New Nouveau Brunswick

BULLETIN

NUMBER 4 ***April 19, 2007***

SUBJECT:

ITEM 1 ROOFING ITEMS

ADD TO SECTION 00300

1.6 Roof Guarantee

.1 **Provide written documentation from the Masters Roofers Guarantee of New Brunswick (MRGNB) or an Issuing Bonding Agency indicating that a five-year guarantee will be provided as required at Section 07550 (Modified Bituminous Roofing). This letter to be signed by an Authorized Representative of the MRGNB or Issuing Bonding Agent. (Licensed to do business in the Province of New Brunswick) and countersigned by an authorized Representative of the Roofing Contractor.**

.2. **Absence of this letter will result in rejection of bid at time of tender.**

ITEM 1 ROOFING ITEMS (cont'd)

SECTION 07550, Item 1.10 – Roof Guarantee – Add

.2 At the Substantial Completion the Contractor is to provide a written five-year guarantee from the Issuing Guarantor that provided written documentation at the time of Tender.

Item 2.5 – Bitumen, Revise to Read:

.1 Ashpalt: to CSA A123.4, Type II or III.

Item 3.3 – Examination Roof Decks, Add:

.1 The Architect/Engineer is to be notified 24 hours prior to exposure of existing roof deck and/or removal of roof materials to existing that is to remain.

.2 Architect/Engineer will examine roof decks and report in writing any defects in structure or differences from details.

ITEM 2 MECHANICAL ITEMS

Ref: Education Guidelines, section B.15.3
Add: article B.15.3.3.22: "All drum drips installed on dry systems shall be located in a heated area".

Ref: Education Guidelines,
Add article B.15.0.3.3: Energy usage for proposed building design shall not exceed 170 EKwh / m2 when modeled using EE4 software.

BACKFLOW PREVENTIONS IN SCHOOLS

Ref: Education Guidelines -
(The following replaces articles B.15.4.3.1, B15.4.3.2 and B15.4.3.3 in their entirety)

B15.4.3 Cross Contamination Prevention

Domestic water entrance: Double check valve assembly

Fire Protection water supply: Double check valve assembly.
Please note that if chemicals are added the hazard becomes severe and as per CSA B64.10 a device such as a Reduced Pressure Principle Type backflow preventer would be required. For Fire Protection Systems classifications please refer to Article 2.6.2.4 of the 2005 National Plumbing Code of Canada as a guide. Please note that the "F" subscripted devices for fire systems referred to in the 2005 NPC are not available at the present time, however other devices are available. For example, DCVAF devices are not available but DCVA type devices are available and may be used if that is the type of device that is required based on the degree of hazard.

Humidifiers: Severe - Reduced Pressure principle. A Pressure vacuum breaker would also be acceptable provided it is installed in an area that will not be affected by water damage; otherwise the installer may want to use a spill resistant type pressure vacuum breaker. An air gap would also be acceptable provided that it meets the requirements found in Article 1.3.2 of the 1995 NPC for air gaps, is properly installed as per the illustrations found in Figure A-6.2.9 of NPC 1995 or Section 3.1.3 of CSA B64.10-01, and is acceptable to the local plumbing inspector.

Laboratories without chemicals: Minor - Individual supply fittings equipped with laboratory faucet type vacuum breakers. (Middle School)

Laboratories with chemicals: Severe – Reduced pressure principle type backflow preventer on water supply to lab. Individual supply fittings equipped with laboratory faucet type vacuum breakers. (High Schools).
Note 1: Non-Potable water piping shall be identified by markings that are permanent, distinct and easily recognized as per Sentence 7.2.1.(1) of the 1995 NPC.
Note 2: Water supply connections to Emergency eyewash/shower equipment must be installed upstream of the area isolation as per CSA B64.10.

ITEM 2 MECHANICAL ITEMS (cont'd)

Commercial dishwasher: Moderate –atmospheric vacuum breaker or air gap as per CSA B64.10.
Note: Hazard becomes severe if chemicals added through injection or aspiration therefore devices appropriate for this degree of hazard are required. Ex. Reduced pressure principle or Pressure vacuum breaker type backflow prevention devices.

Boilers: Severe – Reduced pressure principle type backflow preventer.

Heating systems (Glycol) Severe – Reduced pressure principle type backflow preventer as per CSA B64.10.

Cooling Towers: Severe- Reduced pressure principle type backflow preventer as per CSA B64.10.

