALANCE SHEET**

WORST CASE SCENARIO:	1995 \$ Opening	1996 \$	1997 \$	1998 \$	1999 \$	2000 \$
ASSETS						
Current assets:						
Cash	253620	186851	413444	698457	1284674	2079145
Accounts receivable	0	180000	0	120000	120000	300000
	<u>253620</u>	<u>366851</u>	<u>413444</u>	<u>818457</u>	<u>1404674</u>	<u>2379145</u>
Fixed assets	456000	456000	456000	456000	456000	456000
Minus: Acc. Depreciation	0	75600	137300	187860	229459	263826
	<u>456000</u>	<u>380400</u>	<u>318700</u>	<u>268140</u>	<u>226541</u>	<u>192174</u>
ABDP contribution to fixed assets	99000	99000	99000	99000	99000	99000
TOTAL ASSETS	808620	846251	831144	1185597	1730215	2670319
LIABILITIES						
Current liabilities:						
Current portion of long term loan	11026	12425	14001	15776	17777	20012
Long term loan	188974	176549	162548	146772	128995	108963
	<u>200000</u>	<u>188974</u>	<u>176549</u>	<u>162548</u>	<u>146772</u>	<u>128975</u>
SHAREHOLDERS EQUITY						
Common Stock ???	0	0	0	0	0	0
Investments:						
Ipushin ???	500000	500000	500000	500000	500000	500000
Private investors ???	9620	9620	9620	9620	9620	9620
Retained earnings	0	0	48657	45975	414429	974823
Net income of the year	0	48657	-2682	368454	560394	957901
	<u>509620</u>	<u>558277</u>	<u>555595</u>	<u>924049</u>	<u>1484443</u>	<u>2442344</u>
ABDP contribution to fixed assets	99000	99000	99000	99000	99000	99000
SHAREHOLDERS EQUITY PLUS LIABILITIES	808620	846251	831144	1185597	1730215	2670319

WORST CASE SCENARIO

**IPUSHIN
PROJECTED INCOME STATEMENTS**

	1996	1997	1998	1999	2000
WORST CASE SCENARIO:	\$	\$	\$	\$	\$
Revenues:					
Soft horns	120000	200000	240000	320000	400000
Skins	3000	5000	6000	8000	10000
Meat	420000	714000	873600	1187200	1512000
Hard horns	300000	300000	450000	600000	1200000
Training project	185000				
Total revenues	1028000	1219000	1569600	2115200	3122000
Operating expenditures:					
Gathering of H.H.	162500	162500	243750	325000	650000
Transport of H.H. (Inukjuak to Mtl)	50000	50000	75000	100000	200000
Miscellaneous expenses H.H.	37500	37500	56250	75000	150000
Salaries & benefits	64400	65660	67200	137200	140000
Herders' salaries	15000	25000	30000	40000	50000
Electricity & fuel	4458	4548	4639	9463	9652
C.S.S.T. (abattoir & herders)	6447	7507	8213	15275	16701
Transport of S.H.: Inukjuak to Mtl	600	1000	1200	1600	2000
Salaries & benefits	36800	37520	38400	78400	80000
C.S.S.T. (processing plan)	1936	2015	2104	4383	4560
Electricity & heating fuel	20000	20400	20808	21224	21648
Packaging material	26250	45500	58800	78400	101500
Transport of meat: Inukjuak to Mtl	105000	175000	210000	280000	350000
Municipal services	2750	2810	2870	5860	5980
Fencing & corrals + transport	15800	16176	16508	16845	17188
C.S.S.T. fencing & corrals	690	718	747	776	808
Cleaning products	3500	3570	3640	7420	7560
Transport of skins: Inukjuak to Mtl	3000	5000	6000	8000	10000
Overhead costs	273000	278460	284029	289710	295504
Research project	50710	197096	0	0	0
K.I.F. loan interest	23402	22003	20427	18652	16651
Dividend payments to investors ?	0	0	0	0	0
Depreciation	75600	61700	50560	41599	34347
TOTAL OPERATING EXPENSES	979343	1221682	1201146	1554806	2164099
EXCESS OF REVENUES OVER EXPENDITURES	48657	-2682	368454	560394	957901

WORST CASE SCENARIO

IPUSHIN CASH FLOWS PROJECTIONS															TOTAL	TOTAL	TOTAL	TOTAL
WORST CASE SCENARIO	Append. #	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	TOTAL 1996	TOTAL 1997	TOTAL 1998	TOTAL 1999	TOTAL 2000
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:																		
Soft horns	3								120000					120000	200000	240000	320000	400000
Skins	3								3000					3000	5000	6000	8000	10000
Meat	3		84000	84000	84000				168000					420000	714000	873600	1187200	1512000
Hard horns	6	60000	60000									90000	90000	300000	300000	450000	600000	1200000
Payment of accounts receivable		-60000	-144000	-84000	-84000	204000	84000	84000		-291000	120000	-87000	78000	-180000	180000	-120000	0	-180000
Total revenues		0	0	0	0	204000	84000	84000	0	0	120000	3000	168000	663000	1399000	1449600	2115200	2942000
Expenditures:																		
1) Hard Horn operation costs:																		
Gathering of H.H.	6	32500	32500									48750	48750	162500	162500	243750	325000	650000
Transport of H.H. (Inukjuak to Mtl)		10000	10000										15000	50000	50000	100000	200000	
Miscellaneous expenses H.H.		7500	7500										11250	37500	37500	56250	75000	150000
Sub-total Hard Horns costs		50000	50000	0	0	0	0	0	0	0	0	75000	75000	250000	250000	375000	500000	1000000
2) Abattoir operation costs:																		
Salaries & benefits	9 (N 2)		12880	12880					19320	19320				64400	65660	67200	137200	140000
Herders' salaries			3000	3000	3000					6000				15000	25000	30000	40000	50000
Electricity & fuel	N 6		892	892					1337	1337				4458	4548	4639	9463	9652
C.S.S.T. (abattoir & herders)	N 8		1289	1289	244				1569	2056				6447	7507	8213	15275	16701
Transport of S.H.: Inukjuak to Mtl										600				600	1000	1200	1600	2000
Sub-total abattoir operation costs		0	18061	18061	3244	0	0	0	22226	29313	0	0	0	90905	103715	111252	203538	218353
3) Processing plant costs:																		
Salaries & benefits	12 (N 12)		7360	7360					11040	11040				36800	37520	38400	78400	80000
C.S.S.T. (processing plant)	N 14		387	387					581	581				1936	2015	2104	4383	4560
Electricity & heating fuel	N 15	2000	2000	2000	1800	1500	1000	1000	1500	1500	1800	1900	2000	20000	20400	20808	21224	21648
Packaging material	N 18		5250	5250	5250					10500				26250	45500	58800	78400	101500
Transport of meat: Inukjuak to Mtl			21000	21000	21000					42000				105000	175000	210000	280000	350000
Sub-total processing plant costs:		2000	35997	35997	28050	1500	1000	1000	13121	65621	1800	1900	2000	189986	280435	330112	462407	557708
4) Other costs																		
Municipal services	14 (N 21)		550	550					825	825				2750	2810	2870	5860	5980
Fencing & corrals + transport	N 16						15800							15800	16176	16508	16845	17188
C.S.S.T. fencing & corrals	N 16						690							690	718	747	776	808
Cleaning products	N 17		700	700					1050	1050				3500	3570	3640	7420	7560
Transport of skins: Inukjuak to Mtl	N 18									3000				3000	5000	6000	8000	10000
Overhead costs	13	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	22750	273000	278460	284029	289710	295504
Sub-total other costs:		22750	24000	24000	22750	22750	39240	22750	24625	27625	22750	22750	22750	298740	306734	313794	328611	337040
Research project	N 23	4226	4226	4226	4226	4226	4226	4226	4226	4226	4226	4225	4225	50710	197096	0	0	0
Training Project			-37000	-37000	-37000				-37000	-37000				-185000	0	0	0	0
K.I.F. loan payments - \$200,000 loan		2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	2869	34428	34428	34428	34428	34428
Dividend payments to investors ???														0				
TOTAL OPERATING EXPENSES		81845	98154	48154	24139	31345	47335	30845	30066	92654	31645	106744	106844	729769	1172407	1164587	1528983	2147529
Cash increase (decrease)		-81845	-98154	-48154	-24139	172655	36665	53155	-30066	-92654	88355	-103744	61156	-66769	226593	285013	586217	794471
Cash beginning of period		253620	171775	73621	25468	1329	173984	210649	263804	233738	141084	229439	125695	253620	186851	413444	698457	1284674
CASH END OF PERIOD		171775	73621	25468	1329	173984	210649	263804	233738	141084	229439	125695	186851	186851	413444	698457	1284674	2079145

