

Interim Financial Statements of

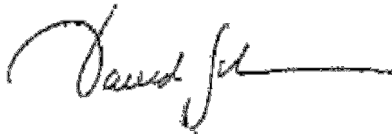
**LEITH WHEELER MONEY MARKET FUND**

For the six months ended June 30, 2011

## MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of Leith Wheeler Money Market Fund (the “Fund”) have been prepared by the Manager, Leith Wheeler Investment Counsel Ltd. The Manager is responsible for the preparation and presentation of the Fund’s financial statements and the development of internal controls over the financial reporting process.

### Leith Wheeler Investment Counsel Ltd.



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David Schaffner  
President and Chief Executive Officer



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Cecilia Wong  
Chief Financial Officer

August 29, 2011

### UNAUDITED INTERIM FINANCIAL STATEMENTS

The accompanying interim financial statements have not been reviewed or audited by the external auditors of the Funds. The external auditors will be auditing the annual financial statements of the Funds in accordance with Canadian generally accepted auditing standards.

# LEITH WHEELER MONEY MARKET FUND

Statement of Investment Portfolio (unaudited)

June 30, 2011

Face amount	Fair value	Percentage of net assets
<b>Treasury Bills:</b>		
\$ 1,500,000 British Columbia Promissory Note 1.19% August 19, 2011	\$ 1,490,385	
30,000 Canada T Bills 0.97% July 21, 2011	29,898	
50,000 Canada T Bills 1.00% July 21, 2011	49,825	
60,000 Canada T Bills 1.02% July 21, 2011	59,766	
310,000 Canada T Bills 0.99% July 21, 2011	308,887	
100,000 Canada T Bills 0.91% July 21, 2011	99,702	
220,000 Canada T Bills 0.95% July 21, 2011	219,276	
180,000 Canada T Bills 0.95% July 21, 2011	179,482	
140,000 Canada T Bills 0.94% July 21, 2011	139,647	
280,000 Canada T Bills 1.02% August 18, 2011	279,065	
70,000 Canada T Bills 0.99% August 18, 2011	69,763	
1,020,000 Canada T Bills 0.99% August 18, 2011	1,017,022	
170,000 Canada T Bills 1.00% August 18, 2011	169,480	
420,000 Canada T Bills 1.02% August 18, 2011	418,614	
420,000 Canada T Bills 0.98% August 18, 2011	418,816	
1,150,000 Canada T Bills 1.00% August 18, 2011	1,146,826	
900,000 Canada T Bills 0.98% August 18, 2011	897,588	
2,200,000 Canada T Bills 0.98% August 18, 2011	2,194,170	
650,000 Canada T Bills 1.01% September 29, 2011	647,738	
400,000 Canada T Bills 1.05% September 29, 2011	398,404	
600,000 Canada T Bills 0.98% September 29, 2011	598,080	
60,000 Canada T Bills 0.96% September 29, 2011	59,823	
160,000 Canada T Bills 0.95% September 29, 2011	159,538	
70,000 Canada T Bills 0.97% September 29, 2011	69,788	
650,000 Canada T Bills 0.99% October 27, 2011	647,647	
70,000 Canada T Bills 0.95% October 27, 2011	69,770	
1,000,000 Canada T Bills 0.98% October 27, 2011	996,490	
60,000 Canada T Bills 0.94% October 27, 2011	59,807	
620,000 Canada T Bills 0.94% October 27, 2011	618,072	
500,000 Canada T Bills 1.02% November 24, 2011	497,955	
230,000 Province Of Quebec 1.33% May 25, 2012	227,038	
1,600,000 Bank of Nova Scotia B/A 1.30% July 27, 2011	1,589,984	
1,500,000 Caisse Centale 1.12% September 26, 2011	1,495,965	
1,500,000 CDP Finance 1.12% September 30, 2011	1,495,770	
600,000 Canadian Imperial Bank of Commerce B/A 1.30% August 02, 2011	596,178	
500,000 Canadian Imperial Bank of Commerce Ba 1.14% September 02, 2011	498,740	
1,600,000 Enbridge Inc 1.17% August 11, 2011	1,595,392	
1,000,000 EnCana 1.10% July 28, 2011	999,100	
1,700,000 Manulife 1.18% September 01, 2011	1,695,290	
1,000,000 National Bank 1.13% September 08, 2011	997,310	
450,000 National Bank 1.24% November 25, 2011	447,296	
1,300,000 PSP Capital 1.12% August 22, 2011	1,296,736	
300,000 PSP Capital 1.18% September 26, 2011	298,860	
500,000 Telus 1.20% July 07, 2011	498,575	
500,000 Telus 1.20% July 07, 2011	498,525	
1,300,000 Trans-Canada Pipeline Ltd. 1.19% August 16, 2011	1,296,282	
	<b>29,538,365</b>	<b>95.9%</b>