Janitor's sink: (with soap/detergent dispensing systems connected to potable water supply)
Severe - Reduced pressure principle type, pressure vacuum breaker type, spill resistant pressure vacuum breaker type backflow preventers as per CSA B64.10.
With no soap dispensing systems connected to the potable water supply it would be required, as you have already suggested, to install an atmospheric vacuum breaker on the supply fitting of the sink since these fittings are often equipped with hose attachments which have the potential for back siphonage.

Note 1. Air gap fittings sold with the soap/detergent dispensing systems are not acceptable as stand –alone backflow prevention devices. Devices selected as per CSA B64.10 and certified to the applicable CSA B64 standard must be installed. Ex: Pressure vacuum breaker type devices must be certified to CSA B64.1.2.

Note 2. Air gaps must be maintained.

Kitchen pre-rinse faucet: Air gap must be maintained.
Note. As with janitor's sinks, if soap/detergent dispensing systems are connected to the potable water supply then the hazard becomes severe and devices must be selected which will address that degree of hazard.

Outside Hose Bibbs: Protection is required on these supply fittings as per CSA B64.10. Typically a CSA B64.2.2 certified hose connection vacuum breaker is installed.

Water softeners/conditioners: Supply side – minor. Discharge side – severe. On supply side as per CSA B64.10 devices such as a DCAP or DuC would be acceptable.
Note. DCAP provides a visual indication of failure through leakage whereas DuC does not.

On discharge side as per CSA B64.10 an air gap would be acceptable.
Note. It is not acceptable to directly connect the discharge hose to any Drain, waste and vent system or to any other source of contamination.

ITEM 2 MECHANICAL ITEMS (cont'd)

Water softeners/water conditioning equipment must be installed by a licensed plumber or licensed plumbing contractor. A plumbing permit is required for these installations unless the requirements of 13(3) of Regulation 84-187 have been met.

13(3) Owners of public buildings and establishments whose operation requires frequent alterations and repairs performed by their own permanently employed plumbers are exempt from subsection (1) if each plumber holds a valid plumber's license and the work meets the requirements of the Code and this Regulation

Important requirements for Vacuum Breakers.(based on Article 6.2.10 of 1995 NPC)

(1) Where the critical level is not marked on an atmospheric vacuum breaker or pressure vacuum breaker, the critical level shall be taken as the lowest point on the device.

(2) Where an atmospheric vacuum breaker is installed, it shall be located on the downstream side of the fixture control valve or faucet so that it will be subject to water supply pressure; (a) only when the valve or faucet is open and (b) for periods of use not to exceed 12 hours continuous.
Note: When water flows through an atmospheric vacuum breaker for long periods of time (12 hours or more), the check valve may become stuck in the open position, thus rendering the device inoperative as a back siphonage preventer.

(3) An atmospheric vacuum breaker shall be installed so that the critical level is at least the distance specified by the manufacturer at which the device will operate safely but not less than 25 mm (1 inch) above (a) the flood level rim of a fixture or tank, or (b) the highest point open to atmosphere in an irrigation system.

(4) A pressure vacuum breaker shall be installed so that the critical level is not less than 300 mm (1 ft) above (a) the flood level rim of a fixture or tank, or (b) the highest point open to atmosphere in an irrigation system. **A Pressure Vacuum Breaker shall not be installed where it can be subject to back pressure, since the check valve is not designed to resist back pressure caused by thermal or mechanical means.(3.3.4.1 of CSA B64.10-01)**

ITEM 2 MECHANICAL ITEMS (cont'd)

Important notes on Installation of Backflow Prevention Devices:

1. Installation of both testable and non-testable backflow prevention devices is to be performed under a plumbing permit. The permit is to be obtained before work is commenced as per 13(1) of Regulation 84-187 under the Plumbing Installation and inspection Act.

2. Installation of both testable and non-testable backflow prevention devices is to be performed by a licensed plumbing contractor as per 4(2) of Regulation 84-187

3. If there are any questions concerning the selection of backflow prevention devices for a particular installation please contact your local plumbing inspector prior to installing the device, in order to avoid unnecessary installation costs and installation of a device which may be inadequate to address the hazard involved. Please see attached contact lists for municipal and provincial plumbing inspectors.

4. In the cities of Fredericton, Moncton and Saint John there may be specific requirements regarding the selection/installation of backflow preventers, so please consult with the appropriate municipal plumbing inspector.