ANNEXES



**Certificate
of Incorporation**

**Canada Business
Corporations Act**

**Certificat
de constitution**

**Loi canadienne sur
les sociétés par actions**

**IPUSHIN INTERCONTINENTAL TRADING
COMPANY LIMITED
LA SOCIÉTÉ DE COMMERCE
INTERNCONTINENTAL IPUSHIN LIMITÉE**

311255-1

Name of corporation - Dénomination de la société

Corporation number - Numéro de la société

I hereby certify that the above-named corporation, the articles of incorporation of which are attached, was incorporated under the *Canada Business Corporations Act*.

Je certifie que la société susmentionnée, dont les statuts constitutifs sont joints, a été constituée en société en vertu de la *Loi canadienne sur les sociétés par actions*.

Director - Directeur

January 30, 1995 / le 30 janvier 1995

Date of Incorporation - Date de constitution



1 - Name of corporation / Dénomination de la société
IPUSHIN INTERCONTINENTAL TRADING COMPANY LIMITED
LA SOCIÉTÉ DE COMMERCE INTERCONTINENTAL IPUSHIN LIMITEE

2 - The place in Canada where the registered office is to be situated / Lieu au Canada où doit être situé le siège social
INUKJUAQ, QUÉBEC

3 - The classes and any maximum number of shares that the corporation is authorized to issue / Catégories et tout nombre maximal d'actions que la société est autorisée à émettre

CLASS A COMMON SHARES: AN UNLIMITED NUMBER OF FULLY PARTICIPATING, VOTING COMMON SHARES

CLASS B COMMON SHARES: AN UNLIMITED NUMBER OF FULLY PARTICIPATING, NON-VOTING COMMON SHARES

CLASS A AND CLASS B COMMON SHARES SHALL RANK TOGETHER FOR DIVIDEND, WINDING UP AND OTHER PURPOSES AND, SAVE FOR VOTING RIGHTS, SHALL CONFER UPON THEIR RESPECTIVE HOLDERS EXACTLY THE SAME RIGHTS.

4 - Restrictions, if any, on share transfers / Restrictions sur le transfert des actions, s'il y a lieu

NO SHARE TRANSFER MAY TAKE PLACE WITHOUT THE CONSENT OF THE BOARD OF DIRECTORS EXPRESSED THROUGH A RESOLUTION.

5 - Number (or minimum and maximum number) of directors / Nombre (ou nombre minimal et maximal) d'administrateurs
Minimum of 3 and maximum of 8 directors

6 - Restrictions, if any, on business the corporation may carry on / Limites imposées à l'activité commerciale de la société, s'il y a lieu

NIL

7 - Other provisions, if any / Autres dispositions, s'il y a lieu

SEE SCHEDULE "A"

8 - Incorporators - Fondateurs

Name(s) - Nom(s)	Address (include postal code) / Adresse (inclure le code postal)	Signature
Me Gilles Gagné	1155 University #1007 Montreal H3B 3A7	

SCHEDULE "A"

- A) Any invitation to the public to subscribe for securities issued by the Corporation is prohibited. The number of Shareholders of the Corporation is limited to fifty (50) exclusive of present or former employees of the Corporation or of a subsidiary.
- B) The Board of Directors of the Corporation may from time to time, in such amounts and on such terms as it deems expedient:
- a) borrow money upon the credit of the Corporation;
 - b) issue, reissue, sell or pledge debt obligations of the Corporation; and
 - c) mortgage, hypothecate, pledge or otherwise create a security interest in all or any currently owned or subsequently acquired, moveable or immoveable property of the Corporation and the undertaking and rights of the Corporation to secure any debt obligations or any money borrowed, or other debt or liability of the Corporation.

The words "debt obligations" as used in this paragraph mean bonds, debentures, notes or other evidence of indebtedness or guarantees of the Corporation, whether secured or unsecured.

The Board of Directors may, by resolution, from time to time, delegate to such one or more of the Directors and Officers of the Corporation as may be designated by the Board, all or any of the powers conferred on the Board above to such extent and in such manner as the Board shall determine at the time of each such delegation.



Industry Canada Industrie Canada
 Canada Business Loi régissant les sociétés
 Corporations Act par exemple et régime fédéral

FORM 3
 NOTICE OF REGISTERED OFFICE
 OR NOTICE OF CHANGE
 OF REGISTERED OFFICE
 (SECTION 19)

FORMULE 3
 AVIS DE DESIGNATION
 OU DE CHANGEMENT
 DU SIEGE SOCIAL
 (ARTICLE 19)

1 — Name of corporation - Dénomination de la société IPUSHIN INTERCONTINENTAL TRADING COMPANY LIMITED LA SOCIÉTÉ DE COMMERCE INTERCONTINENTAL IPUSHIN LIMITEE	2 — Corporation No. — N° de la société
---	--

3 — Place in Canada where the registered office is situated INUKJUAK, QUEBEC	Lieu au Canada où est situé le siège social
---	---

4 — Address of registered office House No. 328, Inukjuak, Quebec J0M 1M0	Adresse du siège social
---	-------------------------

CAUTION: Address of registered office must be within place specified in articles, otherwise an amendment is required (Form 4) in addition to this for
 AVIS: L'adresse du siège social doit se situer à l'intérieur des limites du lieu indiqué dans les statuts. Sinon, une modification est requise (formule

5 — Effective date of change Date of incorporation	Date d'entrée en vigueur du changement
---	--

6 — Previous address of registered office	Adresse précédente du siège social
---	------------------------------------

N/A

[Handwritten Signature]
 L'ÉTAT DU QUÉBEC
 LE DÉPARTEMENT DE L'ÉCONOMIQUE
 1001

Date January 25, 1995	Signature <i>[Handwritten Signature]</i>	Title - Titre Fondateur
7630-21 978 1316 109-R(1) Mc Gilles Gagné, Attorney		Filed - Déposé

1 - Name of corporation - Dénomination de la société
 2 - Corporation No. - N° de la société

PUSHIN INTERCONTINENTAL TRADING COMPANY LIMITED
 LA SOCIÉTÉ DE COMMERCE INTERCONTINENTAL PUSHIN LIMITÉE

3 - The following persons became directors of this corporation
 Les personnes suivantes sont devenues administrateurs de la présente société

Nom	Effective date Date d'entrée en vigueur :	Residential address - Adresse domiciliaire	Occupation	Resident Canadian - Citoyen résident canadien - OUI
Jobie Epoo	Date of incorporation	House No. 328, Inukjuak, Quebec J0M 1M0	BUSINESSMAN	Yes
Dongsuk Shin	Date of incorporation	2013 W. Commonwealth Ave., Los Angeles, CA 90027	BUSINESSMAN	No
Daniel Epoo	Date of incorporation	House No. 255, Inukjuak, Quebec J0M 1M0	Executive	Yes

4 - The following persons ceased to be directors of this corporation
 Les personnes suivantes ont cessé d'être administrateurs de la présente société

