



Canadian Spectroscopic News

ISSN 0381-5447

Volume 34 Number 1 August 2005

NATIONAL OFFICERS OF THE CANADIAN SOCIETY FOR ANALYTICAL SCIENCES AND SPECTROSCOPY

PRESIDENT: D.(Diane) Beauchemin
Phone: 613-533-2619, FAX: 613-533-6669
E-mail: beauchmn@chem.queensu.ca

VICE-PRESIDENT: R. (Rob) O'Brien
Phone: 250-762-5445 (ext.7569), FAX: 250-470-6004
E-mail: robrien@ouc.bc.ca

SECRETARY: T. (Teresa) Switzer
Phone: 416-235-5834, FAX: 416-235-6107
E-mail: teresa.switzer@ene.gov.on.ca

TREASURER: D. (Doug) Goltz
Phone: 204-786-9748, FAX: 204-775-2114
E-mail: d.goltz@uwinnipeg.ca

PAST PRESIDENT: M. (Marc) Lamoureux
Phone: 902-420-5652, FAX: 902-496-8104
E-mail: marc.lamoureux@stmarvs.ca

LOCAL SECTION CHAIRS

| | | | | | |
|--|---|--|--|---|--|
| VANCOUVER/ VICTORIA M. Saffari 604-929-3213 mark.saffari@ec.gc.ca | SOUTHERN ONTARIO R.G. Smith 416-886-7266 roysmith@onlinetel.ca | OTTAWA VALLEY A. Delgado 613-993-3719 Ana.delgado@nrc.ca | QUEBEC PROVINCE M. Pézolet 418-656-2481 michel.pezolet@chm.ulaval.ca | EDMONTON / ALBERTA R.Gill 780-413-6480 roxanneg@envirotest.com | BC INTERIOR R. O'Brien 250-762-5445 robrien@ouc.bc.ca |
|--|---|--|--|---|--|

NATIONAL COMMITTEE CHAIRS

| | | | | |
|--|--|---|--|---|
| MEMBERSHIP D.Goltz 204-786-9748 d.goltz@uwinnipeg.ca | CONFERENCE D. Beauchemin 613-533-2619 beauchmn@chem.queensu.ca | AWARDS B.Simard 613-990-0977 Benoit.simard@nrc-cnrc.gc.ca | INT. LIAISON V. Benham 819-684-4936 cw400@nrc.ca | MAN. ED. CJASS R.O'Brien 250-762-5445 (7569) robrien@ouc.bc.ca |
|--|--|---|--|---|

NAT. PROGRAMS
R.Denis
905-851-4585 (ext.316)
richard.denis@perkinelmer.com

EDITOR-IN-CHIEF (CJASS)
R. Aroca
519-253-4232 (ext.3528)
raroca@cogeco.ca

WEBSITE
A.Holliday
604-822-0884
aholliday@chem.ubc.ca

DIRECTORS OF THE SOCIETY

| | | | | |
|--|-----------------------------------|---|---|--|
| ATLANTIC CANADA M. Lamoureux 902-420-5652 marc.lamoureux@stmarvs.ca | QUEBEC PROVINCE TBA | OTTAWA VALLEY V. Benham 819-684-4936 cw400@nrc.ca | SOUTHERN ONTARIO O.Herrmann 416-207-6262 otto.herrmann@kinectrics.com | VANCOUVER /VICTORIA E.F. Paski 604-929-3213 epaski@direct.ca |
|--|-----------------------------------|---|---|--|

Canadian Spectroscopic News is published by the Canadian Society for Analytical Sciences and Spectroscopy. The internet address of the Society is: <http://www.csass.org>

Editor: Teresa Switzer, Ontario Ministry of the Environment, 125 Resources Rd., Etobicoke, ON M9P 3V6, Canada. Tel: 416-235-5834, Fax: 416-235-6107, email: teresa.switzer@ene.gov.on.ca.
The mailing address of the Canadian Society for Analytical Sciences and Spectroscopy is Box 56018, 412 Graham Ave, Winnipeg Manitoba R3C-5R2

The Canadian Society for Analytical Sciences and Spectroscopy (formerly the Spectroscopy Society of Canada)

announces the 51st ICASS

The 51st International Conference on Analytical Sciences and Spectroscopy will be joint with FACSS'05 the 32nd Annual Conference of the Federation



of Analytical Chemistry and Spectroscopy Societies

Location: Quebec Convention Center
Québec City, Province of Québec, Canada

Dates: October 9th - 13th, 2005

Symposia will include the following topics:

