August 31, 2016

VIA Electronic Submission (appendix3@who.int)

World Health Organization
CH-1211 Geneva 27
Switzerland

Re: Comments on Draft Updated Appendix 3 of the WHO Global NCD Action Plan 2013-2020

Dear Sir or Madam:

The International Council of Beverages Associations (“ICBA”) is pleased to submit these comments in response to the World Health Organization’s (“WHO”) “Draft Updated Appendix 3” (“Draft Appendix”) to its “Global Action Plan for the Prevention and Control of Noncommunicable Diseases, 2013-2020” (“Global Action Plan”), which was released on July 25, 2016, 1

ICBA is an international nongovernmental organization established in 1995 that represents the interests of the worldwide non-alcoholic beverage industry. The members of ICBA include national and regional beverage associations as well as international beverage companies that operate in more than 200 countries and territories and produce, distribute, and sell a variety of non-alcoholic sparkling and still beverages, including soft drinks, sports drinks, energy drinks, bottled waters, flavored and/or enhanced waters, ready-to-drink teas and coffees, 100 percent fruit or vegetable juices, nectars and juice drinks, and dairy-based beverages. 2 ICBA has been a recognized and well-respected observer at Codex Alimentarius for 20 years. 3

ICBA appreciates the opportunity to comment on the Draft Appendix, and applauds the WHO for pledging to post all public comments on its website. This type of transparent consultation process is both appropriate and essential to the development of sound and scientifically supported WHO policy positions.


2 ICBA members include: American Beverage Association; Arab Beverage Association; Asociación Nacional de Empresarios de Colombia; Asociación Nacional de Productores de Refrutos y Aguas Carbonatadas, A.C.; Asociación de Industrias de Bebidas Gaseosas de la República Dominicana, Inc.; Australian Beverages Council Ltd.; Beverage Association of South Africa; Brazilian Association of Soft Drink and Non Alcoholic Beverages; Cámara Costarricense de la Industria Alimentaria; Canadian Beverage Association; China Beverage Industry Association; Indian Beverage Association; Japan Soft Drinks Association; Union of European Soft Drinks Associations; The Coca-Cola Company; Dr Pepper Snapple Group; PepsiCo, Inc.; and Red Bull.

3 For further information, please see www.icba-net.org.
ICBA would like to take this opportunity to express our support for the WHO’s important efforts to prevent and control obesity and other non-communicable diseases, including through initiatives such as its Global Action Plan. As discussed below in Section I, ICBA and its members have long made robust commitments to help address some of the complex health and nutrition-related challenges facing the global community.

ICBA, however, stands in firm opposition to the Draft Appendix’s proposed intervention to “[r]educe sugar consumption through taxation on sugar sweetened beverages,” and respectfully requests that the WHO revise the Draft Appendix to remove it from the proposed menu of policy options. This intervention should not be expected to help meaningfully achieve the voluntary global targets for non-communicable disease prevention and control that are identified in the WHO’s Global Action Plan. As discussed below in Sections II and III, not only is the proposed tax intervention’s discriminatory focus on sugar-sweetened beverages unsupported by the scientific evidence, but history has also shown that these types of tax initiatives are regressive, and are unlikely to actually affect obesity rates and thus non-communicable diseases.

I. ICBA Members Support Meaningful Efforts by the WHO to Prevent and Control Non-Communicable Diseases

ICBA fully supports the WHO Global Action Plan’s overarching goal of reducing “the preventable and avoidable burden of morbidity, mortality, and disability due to non-communicable diseases by means of multisectoral collaboration and cooperation at national, regional, and global levels.” ICBA is also supportive of policy options/interventions that focus on providing understandable nutrition information from which consumers can make informed dietary decisions, increasing opportunities for physical activity, voluntarily reducing the amount of marketing to children (including around schools), and providing education on health, nutrition, and reducing calorie intake where it is in excess.