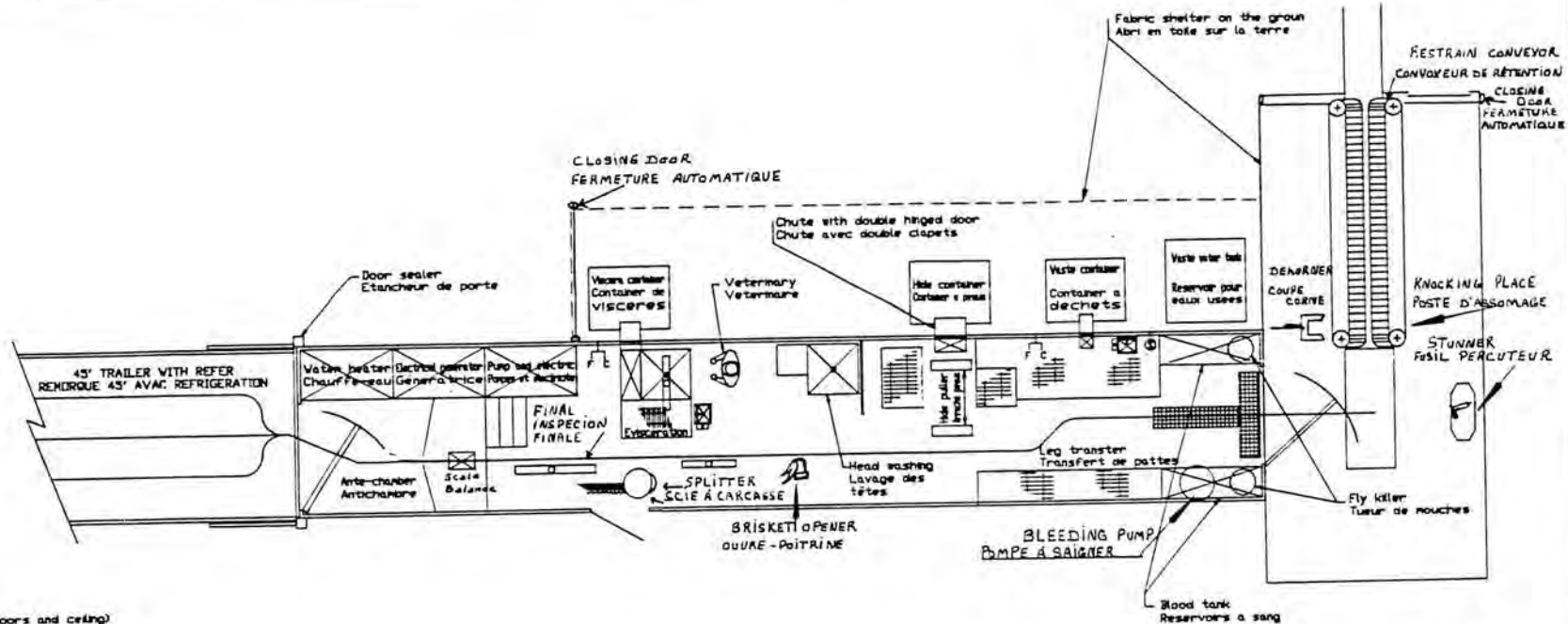
Nom	Effective date Date d'entrée en vigueur :	Residential address - Adresse domiciliaire

5 - The directors of this corporation now are
 Les administrateurs de la présente société sont maintenant

Name - Nom	Residential address - Adresse domiciliaire	Occupation	Resident Canadian - Citoyen résident canadien - OUI
Jobie Epoo	House No. 328, Inukjuak, Quebec J0M 1M0	Businessman	Yes
Dongsuk Shin	2013 W. Commonwealth Ave., Los Angeles, CA 90027	Businessman	No
Daniel Epoo	House No. 255, Inukjuak, Quebec J0M 1M0	Executive	Yes

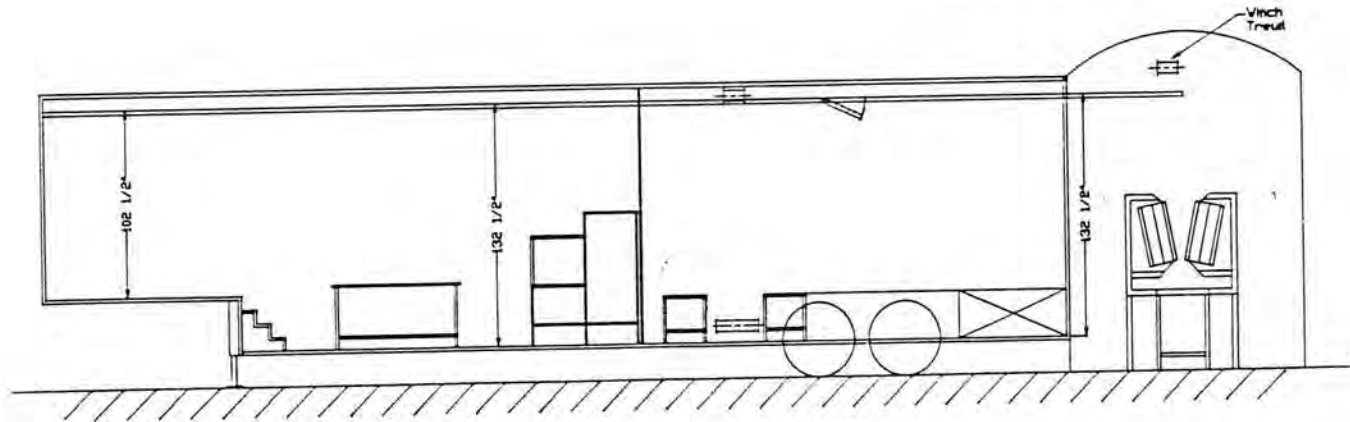
RECU
 RECEIVED
 LEAR. BOSCA

Date: January 25, 1995
 Signature: *[Handwritten Signature]*
 Title - Titre: Fondateur
 Filed - Déposé: Me Gilles Gagné, Attorney



Finish
 Trailer (Walls, doors and ceiling)
 Inside white FRP, KEMLITE type
 Outside: Painted steel
 Steel structure
 Floor: Aluminum "Checker plate"
 with 12" rim

Finition
 Remorque: Ours, portes et plafond
 Fin intérieur FRP blanc type KEMLITE
 Structure d'acier
 Fin extérieur: tôles émailées
 Plancher: aluminium "Checker plate"
 avec rebord de 12"



☒ Lavatory with Sterilizer (82°C)
 Foot Controlled and Connected Drain
 Lavabo et Stérilisateur
 Avec Contrôle à Distance
 Raccordé au Drain

☐ Inspection Area Lighting 1000 Lux
 General Lighting 200 Lux
 All Light with Protector
 Postes d'inspection 1000 Lux
 Eclairage général 200 Lux
 Lumières avec Protecteur

⊙ Sterilizer (82°C)
 Connected to the Drain
 Stérilisateur (82°C)
 Raccordé au Drain

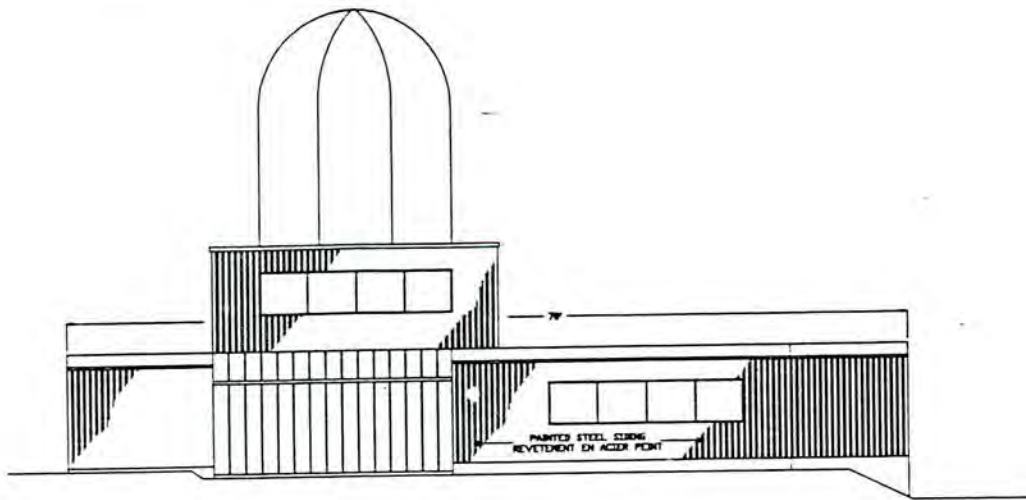
⊖ Sterilising Water (82°C)
 Eau de Stérilisation