Plumbing Inspectors (Municipal & Government)

See Appendix A (Government)
See Appendix B (Municipal)

ITEM 2 MECHANICAL ITEMS (cont'd)

Water Entrance

Ref: Educational Guidelines - Article B.15.3.3.2 – Change to read: Double check valve backflow assemblies shall be installed on water supplies to all sprinkler systems. A separate supervised isolation valve shall be installed upstream of the backflow assembly for the sole purpose of isolating water supply from the building.

Heating, Locker & Shower Areas

Ref: Educational Guidelines - Article B.15.7.5.4 – Change to read: In floor radiant heating not permitted with the following exception: Locker and Shower areas shall be in floor radiant heating.

Fire Pump

Ref: Education Guidelines

Article B15.3.6: Delete the word **Commissioning** from the section title.

Add Article B15.3.6.3: Fire pumps shall be ULC listed and of the horizontal double suction split case type, complete with ULC listed controller and all required specialties and trim for a complete fire pump system. The ULC listing label indicating pump criteria must be attached to the pump or it will not be accepted for installation.

The fire pump shall be inspected by the Engineer-Architect for conformance prior to installation.

Appendix "A"

DEPARTMENT OF PUBLIC SAFETY - INSPECTION SERVICES
MINISTÈRE DE LA SÉCURITÉ PUBLIQUE - SERVICES D'INSPECTION

ODRESS	**PHONE #**	**PLUMBING INSPECTOR INSPECTEUR EN PLOMBERIE**	**ADRESSES**	**TÉLÉPHONE**
0 St. George Street **ATHURST**, NB E2A 9	Phone 547-2087 Fax 547-2910	Conrad Collin	360, rue St. George **BATHURST** (N.- B.) E2A 1B9	Téléhone 547-2087 Télécopieur 547-2910
O. Box 5001 **AMPBELLTON,** NB E3N 5 7 Water St., 3rd Floor, Rm. 0 mpbellton City Center E3N 4	Phone 789-2338 Fax 789-2415		C.P. 5001 **CAMPBELLTON** (N.- B.) E3N 3H5 157, rue Water, 3e étage, pièce 310 Campbellton City Center E3N 3L4	Téléphone 789-2338 Télécopieur 789-2415
80 Water St., Suite 204 **RAMICHI,** NB E1N 6	Phone 778-6066 Fax 778-6095	Leslie Nowlan	1780, rue Water, pièce 204 **MIRAMICHI,** (N.-B.) E1N 1B6	Téléphone 778-6066 Télécopieur 778-6095
O. Box 5001 **DMUNDSTON,** NB E3V 3 1 Church Street, Rm 220 rrefour Assomption E3V 9	Phone 735-2080 Fax 735-2001	Glenn West	C.P. 5001 **EDMUNDSTON** (N.-B.) E3V 3L3 121, rue Church, pièce 220 Carrefour Assomption E3V 1J9	Téléphone 735-2080 Télécopieur 735-2001
O. Box 6000 **REDERICTON,** NB E3B 1 5A Prospect Street E3B 4	Phone 453-2740 Fax 444-4473	Thomas Belyea	C.P. 6000 **FREDERICTON** (N.-B.) E3B 5H1 495A, rue Prospect E3B 5X4	Téléphone 453-2740 Télécopieur 444-4473
Box 5001 **ONCTON,** N. B. E1C 8R3 4 Collishaw Street E1C 6	Phone 856-2320 Fax 856-2394	Guy Maillet Gary Keenan	CP 5001 **MONCTON** (N.-B.) E1C 8R3 414, rue Collishaw E1C 3R6	Téléphone 856-2320 Télécopieur 856-2394
Box 5001 **AINT JOHN**, N. B. E2L 9 Castle Street E2L 3B8	Phone 658-2510 Fax 658-3075	Jim Leach Nelson Trecartin	CP 5001 **SAINT-JEAN** (N.-B.) E2L 4Y9 8, rue Castle E2L 3B8	Téléphone 658-2510 Télécopieur 658-3075
mmock Building, Unit 1 1 Chapel Street oodstock, NB E7M 6	Phone 325-4476 Fax 325-4482		L'édifice Dimmock, Unité 1 111, rue Chapel Woodstock (N.-B.) E7M 1G6	Téléphone 325-4476 Télécopieur 325-4482