# LEITH WHEELER MONEY MARKET FUND

Statement of Investment Portfolio (unaudited) continued

June 30, 2011

<b>Face amount</b>	<b>Fair value</b>	<b>Percentage of net assets</b>
<b>Accrued interest receivable</b>	45,185	0.2%
<b>Total Investment Portfolio</b>	29,583,550	96.1%
<b>Other Assets less Liabilities</b>	1,202,130	3.9%
<b>Net Assets</b>	<b>\$ 30,785,680</b>	<b>100.0%</b>

See accompanying notes to financial statements.

# LEITH WHEELER MONEY MARKET FUND

Statements of Net Assets (unaudited)

June 30, 2011 and December 31, 2010

	2011	2010
<b>Assets</b>		
Investment portfolio, at fair value	\$ 29,583,550	\$ 30,800,235
Cash	137,283	106,160
Subscriptions receivable	1,108,238	-
Management fee distributions receivable	18,896	6,412
	<u>30,847,967</u>	<u>30,912,807</u>
<b>Liabilities</b>		
Redemptions payable	62,287	54,511
<b>Net assets representing unitholders' equity</b>	<b>\$ 30,785,680</b>	<b>\$ 30,858,296</b>
<b>Unitholders' equity allocation by series:</b>		
<b>Series B</b>	<b>\$ 30,785,680</b>	<b>\$ 30,858,296</b>
<b>Number of units outstanding (note 8):</b>		
<b>Series B</b>	<b>3,078,568</b>	<b>3,085,830</b>
<b>Net asset per unit (note 3):</b>		
<b>Series B</b>	<b>\$ 10.00</b>	<b>\$ 10.00</b>

See accompanying notes to financial statements.

# LEITH WHEELER MONEY MARKET FUND

Statements of Operations (unaudited)

For the six months ended June 30, 2011 and 2010

	2011	2010
Investment income:		
Interest	\$ 169,231	\$ 93,337
Expenses:		
Management fees (note 6)	91,042	113,510
Harmonized Sales Tax (note 7)	10,287	5,676
	101,329	119,186
Expenses absorbed by the Manager	-	68,603
Expenses borne by the Fund	101,329	50,583
Net investment income	67,902	42,754
Net gain (loss) from investing activities:		
Proceeds from sale of investments	58,118,721	73,770,320
Investment portfolio at cost, beginning of period	30,745,627	50,036,076
Cost of investments purchased	56,911,459	58,121,621
Investment portfolio at cost, end of period	(29,538,365)	(34,387,377)
Cost of investments sold	58,118,721	73,770,320
Net gain from investing activities	-	-
<b>Increase in net assets from operations, Series B</b>	<b>\$ 67,902</b>	<b>\$ 42,754</b>
<b>Income from operations per unit:</b>		
<b>Series B</b>	<b>\$ 0.02</b>	<b>\$ 0.01</b>

See accompanying notes to financial statements.