☐ Hot and Cold Water
 Eau Chaude et Froide

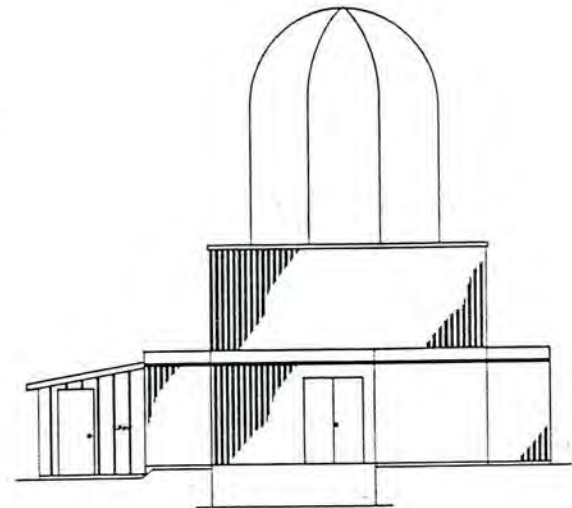
☐ High Pressure Washing
 Lavage à Haute Pression

☐ Floor Drain with Grease
 Trap and "P" Trap Connected to
 a 4" Drain Pipe with a 1/4" per
 Foot Slope. Floor Slope is 1/4" per Foot.
 Drain de Plancher 30cm X 30cm
 Type capteur de graisse
 Siphon de Type Hérmétique
 Tuyau 100mm Pente 2cm/m
 Pente du Plancher 2cm/m

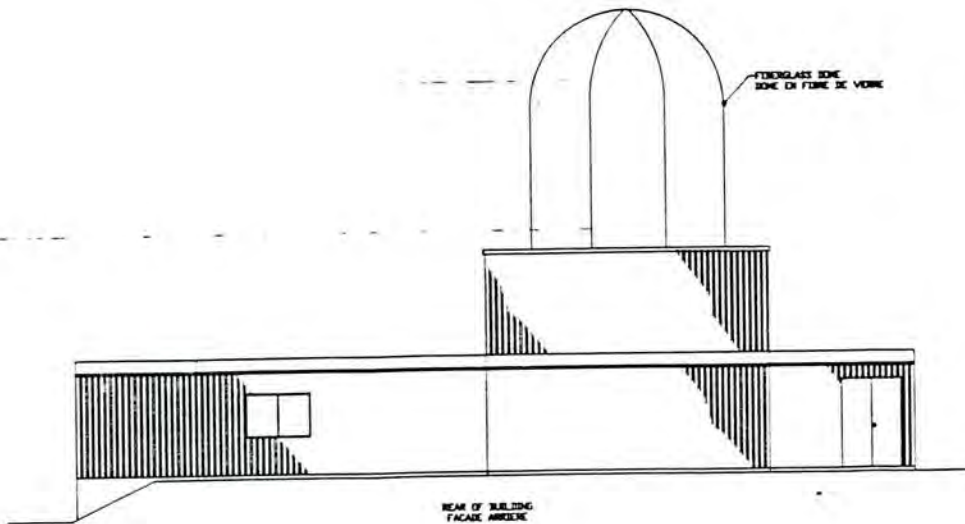
Roger Philipe Laroché Expert - Jansell MEAT - INDUSTRIE - VANDÉ C.P. 531, VALLEYFIELD, QUÉBEC (CANADA), J6S 5M6 TEL. (514) 387-1570	PROJET	IPUSIIN-Intercontinental Trailleur Co
	TITRE	ABATTOIR DE CARIBOUS 100 /JOUR
Drawn by	L. BELZILE	Drawn by ROGER P. LAROCHE
DATE	03/04/95	ECHELLE 1/4" = 1'-0"