MUNICIPAL PLUMBING INSPECTORS

Mark Mazerolle
Plumbing Inspector
City of Saint John
P.O. Box 1971
Saint John, NB
E2L 4L1
Phone: (506) 658-2911
Fax: (506) 632-6199
Email: mark.mazerolle@saintjohn.ca

Rick Armstrong
Plumbing Inspector
City of Saint John
P.O. Box 1971
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E2L 4L1
Phone: (506)658-2911
Fax: (506)632-6199
Email: rick.armstrong@saintjohn.ca

Barry MacNabb
Plumbing Inspector
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Fredericton, NB
P.O. Box 130
397 Queen Street
Fredericton, NB
E3B 4Y7
Phone: (506)460-2077
Fax: (506)460-2126
Email:macnabb@city.fredericton.nb.ca

Bill White
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Fredericton, NB
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397 Queen Street
Fredericton, NB
E3B 4Y7
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Fax: (506)460-2126
Email:macnabb@city.fredericton.nb.ca

Stewart Parker
Plumbing Inspector
City of Moncton
Phone: (506)853-3426
Fax: (506)856-4357
Email: stewart.parker@moncton.org

ITEM 3 ELECTRICAL ITEMS

CCTV Surveillance System

Reference: Educational Guidelines

Article B.16.7.16728.1: Add sentence: Interior cameras shall provide surveillance of public entrance doors and main corridors only.

Article B.16.7.16728.6 Revise: Provide a battery and back-up power supply to operate the system for a minimum of 1 hour.

Lighting

Reference: Educational Guidelines

Article B.16.5.16505.11: Add Sentence: Acceptable alternative lighting method shall include multi-lamp T5HO light fixtures c/w wireguard and lens.

Article B.16.5.16505.12.4: Revise sentence: Switches controlling the fluorescent walk-through lighting in gymnasium should not be key operated. Metal halide luminaries in the gymnasium are to be controlled by local keyed switches, not by remote switches located in the gym office. When multi lamp T5HO light fixtures are used, 33% of the lamps shall be controlled by non-keyed switches while the rest 67% shall be controlled by keyed switches.

Wiring Devices

Reference: Education Guidelines

Article B.16.1.16141.6: Add sentence: Limit the number of combination 15/20A, 120V duplex type receptacles used in large rooms to those specifically requiring this configuration.

Coordinate electrical outlet locations with whiteboards and tackboards between Architectural, Mechanical and Electrical.

Fire Alarm System

Reference: Education Guidelines

Article B.16.7.16721.14: Add sentence: The shut down of the air handling system shall occur only upon the activation of the duct smoke alarm.

Article B.16.7.16721.15: Add: The shut down of the kitchen cooking equipment protected by the Fire Suppression System shall shut down upon the fire alarms initiated only in the kitchen.

ITEM 3 ELECTRICAL ITEMS (cont'd)

Fire Alarm System (cont'd)

Reference: Education Guidelines

Article B.16.7.16721.4.9 – Revise the Passive Graphic Requirements to the following:

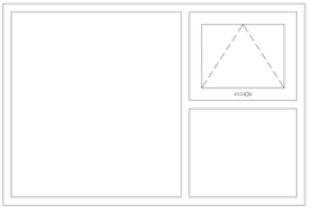
Passive graphic display(s) on white photo bond paper in metal frame(s) with polycarbonate or Plexiglas glazing. In compliance with NFPA-72 6-2.3, the graphic(s) shall be designed and fabricated and installed in a manner to render them damaged and tamper resistant. The display(s) shall be securely attached to the wall adjacent to the fire alarm annunciator panel(s) and near the main fire alarm panel. The labeling on the graphic must closely correspond to the displays on the fire alarm annunciator or the labels for each fire panel alarm indication. All wording shall be in both English and French. The floor plan drawing is to indicate:

- The building outline showing all exterior doors.
- The building's corridors, stairways and elevators.
- The location of, and divisions between, the fire alarm zones.
- The location of the main fire alarm panel (and annunciators where relevant).
- The location of the main sprinkler system valve and the supervised valve for each sprinkler zone. (Use of a legend and symbols is recommended).
- The duct smoke detector locations and zone numbers, where relevant. (Use of a legend and symbols is recommended).
- Kitchen fire suppression system, where relevant.
- An accurate "You are here" indicator.

Each graphic display must be oriented to match the direction of the location at which it is to be posted, i.e; oriented to the direction in which the person viewing the display is facing.