IR/Raman spectroscopy (M. Pézolet, U. Laval, Québec)

LIBS (L. St-Onge, NRCC, Montreal)

Laser Ablation for Analytical Sampling (L. St-Onge, NRCC, Montreal)

Laser spectroscopy (D. Boudreau, U. Laval, Québec)

Bioanalytical Symposium (M. Blades, U. of British Columbia, Vancouver)

Speciation Analysis with Atomic Spectrometry (D. Beauchemin, Queen's U., Kingston)

ICPMS (D. Beauchemin, Queen's U., Kingston)

MS Proteomics (Michael Siu, York U., Toronto)

Biological, Chemical, and Environmental Applications of Synchrotron Radiation (M. Lamoureux, St. Mary's U., Halifax)

Contact:

Chair of ICASS: Diane Beauchemin, Department of Chemistry, Queen's University, Kingston, Ontario, Canada K7L 3N6. Telephone: 613-545-2619; Fax: 613-545-6669; e-mail: beauchmn@chem.queensu.ca

General Chair: Denis Boudreau, Department of Chemistry, Université Laval, Québec (PQ) G1K 7P4, Canada; Telephone: 418-656-3287; Fax: 418-656-7916; e-mail: denis.boudreau@chm.ulaval.ca



Greetings everyone! My name is Teresa Switzer and I am the new Editor of the society's newsletter. This is the first newsletter that we have had for a while, and we are going to strive to have newsletters go out every 3 months. If you have anything that you would like to include in the newsletter please feel free to send it to me at the address found on the front page. The NEC has decided to go the route of an electronic newsletter and send it via email, rather than the traditional paper newsletter through regular mail. This will save the society significant postage costs.

SOCIETY CONFERENCES

The *51st ICASS (October 9-13, 2005)* **Denis Boudreau** will be the general chairman and **Diane Beauchemin** will be the ICASS chairman. The meeting will be held in Quebec City in conjunction with the 2005 FACSS meeting. Please see page 2 and the NEC minutes.

52nd ICASS (2006) The conference chair is **Rob O'Brien** and the meeting will be held at Okanagan University College in Kelowna, BC.

STUDENT CHAPTER ACTIVITIES

Shulan Liu is the student representative this year. She is an M.Sc. student in chemistry at Queen's. You may contact Shulan at lius@chem.queensu.ca or (613) 533-6000 ext. 78256.

SOCIETY AWARDS

The 2005 recipients of the Society's **Distinguished Service Awards** are Ana Delgado and Bob Johnston. Ana has been actively involved with the society, and she held the Treasurer and Membership Chair positions for many years – despite the fact that these two positions present too much work for a single person. Bob has also been an active

member of the society for many years, and has held many positions at the national level including President. He often drove to Toronto from Peterborough for evening meetings, often bringing along some of his staff members to introduce them to the society. He has stayed very active in the Southern Ontario section even after his retirement from Lakefield Research Ltd. Ana and Bob will be invited to receive their awards during the ICASS 2005 conference banquet.

Gerhard Herzberg and Smiths Detection Spectroscopy Awards will be announced in August 2005. The award recipients will be invited to accept their awards at the CSASS Award Ceremony during the FACSS / ICASS 2005 conference. A reception to honour the award recipients will follow after the award lectures.

CSASS/SAS TOUR SPEAKERS

The SAS Tour Speaker for the East this year was Dr. Troy Wood from the University of Buffalo. He visited Toronto (the Southern Ontario Section) on May 24th and gave an excellent talk to 22 attendees on "Miniaturization of Electrospray: A Driving Force in the Era of Proteomics". Dr. Diane Beauchemin was the CSASS tour speaker for the East and gave a talk on "On-line leaching with detection by Inductively Coupled Plasma Mass Spectrometry (ICP-MS) for the assessment of the mobility of metals in the environment and the bio-accessibility of elements in food" May 23rd at the University of Buffalo. Diane also gave a talk "New Method for the assessment of the mobility of metals in the environment and the bio-accessibility of elements in food" on May 24th at Winterthur, Delaware. Both were very well attended.