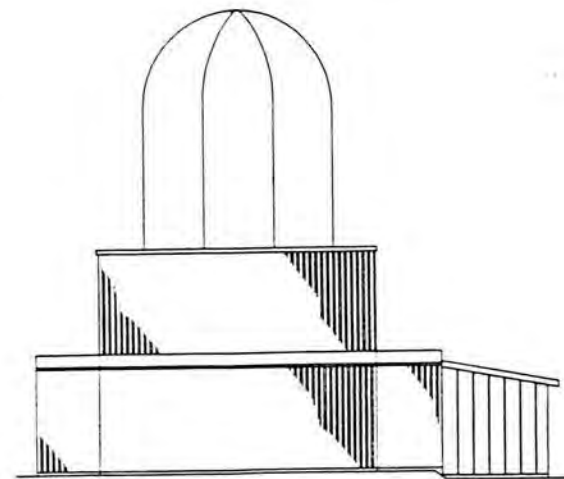
FRONT OF BUILDING
FACADE AVANT



RIGHT SIDE
CÔTÉ DROIT

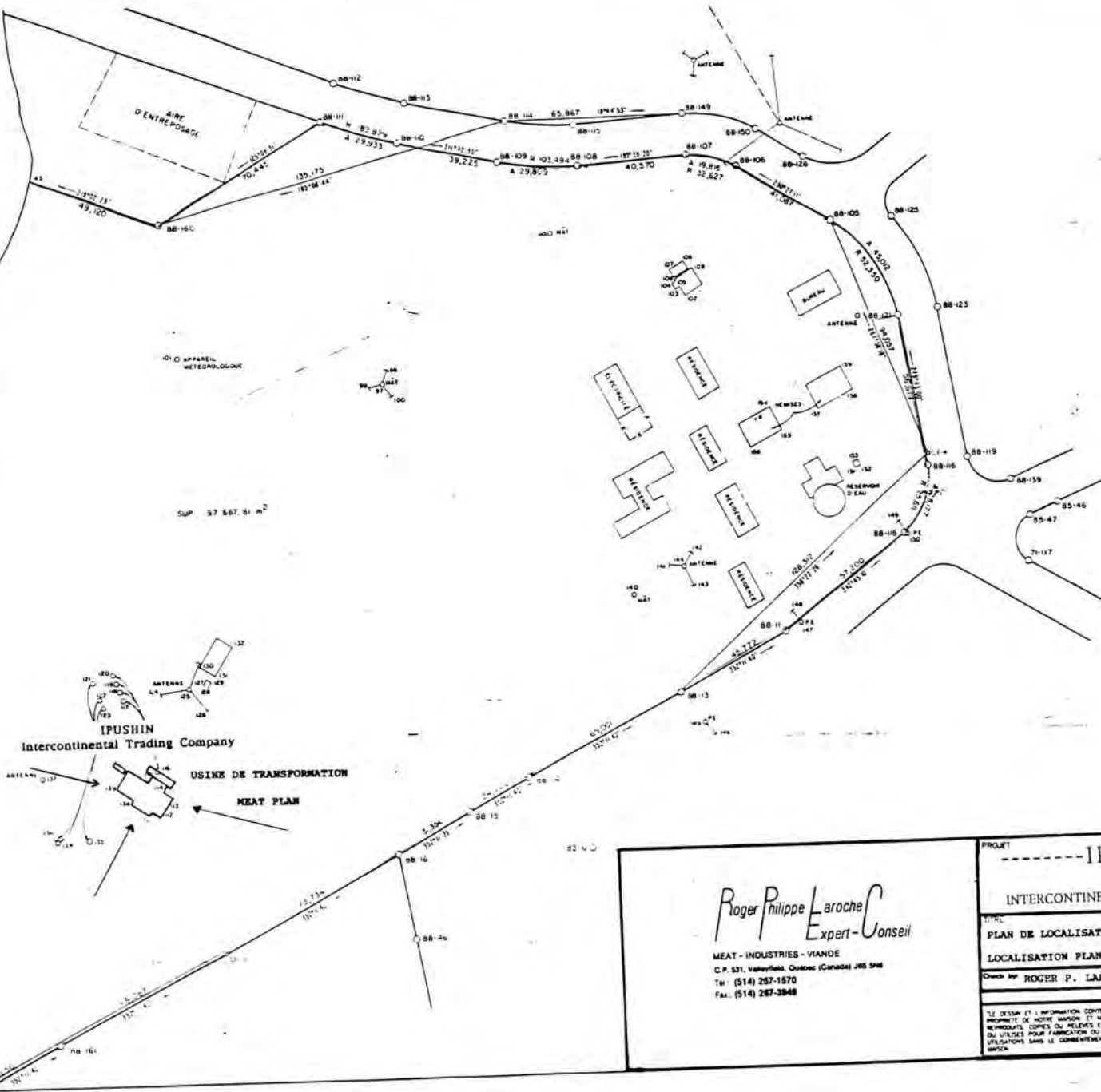


REAR OF BUILDING
FACADE ARRIERE



LEFT SIDE
CÔTÉ GAUCHE

Roger P. Larocque Laperle - L'Anse-à-l'Écluse 1041 - 1042 - 1043 C.P. 541, MALLAPPEL, BARRÉ (COMPLEXE) 2ND FLOOR TEL. (514) 281-1510 LE BUREAU D'ARCHITECTURE INTERCONTINENTAL TRADING CO. 1000 AVENUE DE LA GAZETTE, SUITE 100, MONTREAL, QUEBEC H2Z 1G4 TEL. (514) 392-1111	Client	INTERCONTINENTAL TRADING CO.		
	Title	IPUSHIN BUREAU - BUREAU		
	Drawn by	L. BELZILE	Check by	ROGER P. LAROCQUE
	Date	AVRIL 1995	Room	BOYING ROOM
Scale	3/16"=1'-0"	Sheet	SALLI DE COUPE	



IPUSHIN
 Intercontinental Trading Company
 USINE DE TRANSFORMATION
 MEAT PLAN

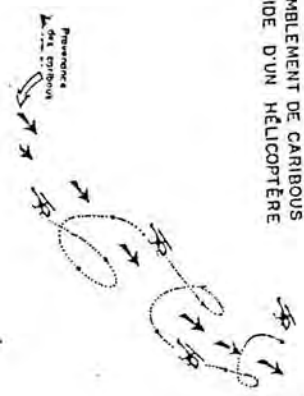
Roger Philippe Laroche
 Expert-Consultant
 MEAT - INDUSTRIES - VIANDE
 C.P. 531, Valleyfield, Quebec (Canada) J6S 5H6
 Tel: (514) 287-1870
 Fax: (514) 287-2848

PROJET: -----IPUSHIN-----	
INTERCONTINENTAL TRADING COMPANY	
TITRE: PLAN DE LOCALISATION	
LOCALISATION PLAN MEAT PROCESSING PLAN	
Drawn by: ROGER P. LAROCHE	DATE: 03/04/95
<small> LE DESSIN ET L'INFORMATION CONTENUS ICI SONT LA PROPRIETE DE NOTRE BUREAU ET NE DOIVENT ETRE REPRODUITS, COPIES OU PRELEVES EN TOUT OU EN PARTIE, OU UTILISES POUR FABRICATION OU POUR D'autres UTILISATIONS SANS LE CONSENTEMENT ECRIT DE NOTRE BUREAU. </small>	

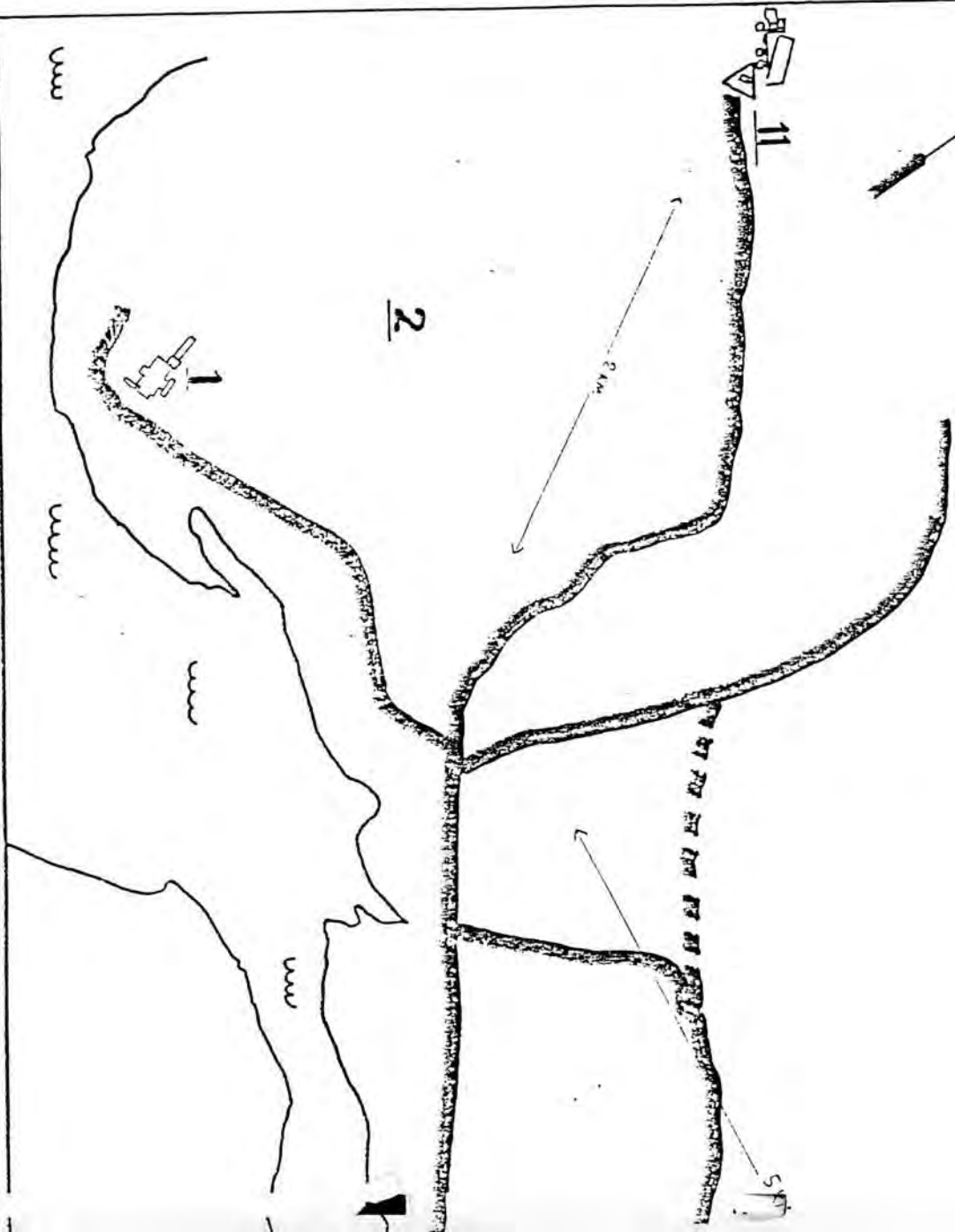
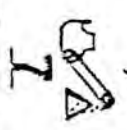
Provenance
des caribous