# LEITH WHEELER MONEY MARKET FUND

Statements of Changes in Net Assets (unaudited)

For the six months ended June 30, 2011 and 2010

	2011	2010
<b>Series B</b>		
Increase in net assets from operations	\$ 67,902	\$ 42,754
Distributions to unitholders of taxable income:		
Out of net investment income	(67,902)	(42,754)
Unit transactions (note 8):		
Subscription of units	24,800,882	11,722,103
Reinvestment of distributions	67,880	42,749
Redemption of units	(24,941,378)	(27,292,167)
	(72,616)	(15,527,315)
Increase (decrease) in net assets	(72,616)	(15,527,315)
Net assets, beginning of period	30,858,296	50,077,899
<b>Net assets, end of period</b>	<b>\$ 30,785,680</b>	<b>\$ 34,550,584</b>

See accompanying notes to financial statements.

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

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## 1. Operations:

The Leith Wheeler Money Market Fund (the “Fund”) was established under the laws of British Columbia pursuant to various trust indentures between Leith Wheeler Investment Counsel Ltd., as manager ( the “Manager” ), and Canada Trust Company, as trustee. Effective June 30, 1999, the Fund’s trustee was changed to CIBC Mellon Trust Company and the Fund’s custodian was changed to the Canadian Imperial Bank of Commerce.

The Fund commenced operation April 27, 1994. Effective September 20, 2004, the trust indenture for the Fund was amended to allow for an unlimited number of series and an unlimited number of units of each series. Currently authorized series of units are as follows: Series A units do not carry any management fees and are available to investors that satisfy certain criteria related to the nature of the investors and certain other matters as established by the Manager; Series B units are available to all other investors. Units outstanding prior to September 20, 2004 were reclassified as Series B units. The Fund only has Series B units outstanding.

## 2. Significant accounting policies:

### (a) Valuation of investments:

Investments are deemed to be held for trading in accordance with Canadian Institute of Chartered Accountants (CICA) Section 3855, *Financial Instruments - Recognition and Measurement* (“Section 3855”) and therefore are recorded at fair value in accordance with CICA Accounting Guideline 18, *Investment Companies*.

Financial instruments carried at fair value are categorized in accordance with CICA Section 3862, *Financial Instruments – Disclosures* (“Section 3862”). Section 3862 establishes a three-tier hierarchy as a framework for disclosing fair value based on inputs used to value the Fund’s investments.

The three levels of the fair value hierarchy are as follows:

- Level 1 – unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- Level 3 – inputs that are not based on observable market data (unobservable inputs).

The fair value of investments as at the financial reporting date is determined as follows:

The fair value of equity securities is generally the closing bid price for a security on the recognized exchange on which it is principally traded.

Bonds and other debt securities are recorded at fair value, usually established using the closing bid price on the over-the-counter market.

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

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## 2. Significant accounting policies (continued):

### (a) Valuation of investments (continued):

Money market securities are valued at amortized cost, which approximates their fair value.

Should the quoted value for a security, in the opinion of the Manager, be inaccurate, unreliable or not readily available, the fair value of the security is estimated by using appropriate valuation techniques. Fair value is determined by the Manager on the basis of the most recently reported information for the security, similar securities and the markets in which the security is active.

Investments in securities of another investment fund are valued on a business day at the net asset value per security calculated in accordance with the offering documents of such investment fund.

### (b) Investment transactions:

Investment purchase and sale transactions are recorded as of the trade date. Realized gains and losses from investments transactions are calculated on an average cost basis. The period change in the difference between fair value and average cost of securities represents unrealized gains and losses. Brokers' commissions and other transaction charges are immediately charged to net income in the period incurred. Cost of securities presented in the Statement of Investments represents the amount paid for each security, including brokerage commissions and other trading costs, and is determined on an average cost basis

### (c) Income recognition:

Income from investments is recognized on an accrual basis, with dividends recorded as of the ex-dividend date. Other income includes income from income trusts. Distributions received from income trusts are recognized based on the nature of the underlying components such as income, capital gains, and return of capital.

### (d) Foreign exchange:

Foreign currency amounts are translated into Canadian dollars on the following bases:

- (i) Fair value of portfolio investments, other assets and liabilities at the rate of exchange prevailing on each valuation day.
- (ii) Purchases and sales of portfolio investments, income and expenses at the rate of exchange prevailing on the respective dates of such transactions.