RETIREMENTS

Dr. Tak Nakahara retired at the end of March 2005 from his teaching and research duties at the University of Osaka Prefecture, Japan. Tak was introduced to the SSC as a graduate student by Dr. C.L. Chakrabarti, and for over 25 years he has been a faithful, annual supporter, attendee, and presenter of papers at the annual Canadian Spectroscopy Conferences. We wish him well in retirement, and hope that we will continue to see him at future conferences.

Dr. Vern Speller retired at the end of June 2005, from his duties as Senior Analytical Specialist at Inco Technical Services Limited, where he has worked for the last 41 years. Vern has been a very faithful member of the Southern Ontario section of the Society, and was presented with a plaque by Dr. Otto Herrmann for his contributions to both the Society and to Spectroscopy. We wish him well in retirement, and look forward to seeing him at future events.



MEMBERSHIP LIST UPDATE AND NEW DIRECTORY

We are currently updating our membership list to ensure that we have the proper contact information for all of our members. Once this is complete a new directory will be created and distributed to all members of the society. Please provide your current affiliation, complete address, phone number, fax number, home phone number (optional) and email address to Teresa Switzer at teresa.switzer@ene.gov.on.ca by September 9, 2005 so that the directory can be ready by the ICASS/FACSS conference in Quebec City in October.

JOURNAL SPONSORSHIP

The CSASS will pay a commission of 50% of the first year cost of sponsorship or advertising rate to the person who actually brings in the new sale of advertising and sponsorship space. If more than one person is involved, then they will be given a share proportional to their involvement. No commission will be awarded for reciprocal page exchanges or in-kind exchanges. Please contact Rob O'Brien with any questions that you may have (robrien@ouc.bc.ca).

Notice of Meeting

The **Annual General Meeting** of the Canadian Society for Analytical Sciences and Spectroscopy, formerly the Spectroscopy Society of Canada, will be on **October 12, 2005, during the ICASS / FACSS 2005 meeting in the Quebec City Convention Centre (specific room to be confirmed at the conference) during the lunch break**. All members in good standing with the Society are invited to attend. The agenda will include the Society's Finances, changes to the Society's By-laws, status of its journal, and the announcement of the new National Executive Committee. Since lunch will be provided, please contact the Conference Chair, Diane Beauchemin (beauchmn@chem.queensu.ca), by the end of August to confirm your attendance so that enough food may be ordered.

Avis de Convocation

L'**Assemblée Générale Annuelle** de la Société canadienne des sciences analytiques et de spectroscopie, auparavant la Société de spectroscopie du Canada, se tiendra le **12 October 2005, pendant le congrès ICASS / FACSS 2005 au Centre des Congrès de Québec (local à être confirmé durant le congrès) pendant la pause du dîner**. Tous les membres en règle de la société sont invités à participer. L'ordre du jour inclura les états financiers, les changements aux statuts et règlements, la condition du journal et l'annonce du nouveau comité exécutif national de la société. Comme le dîner sera fourni, veuillez contacter la présidente du congrès, Diane Beauchemin (beauchmn@chem.queensu.ca) d'ici la fin d'août pour confirmer votre participation de sorte que suffisamment de nourriture soit commandée.

CANADIAN SOCIETY FOR ANALYTICAL SCIENCES AND SPECTROSCOPY

*Minutes from the National Executive Committee Meeting
On June 20, 2005 at 13h00 (by teleconference).*

Present: Diane Beauchemin (President), Alison Holliday (Website), Doug Goltz (Treasurer / Membership Chair), Otto Herrmann (Director – Southern Ontario section), Shulan Liu (Student Representative), Rob O'Brien (Vice-President and Acting Chair – BC Interior), Ed Paski (Director – Vancouver / Victoria), and Teresa Switzer (Secretary and Newsletter Editor).

Regrets: Marco Anglesio (Business Manager of the journal – CJASS), Ricardo Aroca (Editor-in-Chief of the journal – CJASS), Victor Benham (Director – Ottawa Valley, and International Liason), Denis Boudreau (Chair of the 51st ICASS), Ewa Dabek (Member at Large), Richard Denis (National Programs), Roxanne Gill (Chair – Edmonton / Alberta), Nimal De Silva (Member at Large), Jeff Dupuis (Chair - Montreal), Marc Lamoureux (Past President and Director – Atlantic Canada), Michel Pezolet (Chair – Quebec City), Mark Saffari (Chair – Vancouver / Victoria), Benoit Simard (Chair of the Awards Committee, and Roy Smith (Chair – Southern Ontario).