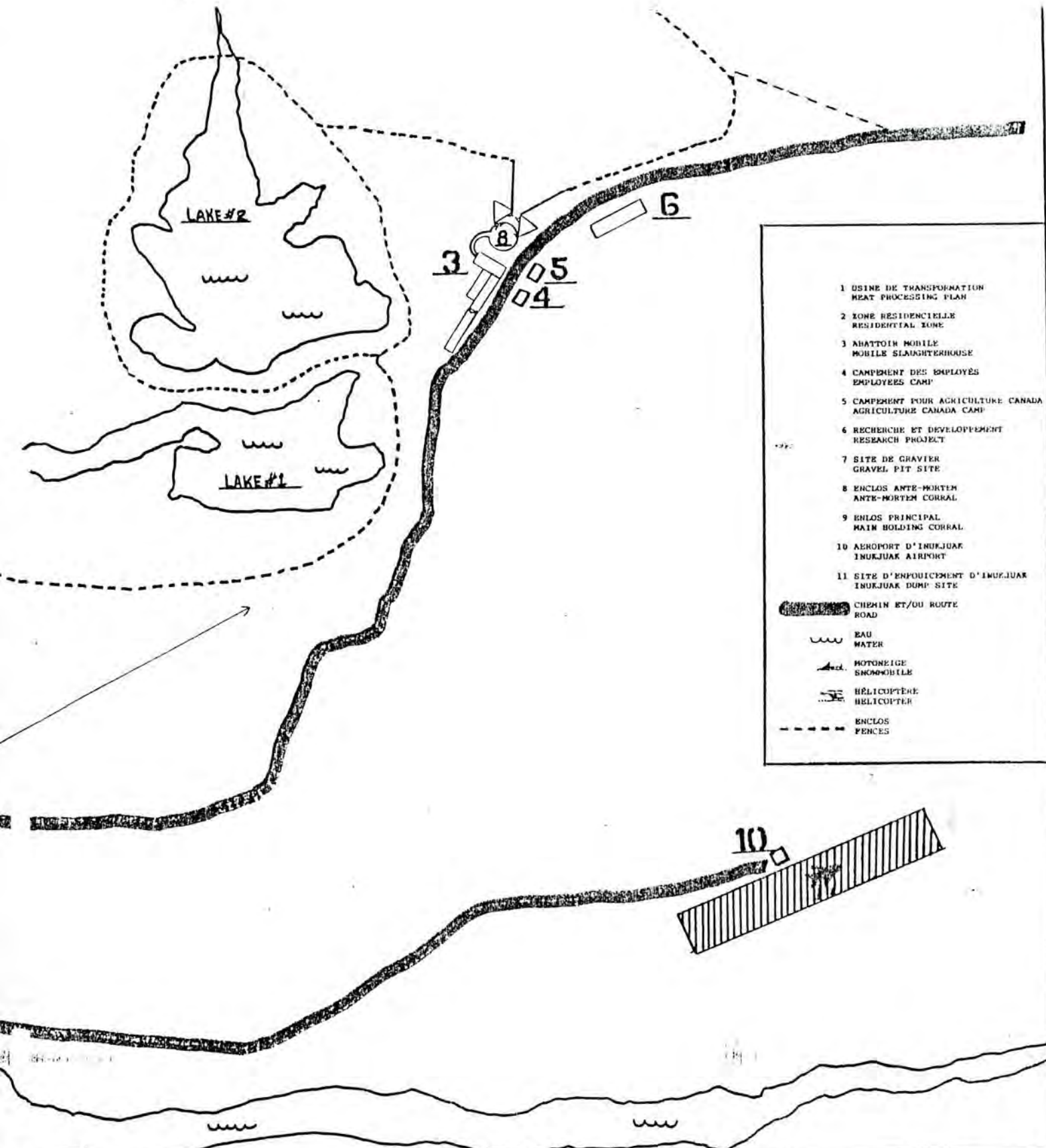
RASSEMBLEMENT DE CARIBOUS
À L'AIDE D'UN HÉLICOPTÈRE



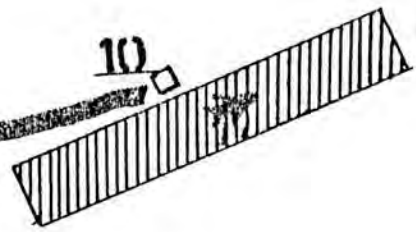
1 - Hfc



2



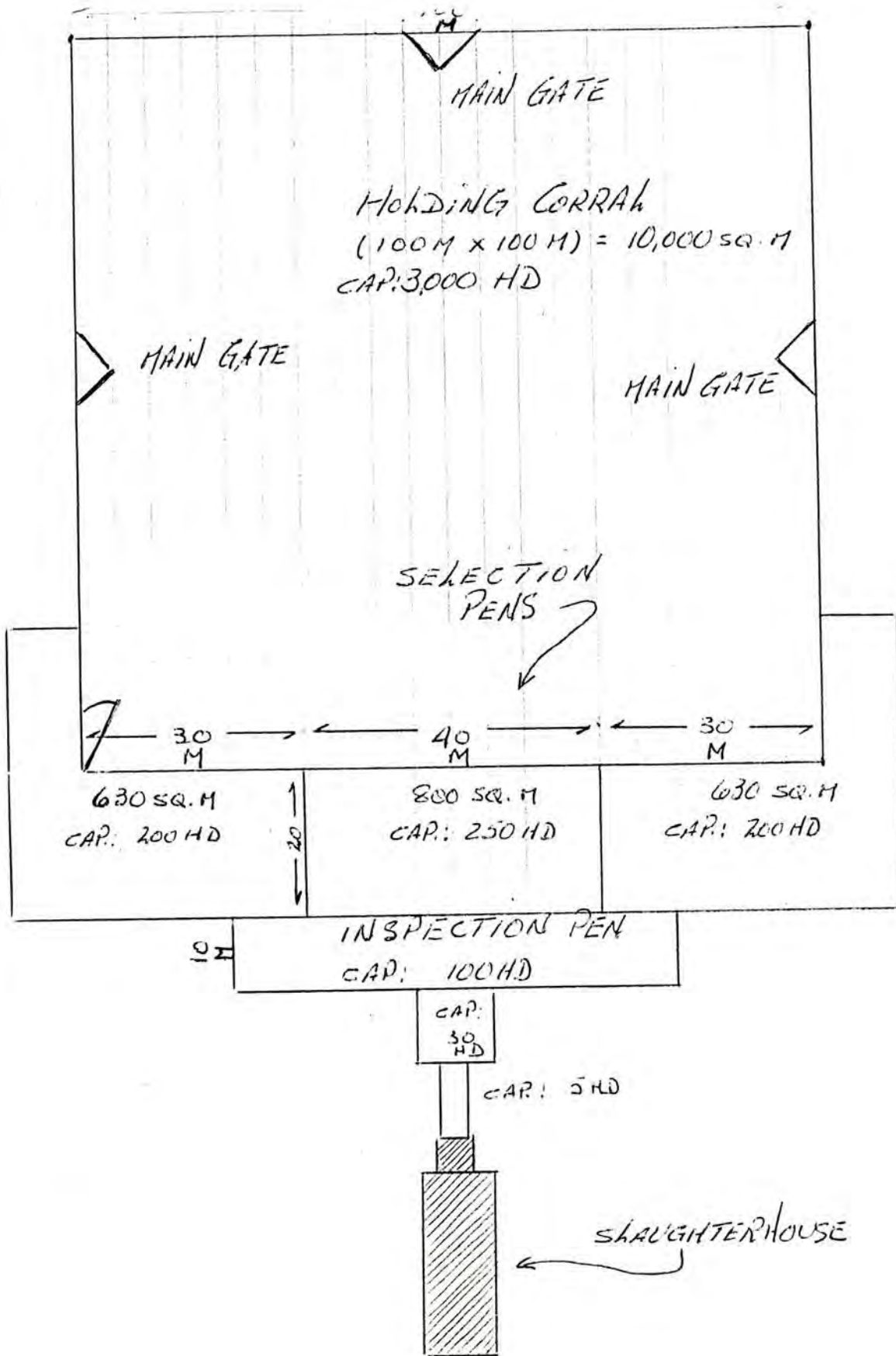
- 1 USINE DE TRANSFORMATION
MEAT PROCESSING PLANT
 - 2 ZONE RESIDENCIELLE
RESIDENTIAL ZONE
 - 3 ABATTOIR MOBILE
MOBILE SLAUGHTERHOUSE
 - 4 CAMPMENT DES EMPLOYÉS
EMPLOYEES CAMP
 - 5 CAMPMENT POUR AGRICULTURE CANADA
AGRICULTURE CANADA CAMP
 - 6 RECHERCHE ET DEVELOPPEMENT
RESEARCH PROJECT
 - 7 SITE DE GRAVIER
GRAVEL PIT SITE
 - 8 ENCLOS ANTE-MORTEM
ANTE-MORTEM CORRAL
 - 9 ENCLOS PRINCIPAL
MAIN HOLDING CORRAL
 - 10 AEROPORT D'INUKJUAQ
INUKJUAQ AIRPORT
 - 11 SITE D'ENPOUCHEMENT D'INUKJUAQ
INUKJUAQ DUMP SITE
- CHEMIN ET/OU ROUTE
ROAD
 EAU
WATER
 MOTONEIGE
SNOWMOBILE
 HÉLICOPTÈRE
HELICOPTER
 ENCLOS
FENCES