Realized and unrealized gains and losses from foreign exchange are included in realized gain (loss) on sale of investments and change in unrealized appreciation (depreciation) of investments, respectively.

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

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## 2. Significant accounting policies (continued):

### (e) Valuation of each series of units:

A different net asset value is calculated for each series of units of the Fund. The net asset value of a particular series of units is computed by calculating the value of that series' proportionate share of the assets less liabilities of the Fund common to all series less the liabilities of the Fund attributable only to that series. Expenses directly attributable to a series are charged to that series. Other expenses are allocated proportionately to each series based upon the relative net assets of each series. Expenses are accrued daily.

### (f) Per unit value:

Per unit values for each series of the Fund are calculated as follows:

(i) Net asset value per unit is calculated by dividing the net assets attributable to the series, determined in accordance with Generally Accepted Accounting Principles (GAAP), by the total number of the units of the series outstanding at period end.

(ii) Net increase (decrease) in net assets from operations per unit, represents the net increase (decrease) in net assets of the series from operations for the period divided by the daily weighted average units outstanding for the series during the period.

### (g) Other assets and liabilities:

For the purpose of categorization in accordance with Section 3855, accrued interest and dividends, receivables for securities issued, amounts due from brokers, the Manager, and other net assets are designated as receivables and recorded at cost or amortized cost. Similarly, amounts due to brokers, accounts payable for securities redeemed, accrued expenses and other liabilities (including market fees payable) are designated as other financial liabilities and reported at cost or amortized cost. Cost or amortized cost approximates fair value for these assets and liabilities.

### (h) Income taxes:

The Fund qualifies as an open-ended mutual fund trust under the *Income Tax Act (Canada)*. The Fund distributes to unitholders the following amounts which would otherwise attract tax in the Fund.

- Monthly, net investment income;
- Annually, net realized gain on sale of investment, net of loss carryforwards and other applicable deductions allowed by the taxation authorities.

Accordingly, no provision for income taxes is reflected in the financial statements of the Fund.

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

## 2. Significant accounting policies (continued):

### (i) Future accounting change:

The CICA will transition publicly accountable entities from Canadian generally accepted accounting principles (GAAP) to International Financial Reporting Standards (IFRS). The Fund's financial statements will be prepared in accordance with IFRS for the fiscal year commencing on January 1, 2013 and will include comparative information prepared on the same basis. The impact of adopting IFRS is expected to be mainly in presentation and additional disclosures in the Financial Statements of the Fund.

## 3. Reconciliation of Net Asset Value to Net Assets:

The calculation of net assets of an investment fund for financial reporting ("Net Assets") differs from the calculation of the net asset value ("Net Asset Value") of an investment fund because Section 3855 requires the fair values of marketable securities to be based on the closing bid quotations, while for trading purposes, these are generally determined at either the last sale price or the midpoint between the closing bid and asked quotations.

Section 14.2 of National Instrument 81-106 ("NI 81-106") issued by the Canadian Securities Administrators requires an investment fund to calculate its daily Net Asset Value for the purchase and redemption of units based on the fair value of the investment fund's assets and liabilities. The Fund has not changed the methodology in this respect. In accordance with NI 81-106, the Net Asset Value per unit compared to the Net Assets per unit and an explanation of the differences between such amounts, are required in the notes to the financial statements.

The impact of applying Section 3855 on the Net Asset Value of the Fund is as follows:

As at June 30, 2011			Amounts per Unit as at June 30, 2011	
Net Asset Value (Closing sale/ mid price)	Section 3855 adjustment	Net Assets (Closing bid price)	Net Asset Value (Closing sale/ mid price)	Net Assets (Closing bid price)
\$ 30,785,680	\$ -	\$ 30,785,680	\$ 10.00	\$ 10.00

As at December 31, 2010			Amounts per Unit as at December 31, 2010	
Net Asset Value (Closing sale/ mid price)	Section 3855 adjustment	Net Assets (Closing bid price)	Net Asset Value (Closing sale/ mid price)	Net Assets (Closing bid price)
\$ 30,858,296	\$ -	\$ 30,858,296	\$ 10.00	\$ 10.00

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

## 4. Fair value of Financial Instruments:

The fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Fund's financial instruments are recorded at fair value or at amounts that approximates fair value in the financial statements.