1. Approval of Agenda and Minutes

- *The March 2004 meeting minutes were accepted with the following changes: Chris Le and Dianne Beauchemin are the SAS tour speakers in the west and east respectively (last names spelt incorrectly).*

(Ed/Rob)

2. Business Arising

a) Paperwork for new name

- *Teresa reported that nothing has been received back regarding our name change application. All paperwork has been received by Corporations Canada, but they need time to process everything.*

b) Letter to Westin hotel

- *Diane decided not to pursue this since the hotel has already decreased the money owing so that the conference was not in the red.*

3. Conferences

- 50th ICASS, Halifax August 2004: Diane has heard nothing from Marc, but estimates a profit of approximately \$2500.
- 51st ICASS-FACSS, Quebec October 2005: Diane reported that everything is on schedule. 15 sessions we were to organize and all abstracts have come in for these sessions. Tuesday through Thursday is our part of the conference since Thanksgiving is on the Monday. Denis is planning the banquet. Diane asked when would be a good time to have the AGM and the awards presentation – only available are lunch times. It was decided that Tuesday at lunch would be the awards presentation, and the AGM would be on Wednesday. There has only been one nomination for each of the two awards.
- 52nd ICASS, Kelowna 2006: Rob reported that there are three major groups involved with this conference, and in mid July they will meet. The conference planning will be done by September / October so everything will be good to by FACSS/ICASS in October. Rob has contacted Mike Blades about organizing the symposium, but is still waiting for a response. Doug asked if the 52nd ICASS would be advertised at FACSS – Rob would like it. Diane mentioned that everything must be in by the end of July for the program – she will send a contact name to Rob for him to contact regarding this. Ed mentioned that he found that significant participation from the USA is required to get a profit. Diane is to ask for the FACSS mailing list.
- 53rd ICASS, Peterborough 2007?: Diane approached the Saskatoon people, but they were not interested for 2007. Marc suggested Peterborough may be interested, so Diane approached them (Dirk Walschaelger, Holger Hintelman, Doug Evans) and they have given a tentative yes, and are to give us a final decision this summer. Diane has contacted them again to let them know that the Southern Ontario section is very willing to help them with any part of the organization and of the conference.

4. Committee Reports

- *Newsletter and Directory:* Teresa reported that she is trying to get the membership organized with up to date contact information so that a newsletter can go out electronically. She divided the membership into the various sections and sent it to each director / chair person to update and send back to her, but nothing has been received back yet. There are people who have joined the society in the last year who are not on the list, who have “slipped through the cracks” with the changes in membership chair the past year. Doug said that no one updates their information with their renewals. Teresa suggested that each section should be responsible for their membership, as it is easier to have correct information and to remind people about renewals when you know them. Rob liked this idea of managing the membership at the local sections. He also mentioned that local sections still have not received their rebates from the national level. In 2004 the rebate to each section went to \$18 per member, up from \$8. Teresa will create a new

directory for distribution to all members as soon as the membership information is updated.