Roger Philippe Laroche
 Expert-Consultant
 MEAT - INDUSTRIES - VIANDE
 C.P. 531, Valayakid, Québec (Canada) J4S 5H4
 Tél: (514) 267-1570
 Tél: (514) 267-3545

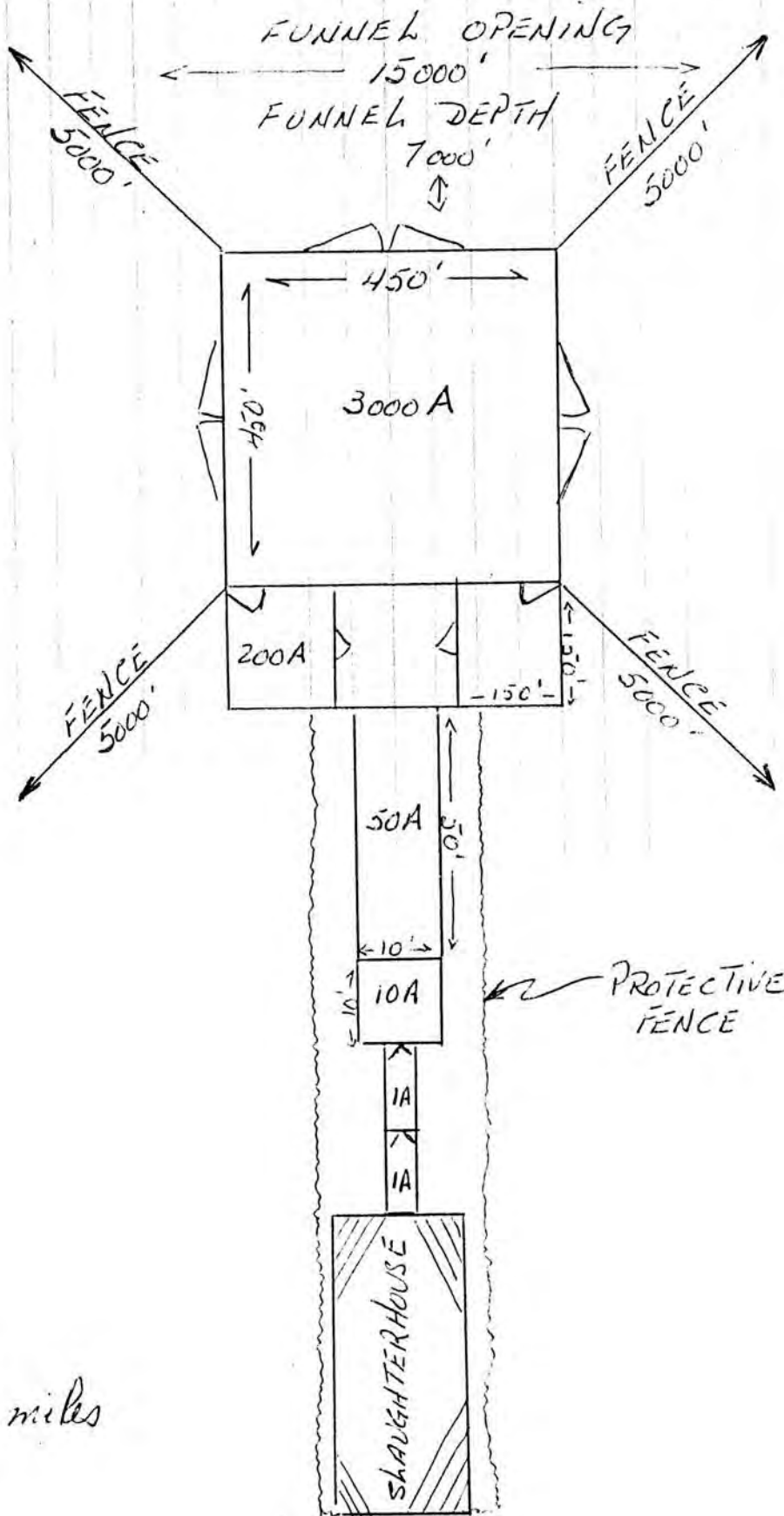
PROJET
 -----IPUSHIN-----
 INTERCONTINENTAL TRADING COMPANY
 PLAN DE LOCALISATION
 LOCALISATION PLAN
 Dessiné par ROGER P. LAROCHÉ
 01/04/90

LE DÉSIN ET L'INFORMATION CONTIENNENT UN N. S. M. ET
 PROPRIÉTÉ DE NOTRE MAISON ET NE PEUVENT ÊTRE
 REPRODUITS, COPIÉS OU MISES EN TOUT OU EN PARTIE
 EN AUTRES QUE POUR FABRIQUER DU PAPIER. TOUTES AUTRES
 UTILISATIONS SONT LE CONSÉQUENTEMENT ÉLIMINÉES.



CORRAL = PENS

PENS & FENCES



A = Animals
 AREA = 9 sq. miles

ANNEXE ..



Agriculture and
Agri-Food Canada

Food Production
and Inspection Branch

Agriculture et
Agro-alimentaire Canada

Direction générale de la production
et de l'inspection des aliments

Région du Québec

Place London Life
2001, rue University
7^{ième} étage
Montréal, Québec
H3A 3N2

Your file *Vostra référence*

Our file *Notre référence*

N/R

Le 19 avril 1995

Docteur L.P. Skrinar, chef
Évaluation des usines et de l'équipement
Division de la viande et des
 produits de la volaille
Camelot Court
59 Promenade Camelot
Pièce 2062
Nepean, Ontario K1A 0Y9

OBJET: Plans et Devis; Projet d'abattage de caribou à INUKJUAK Québec. Il s'agit d'un établissement de transformation joint à un abattoir mobile.

En date du 19 avril 1995, j'ai examiné les plans et devis de l'établissement IPUSHIN INTERCONTINENTAL TRADING COMPANY - P.O Box 37, Inukjuak, Québec, Canada, JOM 1MO - et ce, en compagnie de Roger Philippe Laroche, de la direction.

Après examen, ces plans me semblent conformes et j'en recommande l'approbation aux conditions suivantes:

- la réglementation actuel devra permettre l'abattage de caribou en période estivale.
- si la clause antérieure est rencontré, tout devra être mis en oeuvre pour éliminer la contamination par l'odeur, les mouches, ou autre contaminant.
- le système de refroidissement devra être efficace partout ou il y a entreposage de viande fraîche.
- il y ait un permis par le Gouvernement du Québec sur la disposition des produits et eaux usés
- il devra avoir des facilités pour les animaux gardés en captivité pour plus que 24 heures
- la pente du plancher de l'abattoir devra être vers l'entrée des animaux
- la hauteur devra être adéquate pour le caribou
- le pavage étant non-disponible (asphalte), le drainage devra être effectué par une pente adéquate vers l'extérieur.

Espérant le tout à votre satisfaction.