The following table presents information regarding the classification of the Fund's financial instruments within the fair value hierarchy as at June 30, 2011 and December 31, 2010:

	Assets at fair value as at June 30, 2011			
	Level 1	Level 2	Level 3	Total
Short Term Notes	\$ -	\$ 29,583,550	\$ -	\$ 29,583,550

	Assets at fair value as at December 31, 2010			
	Level 1	Level 2	Level 3	Total
Short Term Notes	\$ -	\$ 30,800,235	\$ -	\$ 30,800,235

There were no transfers between the three levels from December 31, 2010 to June 30, 2011 (December 31, 2009 and December 31, 2010 – nil).

## 5. Financial instrument risk and risk management:

The investment objective of the Fund is to provide secure current income, capital stability and liquidity by investing primarily in high quality, short-term Canadian money market investments that include: Government of Canada treasury bills, Bankers' Acceptance notes, term deposits, commercial paper issued by corporations, including asset-backed securities.

The Fund's investment activities expose it to a variety of financial risks. The Statement of Investments presents the securities held by the Fund as at June 30, 2011, and groups the securities by asset type, geographic region and/or market segment. Significant risks arising from the financial instruments held by the Fund are discussed below.

No changes affecting the overall level of risk of investing in the Fund were made during the period. The risks of the Fund will remain as discussed in the most recent Simplified Prospectus.

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

## 5. Financial instrument risk and risk management (continued):

### (a) Interest rate risk:

Interest rate risk arises on interest-bearing financial instruments held in the investment portfolio such as bonds. The Fund is exposed to the risk that the value of interest-bearing financial instruments will fluctuate due to changes in the prevailing levels of market interest rates.

As at June 30, 2011 and December 31, 2010, the Fund's exposure to debt instruments by maturity is as follows:

	Less than 1 year	1 - 5 Years	5 – 10 Years	Greater than 10 years	Total
2011					
Fixed income securities	100.0%	-	-	-	100.0%
2010					
Fixed income securities	100.0%	-	-	-	100.0%

As at June 30, 2011, had prevailing interest rates raised or lowered by 1% or 0.25% respectively, assuming a parallel shift in the yield curve, with all other variables held constant, the Fund's net assets would have decreased or increased, respectively, by approximately \$51,899 (December 31, 2010 - \$52,581) or \$12,975 (December 31, 2010 - \$13,145). The Fund's sensitivity to interest rate changes was estimated using the weighted average duration of the bond portfolio. In practice, actual trading results may differ and the difference could be material.

### (b) Credit risk:

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Fund. The fair value of debt securities includes consideration of the credit worthiness of the debt issuer. The carrying amount of investments, as presented on the Statement of Investments, represents the maximum credit risk exposure.

As at June 30, 2011 and December 31, 2010, the Fund invested in debt instruments with the following credit ratings (credit ratings are obtained from Standard & Poor's, Moody's, Fitch and/or Dominion Bond Rating Services. Where one or more rating is obtained for a security, the most common rating has been used):

Debt instruments by Credit Rating	Percentage of Debt Instruments	
	2011	2010
R1 H	77.0%	44.5%
R1 M	6.5%	32.6%
R1 L	16.5%	22.9%

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

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## 5. Financial instrument risk and risk management (continued):

### (c) Liquidity risk:

Liquidity risk is defined as the risk that the Fund may not be able to settle or meet its obligations on time or at a reasonable price.

The Fund's exposure to liquidity risk is concentrated in the daily cash redemptions of units. Therefore, the Fund invests the majority of its assets in investments that are traded in an active market and can be readily disposed. In addition, the Fund retains sufficient cash and cash equivalent positions to maintain liquidity. The Fund is also subject to the requirements of NI 81-102, where the Fund shall not purchase an illiquid asset if, immediately after the purchase, more than 10 percent of the net assets of the fund, taken at market value at the time of purchase, would consist of illiquid assets.