- *Treasury / Membership:* Doug reported that this job is too big for one person. He emailed his report to everyone. Lots of people are not renewing, therefore membership is down and we have a large number of complimentary memberships. Rob said that it is hard to get people to pay their dues if they get nothing. Doug thinks that the newsletter, journal and local section events are very important. Rob feels that the conference is the big event to get people registered. Doug was told that people were given complimentary memberships for helping out at the conference, but that no one passes this information on to him. Teresa asked what the criteria were for people to receive complimentary memberships, as our local section list has many. Diane said that these memberships are typically a result of the ICASS conference and that they are for one year only, and then the person has to pay the regular membership. Teresa feels that these should not be listed as complimentary on the membership list, but as regular with the money coming out of the conference. Doug said he wasn't sure how to deal with complimentary memberships for renewals, so none were sent out. Rob said that the process must be defined beforehand for complimentary registration at conferences. Doug reiterated that this is too much work for one person. Rob made the motion that at the next AGM we will split this role into 2 individual roles, one for treasurer and one for membership. Seconded by Teresa. Unanimous. Doug reported that the financial shows what we have with the expenses occurred to date. He has no access to the tied in funds in Ottawa – Mylaine and Heidi have this. He has not heard from Mylaine except for the \$42,000 transfer to the new account in Winnipeg. Diane said that Mylaine should have the books audited for 2004 and she will contact her for this – an audit is required every calendar year. Teresa asked about the money that had been set aside for NEC travel – at a meeting in Kingston approximately 10 years ago it was decided that \$10 per member would go into a separate account to pay for NEC members travel to meetings, but this isn't being used since we do most meetings by teleconference. She feels that some of this money could be used to get new local sections going. Diane doesn't think that this was a separate account, but went into the chequeing account. Otto remembers that it was supposed to be a separate account – Diane to look into this.
- *International Liason:* Diane reported that no one from the US contacted Chris Le for the SAS/CSASS tour speaker. Diane has been to the University of Buffalo and to Delaware. There was good attendance at both and there were a lot of questions – a good experience over all. Otto asked who the SAS contact was, because maybe they didn't know that Chris was available. Diane said that the contact was Joe Snedin and that she contacted them herself. She is not sure why they were not interested in Chris. Later this summer we have to have names for next year. Diane asked Teresa about Dirk Wallschlaeger, as he has agreed to be a tour speaker across Canada giving a workshop on speciation. He also will go to Seattle and is willing to go anywhere else that would like him – from September on. Ed said that Vancouver is interested in having Dirk, and would like the information sent to him. Ed is also willing to give a workshop on sample preparation, and if anyone is interested they should let him know. It will be a full one day workshop with sampling experiments included. Teresa feels that not enough notice is being given for tour speakers – more than 1 or 2 weeks are required for the local sections to organize things well. Diane is to contact the SAS to make sure that we get the information earlier for next year.
- *National Program:* No report.
- *Journal:* Rob sent his report to everyone. He has taken a look at the finances. With the new printer significant money will be saved (previously ~\$20,000 for printing costs, now ~\$11,000 which includes the mailing costs). The big change is how the printing is done. Previously a layout was used, and now PDF's are printed, therefore there is not much of a subsidy required. But if the journal is successful, the society will get a subsidy. Not everyone wants a copy of the journal, and many just get recycled. Otto said that this is why we want a referendum. Rob says that we have to ask the membership if they want a copy of the journal or not, and we also should have a list of money for online journals. Otto feels that with a PDF, the electronic form may be desired. Rob said that we could go to the site and print pdf's – then we are making money for the journal. It should be a profitable enterprise. With the PDF copies, we can include in the text a company advertisement – we would then have income for the advertisement. Rob says the journal just has not been managed well. He wants to make members request a print copy – not just automatically printed for everyone. Diane asked where Ricardo was with getting the journal online. Rob said that Ricardo has not had time for this, and that he will take care of that as part of the journal manager's responsibilities. Diane asked if Rob had received the information yet from Marco – Rob has, but in the wrong format, therefore April is helping with this. Diane has gone through the report and feels the recommendations are reasonable. Rob said that he needs the members input. HE will referee the information for sending to all members. He is going to hire an assistant journal manager that will be paid the entire managers fee – he is not involved with this for the money, and this would help a great deal.
- *Awards:* Diane reported that one nomination has been submitted for the Smiths Detection Award, and one for the student bursary. She asked if we should do a second call for nominations. Rob asked what distribution had been done the first time round. Diane said that it was distributed to all those on the list from last year, and to all the chemistry departments. Teresa requested that all NEC members also get a copy – even though we are not all in academia some of us have students who deserve the award. Otto asked if we could not put this off and not give the awards this year if we have serious hope for improvement next year. Diane said that people have responded, and that if the two nominated deserve it today they should get it. Rob suggested that a second call be made, and that all sections be involved for the distribution to all members. Diane is to contact Benoit about this and extend the deadline to the end of July.
- *Web Page:* Alison is working at changing the provider for the website. Right now we deal with Primus, but we are going to Webnames Inc. Our license is due on July 6th, and we have gone with a 6 month renewal. Rob asked if

the web address will change. Diane said yes, but that for one year you will be automatically forwarded to the new site from the current one. Teresa asked about the names of companies listed on the website. Diane said that three of them are because they sponsor the journal. Teresa feels that all companies who are good standing members and who sponsor events at the local section should be included. Rob agreed. Diane is to contact all sections to send a list to Alison for inclusion on the website.