ITEM 4 ARCHITECTURAL ITEMS

Classroom Windows (New Schools). Drawing shows window in elevation.



Recommended overall window dimensions: 1220mm x 1830mm
Bottom of opening: 1000mm above finished floor

Window should be operable without pole

Fire Separation Doors in Corridor. Continuous hinges are required on these doors. No glazing in doors when on hold open devices. In new construction doors to be recessed in walls in held open position or a return wall designed such that student access to release of doors is limited.

Fire Separation Doors – Lighting Labels Required: Listing labels are to be installed on doors and frames at place of manufacture and not on site; stamped listings will not be acceptable (*as they are painted and difficult to verify at site reviews and any future inspections)*. And factory applied labels must not be painted over.

Male/Female Washrooms. In new construction; paper towel dispensers and waste receptacles are not required. Unless stipulated in Education Specifications all washrooms to have electric hand driers.

Soap Dispensers. All soap dispensers to be wall mounted and not to be integral with the lavatory system.

Methods and Resource Washroom. Revised layout supersedes the layout in the DSS Guidelines for Educational Facilities. See revised drawing A.3.4.3. dated March 30, 2007.

Corridor and Classroom Floor Finishes. Floor finishes will be determined in the planning phase/scope of each project.

Classrooms Locksets. The DSS Guidelines for Educational Facilities are to be followed with no exceptions.

Door Frames and Window Frames: Teaching Areas, Art Rooms, Music Rooms and Staff Rooms. Use standard frames and details throughout the entire school. The type of doors and frames are not to exceed three different types on a single project.

Shower Stalls. Painted concrete block are to be used in shower stalls only – no other finishes.

Building Code Review with AHJ (Authority having Jurisdiction). Design Consultants are to have design reviewed by AHJ at Preliminary Design and 75% Working Drawing stage.

Elevators. Design Consultants are to have elevator design approved by Chief Elevator Inspector, Technical Services, Public Safety, at 75% Working Drawing.

ITEM 4 ARCHITECTURAL ITEMS (cont'd)

Door Hardware: Replace Section 08710 Paragraph 1 with the following Paragraph 1a to 1e:

08710 Door Hardware

.1a All interior locksets and latchsets in Educational Facilities shall have lever handles as recommended by CSA B651 – Handicapped Accessibility. Consider using freewheeling designs in areas where vandalism is a concern.

.1b Exterior door hardware for aluminum entrance doors shall consist of the following: Exit devices shall have cylinder dogging, keyed to match the exterior cylinder, so that the door may function (at the End User's discretion) as a push/pull unit during the day. Exterior trim shall consist of a pull, with latch retraction by key in cylinder and/or auxiliary control to ANSI F03 (i.e. night latch function). In pairs of doors, consider supplying only pulls and cylinder dogging to the active door. In multiple door configurations, and multiple pairs of doors configurations, not all doors require exterior cylinders.

.1c The intended mode of operation shall be as follows: The first User through the active door in the morning will use their key to unlock the latching mechanism of the exit device. Using the same key, the User can then 'dog down' the push bar so that latching is defeated, allowing the door to swing freely. Note that the door will always be locked from the exterior unless it is dogged. Dogging by hex key is eliminated.

.1d Where the entrance has a barrier-free operator, consider installing a key switch (keyed to match door latch and cylinder dogging) so that the exterior barrier-free operator switch is only in service when the key switch is in the "ON" position. This arrangement will prevent unauthorized activation of the barrier-free system and will de-activate the system from the exterior after regular hours. Note that the barrier-free system is always active for persons exiting the building, unless the exit device is latched. To prevent the operator from cycling open/close when the exit device is latched, ensure that the exit device has latch bolt monitoring.

.1e Exterior steel doors, single or pairs, that exit from service areas or the gymnasium, shall be supplied with night latch trim that consists of an exterior cylinder and a cylinder ring pull. Only one door in a pair needs to be active, and the inactive door should be exit only. Consult with the DSS Project Manager and the End User to confirm if code compliant egress doors require re-entry. Where re-entry is not a prime consideration, supply exit only hardware. In any case, all such doors shall allow re-entry access only to those with keys, and the trim and/or exit device shall always be secure.