Dr Richard Lemay
Vétérinaire, Programmes
Volaille, Plans et devis
RL/cld
pièces jointes

h:\program\lettres.typ\plan-ott

Canada



Agriculture and
Agri-Food Canada

Agriculture et
Agro-alimentaire Canada

Food Production
and Inspection Branch

Direction générale de la production
et de l'inspection des aliments

Your file Votre référence

Our file Notre référence

Camelot Court
59 Camelot Drive
Nepean, Ontario
K1A 0Y9
1995/04/21

IPUSIN INTERCONTINENTAL TRADING CO. LTD.,
HOUSE NO. 328,
INUKJUAK, QUE.
EST./ETAB.
EP1974

Project/Projet: UN NOUVEL ETABLISSEMENT

Conditions:

1. LES TOILETTES DES EMPLOYES DOIVENT ETRE SEPARES DE LA SALLE DES CASIERS.
LES MURS, PLANCHER ET LE PLAFOND DOIVENT ETRE FINIS EN MATERIAUX QUI SONT DURES, LISSES ET IMPERMEABLES.
LE PLANCHER DOIT ETRE MUNI D'UN DRAIN.
2. L'EXTERIEUR DES SALLES D'EXPEDITION ET DE RECEPTION DOIT ETRE ENTRETENUE DE FACON A EVITER L'ENTREE DE POUSSIERE DANS L'ETABLISSEMENT.
3. LA PORTE D'EXPEDITION SERA UTILISEE DE FACON A EVITER L'ENTREE DE POUSSIERE ET DE LA VERMINE DANS L'ETABLISSEMENT



Canada

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Laboratoire d'environnement S.M. inc.

Une division du Groupe S.M. inc.

3705, boul. Industriel, Sherbrooke (Québec) J1L 1X8
(819) 566-8855 - Fax (819) 566-0224

2111, boul. Fernand-Lafontaine, Longueuil (Québec) J4G 2J4
(514) 651-0981 - Fax (514) 651-9542

N° LABORATOIRE

07418

DATE DE RÉCEPTION

95/03/09

ANALYSES MICROBIOLOGIQUES

1 NOM Roger Philippe Larocque Expert Conseil		NUMÉRO DE DOSSIER	3 TÉLÉPHONE DOMICILE
2 ADRESSE DE RETOUR C.P. 531			TÉLÉPHONE BUREAU (514) 267-1570
Valleyfield, Québec J6S 5N6		CODE POSTAL	TÉLÉCOPIEUR (514) 267-3949
NATURE DE L'ÉCHANTILLON			
<input type="checkbox"/> EAU DE CONSOMMATION	<input type="checkbox"/> EAU DE BAIGNADE	<input type="checkbox"/> AUTRE(S)	
ORIGINE DE L'ÉCHANTILLON			
<input type="checkbox"/> AQUEDUC MUNICIPAL	<input type="checkbox"/> PUIITS ARTÉSIEN (PROFONDEUR EN PI)	<input type="checkbox"/> SOURCE	<input type="checkbox"/> DISTILLÉE
<input type="checkbox"/> PUIITS DE SURFACE	<input type="checkbox"/> RUISSEAU, LAC, RIVIÈRE	<input type="checkbox"/> EMBOUTEILLÉE	
6 TRAITEMENT			7 DATE DU PRÉLEVEMENT
<input type="checkbox"/> DÉSINFECTÉE (CHLORÉE)	<input type="checkbox"/> NON DÉSINFECTÉE (NON-CHLORÉE)	<input type="checkbox"/> AUTRE(S) (FILTRÉS, ADOUCISSEUR, OSMOSE)	AN MOIS JOUR 95 03 07
8 ENDROIT DU PRÉLEVEMENT inukjaak Lake #2			
9 PRÉLEVÉ PAR		10 ANALYSES DEMANDÉES 11-12-14	

RAPPORT DU LABORATOIRE

1 DÉNOMBREMENT DES COLIFORMES TOTAUX TECHNIQUE UTILISÉE: <input checked="" type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml 0	14 B.H.A. <input checked="" type="checkbox"/> à 35° C 48 HRS <input type="checkbox"/> à 20° C 5 JOURS	UFC/1 ml 13
2 DÉNOMBREMENT DES COLIFORMES FÉCAUX TECHNIQUE UTILISÉE: <input checked="" type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml 0	15 STAPHYLOCOCCUS AUREUS TECHNIQUE UTILISÉE: <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml —
3 DÉNOMBREMENT DES STREPTOCOQUES FÉCAUX TECHNIQUE UTILISÉE: <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml —	16 PSEUDOMONAS AERUGINOSA TECHNIQUE UTILISÉE: <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml —

APPRÉCIATION ET RECOMMANDATION

- 17 BONNE - CONFORME AUX RECOMMANDATIONS SUR LA QUALITÉ DE L'EAU POTABLE SELON SANTÉ ET BIEN-ÊTRE SOCIAL CANADA 1989
- 18 MAUVAISE - NON-CONFORME AUX RECOMMANDATIONS SUR LA QUALITÉ DE L'EAU POTABLE SELON SANTÉ ET BIEN-ÊTRE SOCIAL CANADA 1989
- 19 DOUTEUSE - PRÉSENCE D'UN GRAND NOMBRE DE BACTÉRIES: IMPOSSIBLE DE DÉCELER LA PRÉSENCE DE COLIFORMES.
- 20 ÉCHANTILLON REJETÉ: --- BOUTEILLE PÉRIMÉE
- 21 ÉCHANTILLON REJETÉ: --- REÇU TROP TARD
- 22 FAIRE BOUILLIR VOTRE EAU 5 MINUTES AVANT DE LA CONSOMMER
- 23 FAIRE UNE DÉSINFECTION DU PUIITS

L'APPRÉCIATION DE LA VALEUR HYGIÉNIQUE DE L'ÉCHANTILLON ET SA CONFORMITÉ AUX NORMES SONT ÉTABLIES DANS LA LIMITE DES PARAMÈTRES ANALYSÉS.

COMMENTAIRE:

95-03-13

RAPPORT ÉMIS LE

Donnyo Brad
MICROBIOLOGISTE

COPIE DU CLIENT



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Une division du Groupe S.M. inc.

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0747

DATE DE RÉCEPTION
95/03/09

ANALYSES MICROBIOLOGIQUES

NOM: Roger Philippe Laroche Expert Conseil
 NUMÉRO DE DOSSIER: []
 3 TÉLÉPHONE DOMICILE: []
 ADRESSE DE RETOUR: []
 TÉLÉPHONE BUREAU: (514) 267-1570
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 CODE POSTAL: []

NATURE DE L'ÉCHANTILLON
 EAU DE CONSOMMATION EAU DE BAIGNADE AUTRE(S)

ORIGINE DE L'ÉCHANTILLON
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6 TRAITEMENT
 DÉSINFECTÉE (CHLORÉE) NON DÉSINFECTÉE (NON-CHLORÉE) AUTRE(S) (FILTRÉS, ADOUCISSEUR, OSMOSE)
 7 DATE DU PRÉLÈVEMENT
 AN: 95 MOIS: 03 JOUR: 07

8 ENDROIT DU PRÉLÈVEMENT
 inukjuak Lake #1
 PRÉLEVÉ PAR: []
 10 ANALYSES DEMANDÉES
 11-12-14

RAPPORT DU LABORATOIRE

11 DÉNOMBREMENT DES COLIFORMES TOTAUX TECHNIQUE UTILISÉE: <input checked="" type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml 0	14 B.H.A.: <input checked="" type="checkbox"/> à 35° C 48 HRS <input type="checkbox"/> à 20° C 5 JOURS	UFC/1 ml 13
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13 DÉNOMBREMENT DES STREPTOCOQUES FÉCAUX TECHNIQUE UTILISÉE: <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml -	16 PSEUDOMONAS AERUGINOSA TECHNIQUE UTILISÉE: <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> AUTRE	UFC/100 ml -

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COMMENTAIRE: 95-03-13 RAPPORT ÉMIS LE
 [Signature] MICROBIOLOGISTE