- *Student activity report:* Nothing to report.
- *All reports approved unanimously.*

(Ed /Rob)

5. Local Section Reports

- *Atlantic Canada:* Nothing to report.
- *Quebec / Montreal:* Nothing to report.
- *Edmonton:* Nothing to report.
- *Southern Ontario:* Several events have taken place over the last few months.

April 6 - symposium in Toronto: We had one morning plenary session consisting of three talks by Janice Hellman from the Centre of Forensic Sciences ("Forensic Applications of analytical chemistry and spectroscopy"), Debra Inglis from Brock University ("The Biochemistry of Winemaking and the implications for Ice wine production"), and Nobel Laureate John Polanyi from U of T ("Watching reaction at a surface, a molecule at a time"). The afternoon consisted of 3 parallel sessions of 6 speakers in each session. The symposium was very well attended by a total of 135 participants with 15 exhibitors – resulting in 16 new memberships.

April 14 – Workshop on Proper Pipetting Techniques: We held a free 2 hour workshop at the MOE, given by Brinkmann Instruments. There were approximately 30 participants.

April 20 – Centre of Forensic Sciences Tour: Sixteen people attended a 3 hour tour of the Centre of Forensic Sciences, which also included a talk on the Centre's role and what is done there.

May 24 – CSASS / SAS tour speaker: Dr Troy Wood from the University of Buffalo gave a talk entitled "Miniaturization of Electrospray: A driving force in the era of proteomics" at the MOE auditorium. The talk was very well received by the 22 attendees.

June 13 – INCO Technical Services Limited Laboratory Tour: This tour was limited to the first 30 registrants, and was almost full within the first 2 hours, resulting in having to turn away 21 people. Ron Cardinal from INCO presented a talk entitled "The Role that ITSL plays in INCO operations", followed by a tour of the various labs and lunch. Vern Speller from INCO has been an active supported of the society for many years, and is retiring on June 30th. We used this opportunity to acknowledge the role Vern has played in spectroscopy over his 41 year career at INCO, as well as his support to the society. Several people gave accolades to Vern, and we are having a plaque made for him acknowledging his contributions.

We also have two events planned in the next couple of weeks, a tour of the Canadian Standards Association on June 22nd and a tour of Johnston Matthey Ltd on June 29th.

- *Interior BC:* Rob is waiting for funds to be able to set up some events.
- *Ottawa:* Nothing to report. Diane reported that Ottawa has no chair. She has approached a few people but they all say no. If anyone has any ideas please let her know.
- *Vancouver/Victoria:* Joe Brenner workshop was the last visit, with approximately 12 attendees. Nothing else new.

6. New Business

- Teresa asked where the minutes of past meetings are archived, and wondered if they could be included on the website. Diane thought that they could go on the web. Otto said that they have to be archived somewhere. Diane is to send past minutes to Teresa and she will coordinate them to see what we are missing. Teresa will contact Richard Denis to see if he has some from the past as well.

Meeting adjourned (Rob / Otto).

Next Meeting to be held in October at the FACSS / ICASS conference in Quebec City.

CSASS TREASURER'S REPORT (Doug Goltz)

June 20, 2006

**NET WORTH:
ASSETS**

| | |
|-------------------------|---------------------------|
| Chequing Account | \$46,603.81 |
| Investments | <u>\$68,794.66</u> |
| TOTAL | \$115,398.50 |

INCOME:

| | |
|------------------------------|-----------------|
| Membership Dues – 2005 | \$3260 |
| Membership Dues – 2006 | \$1045 |
| Membership Dues – 2007 | \$560 |
| ICASS MDS SCIEX bursary | \$1000 |
| ICASS Smiths Detection award | \$1000 |
| SSC – Transfer | <u>\$42,000</u> |
| TOTAL INCOME | \$48,865 |

EXPENSES:

| | |
|------------------------|--------------------|
| Bell Canada | \$410.89 |
| Canada Post | \$238.87 |
| Web Site | \$124.32 |
| Exchange Tour Speaker | \$1152.73 |
| Bank Charges | \$5.25 |
| VISA | \$181.47 |
| MASTERCARD | <u>\$147.66</u> |
| TOTAL EXPENSES | \$2261.19 |
| INCOME-EXPENSES | \$46,603.81 |