ITEM 5 ADMINISTRATIVE ITEMS

Rates: See attached **Revised** Government Rates (page 5a)

Invoicing See attached sample invoices for Consultant Fees (page 5b)
See attached sample invoices for Consultant Expenses (page 5c)

GOVERNMENT RATES

Invoices which include claims for expenses, costs or disbursements will not be processed until fully documented backup for said charges is provided.

PROFESSIONAL PER DIEM RATES

The following maximum per diem rates are those that the Department of Supply and Services is establishing for work outside the scope of existing contracts or where per diem rates are negotiated. Rates for Architects and Engineering Consultants are effective April 1, 1998.

Charges for hourly rates should be shown on time sheets or similar printouts. (copies only).

Outside agencies and sub consultant invoices must be shown (copies).

PROFESSIONAL PER DIEM RATES

Architects & Engineers		**Technical Support**:	
Over 15 Years	$110.00/hr.	(Including Engineers in Training & Intern Architects).	
10-15 Years	$105.00/hr.	All Technical Support will be:	Cost X 2.5
6 - 9 Years	$95.00/hr.		
3 - 5 Years	$80.00/hr.		
0 - 2 Years	$70.00/hr.		

PROVINCIAL GOVERNMENT TRAVEL REGULATIONS

All Travel and Meals will be at Provincial Government Travel Regulations (Board of Management 01. 0089).
Kilometric charges must be shown as number of Kilometers times rate. *
Charges for meals must be as per listed rates.**
Accommodation payment will be made as per receipts for motel accommodations, claim the amount without HST.

PROVINCIAL GOVERNMENT TRAVEL REGULATIONS:

*	**KILOMETRIC ALLOWANCES:**		
	Effective April 1, 2007		
	SECTION I		
- for each of the first 8,000 kilometers per year		$ .34 plus. HST	
	Effective April 1, 2007		
	SECTION I		
- for the next 8,000 kilometers per year		$ .32 plus HST	
**			
	MEAL IN PROVINCE:		
	Effective August 1, 2005		
	SECTION 1		
	(i) breakfast - between 12:00 a.m. & 12:00 noon	$6.14 + HST	(ii)
	lunch - between 12:00 noon and 6:00 p.m.	$8.33 + HST	(iii)
	dinner - between 6:00 p.m. and 12:00 p.m.	$15.35 + HST	
	TOTAL	**$29.82 + HST**	

SAMPLE FEES INVOICE FOR CAPITAL IMPROVEMENT PROJECTS

COMPANY NAME
ADDRESS
PHONE NUMBER

DATE:

INVOICE NUMBER:

TO: DEPARTMENT OF SUPPLY AND SERVICES
ADDRESS

ATTENTION:

PROJECT NUMBER:

PROJECT NAME:

FOR PROFESSIONAL FEES RENDERED TO: (Date)

ENGINEERING FEES AS PER AGREEMENT ON TOTAL CONTRACT VALUE
(SHOW CALCULATION) ie $6,900 on first $50,000.00 $ 6,900.00
11% of $29,000.00 $ 3,190.00
$ 10,090.00

CONTRACT PHASE	% OF TOTAL	COST OF PHASE	%COMPLETE	TOTAL BILLED
DESIGN PHASE	70%	$ 7,063.00	100%	$ 7,063.00
NEGOTATION PHASE	5%	$ 504.50	5%	504.50
CONSTRUCTION PHASE	25%	$ 2,522.50	0%	

WORK COMPLETED TO DATE 75% $ 7,567.50

LESS PREVIOUSLY INVOICED $ 7,063.00

FEES DUE TO DATE **$ 504.50**

MISCELLANEOUS EXPENSES 1.5% OF $504.50 $ 7.57

TOTAL FEES AND DISBURSEMENTS **$ 512.07**
HST **71.69**
TOTAL INVOICE **$ 583.76**

SAMPLE EXPENSES INVOICE FOR CAPITAL IMPROVEMENT PROJECTS

COMPANY NAME
ADDRESS
PHONE NUMBER

DATE:

INVOICE NUMBER:

TO: DEPARTMENT OF SUPPLY AND SERVICES
ADDRESS

ATTENTION:

PROJECT NUMBER:

PROJECT NAME:

EXPENSES:

MEALS	2 LUNCHES @ $8.26	$16.52
MILEAGE	143 KM. @ .34	$48.62
MOTELS	$85.00 (show receipt)	$85.00

TOTAL DISBURSEMENTS	**$ 150.14**
HST	**21.02**
TOTAL INVOICE	**$ 171.16**