## 6. Management fees and expenses:

In respect of Series A units, the unitholder pays the Manager a negotiated management fee outside the Fund. As at June 30, 2011 and December 31, 2010, only Series B units were issued for the Fund. In respect of Series B units, the Manager is entitled to receive a management fee, calculated daily and paid monthly, equal to 0.60% per annum applied to the Net Asset Value of the respective series.

Amounts payable to the Manager by a Series A unitholder, including Harmonized Sales Tax thereon, (see note 7), in respect of management fees, are paid directly by unitholders and therefore not included as an expense of the Fund in the Statement of Operations.

The Manager is also entitled to reimbursement of reasonable expenses incurred on behalf of the Fund in connection with charges made for registry and transfer agency services, interest expense, and costs and expenses associated with holding unitholders' meetings.

The Manager has at times absorbed certain expenses incurred on behalf of the Fund, in which case such amounts are shown as a deduction from expenses in the statements of operations. The Manager is under no legal obligation to continue this arrangement, and may terminate it at any time.

Management fees and subscriptions for units include distributions that may be made to particular unitholders by the Manager in respect of fee reductions agreed between the respective unitholder and the Manager. Such management fee distributions for the period were \$68,153 (2010 - \$34,034).

# LEITH WHEELER MONEY MARKET FUND

Notes to Interim Financial Statements (unaudited)

For the six months ended June 30, 2011 and 2010

## 7. Harmonized sales tax:

Effective July 1, 2010, certain provinces have harmonized their provincial sales tax (PST) with the federal goods and services tax (GST). This resulted in an increase in the management expense ratio of the Series B units of the Fund. "Harmonized sales tax" (HST) on the Statement of Operations represents the total HST (including GST up to June 30, 2010) calculated on all expenses.

Investment funds in Canada are required to calculate the HST rate using specific rules. The specific rules and guidance require HST to be calculated using the residency of unitholders and the current value of their interests, rather than the physical location of the fund manager. This results in a blended HST rate that is applied to the management fees and expenses of the Fund.

## 8. Unitholders' equity:

Pursuant to its trust indenture, the Fund has authorized an unlimited number of units, which are redeemable at the option of the unitholders. Issued units are summarized as follows:

	Outstanding units at beginning of period	Purchased during the period	Reinvested distributions	Redeemed during the period	Outstanding units at end of period
Series B					
2011	3,085,830	2,480,088	6,788	(2,494,138)	3,078,568
2010	5,007,790	1,172,210	4,275	(2,729,217)	3,455,058

## 9. Income taxes:

As of June 30, 2011 and December 31, 2010, the Fund has no non tax effected net realized capital losses available for utilization against net realized capital gains in future years. Capital losses have no expiry. The Fund has no non-capital loss carryforwards.

## 10. Brokerage commissions:

The total brokerage commissions paid by the Fund for the period were nil (2010 - nil).

A statement of portfolio transactions for the six months ended June 30, 2011 will be provided for the Fund, without charge, on request to the Manager:

Leith Wheeler Investment Counsel Ltd.  
400 Burrard Street, Suite #1500  
Vancouver, BC V6C 3A6

Distributions of each Fund are automatically reinvested in units. Unitholders of the Fund are reminded that you can elect to receive your distributions in cash by giving us written notice at least 10 business days before a distribution date. There is no deferred (or contingent) sales or redemption fee payable on redemptions of units.

You can obtain a copy of the current simplified prospectus of the Fund by calling (604) 683-3391 or toll-free at 1 (888) 292-1122 and asking for the Investment Funds department, by e-mail at [info@leithwheeler.com](mailto:info@leithwheeler.com) or by writing to the Investment Funds Department of Leith Wheeler Investment Counsel Ltd. at 1500 - 400 Burrard Street, Vancouver, BC V6C 3A6.

Our clients are entitled to obtain specific information about Leith Wheeler Investment Counsel Ltd. Our most recent Statement of Financial Condition, a list of our directors and senior officers, and any information about administration proceedings that may relate to the firm or our staff are available upon request.