As representatives of manufacturers and distributors of a wide variety of non-alcoholic beverages, we believe that all of our products can be part of a healthy lifestyle, when balanced with adequate nutrient intake and energy expenditure through physical activity. ICBA recognizes, however, that there are many nutrition-related challenges impacting the global community (such as obesity), and it is critical that all stakeholders in society, including the non-alcoholic beverage industry, engage in cross-sector dialogue to develop holistic and sustainable solutions based on the totality of the scientific evidence. To that end, the global non-alcoholic beverage industry has been working with government, industry, the healthcare community, and consumers around the world to be part of the solution. Specifically, we have worked to promote healthy, balanced, and active lifestyles through a variety of initiatives related to, among other things, the development and promotion of more beverage options with fewer calories and smaller portion sizes, product labeling, guidelines on marketing to children, school beverage guidelines, and consumer education on nutrition needs and physical activity programs.

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5 Id. at 3.
A. Our Industry’s Reformulation and Product Innovation Efforts Deliver Meaningful Results

The beverage industry has taken significant steps to reduce sugar and calories by reformulating existing products, innovating to introduce new products with no- and low-calories, and introducing a wide range of smaller package sizes to help manage portion control. These efforts have delivered meaningful results. For example:

- There have been documented strong outcomes from the actions of the voluntary industry-led Healthy Weight Commitment Foundation (“HWCF”), which is an organization aimed at helping to reduce obesity in the U.S., particularly childhood obesity. Through HWCF, 16 food and beverage company members pledged to reduce calories in the U.S. food supply by 1.5 trillion by the end of 2015. In early 2014, HWCF reported that it had eliminated over 6.4 trillion calories (which equals 78 kcal/d/person, on average), more than tripling the original goal two years ahead of schedule.6

- As a result of moves by manufacturers to adjust recipes, introduce smaller portion sizes, and invest more in marketing of no-sugar options, the soft drinks category is the only food and drink category from which the sugar purchased by British households has decreased – by 13.6 percent in the last four years.7

- Working with the Alliance for a Healthier Generation, the U.S.’s leading beverage companies have set a goal to reduce beverage calories consumed per person nationally by 20 percent by 2025.8 Similar calorie reduction pledges have been made in countries such as Canada,9 South Africa,10 and Belgium.11 In addition, in both Colombia and Brazil, industry has committed to

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6 The Healthy Weight Commitment Foundation is a CEO-led organization of over 300 organizations helping families and schools fight childhood obesity. HWCF promotes ways to help people achieve a healthy weight through energy balance – calories in and calories out. Members have already reportedly removed 6.4 trillion calories from the marketplace. Healthy Weight Commitment Foundation, available at http://www.healthyweightcommit.org/about (last accessed August 11, 2016).

7 Kantar Worldpanel Nutrition, GB takehome shopper baskets, data from 2012-2016.


10 Under the Healthy Food Options (“HFO”) initiative, which was launched in 2015 and approved by the Director General of Health at the South African Department of Health, certain ICBA member companies have committed to: (1) increase the range of non-alcoholic beverage options within company portfolios that help consumers reduce their calorie intake; (2) increase the availability of smaller pack sizes of non-alcoholic beverages across company portfolios; (3) inform consumers about the calorie content of non-alcoholic beverages; and/or (4) not market certain beverage products to children under the age of 12.

expand choice in smaller package sizes and low- and no-calorie beverages, which enable consumers to reduce their sugar intake.

- In Europe, the average calories per 100 ml of soft drinks has declined by 11.5 percent between 2000 and 2013.\(^\text{12}\)

\textbf{B. Our Industry Supports Nutrition Labeling Initiatives}

ICBA agrees that nutrition labeling can be an important instrument in empowering consumers to make sensible and balanced dietary choices. In fact, in 2011, ICBA developed Guidelines on Nutrition Labeling to guide the global non-alcoholic beverage industry in advocating for, and providing, meaningful and understandable fact-based nutrition information.\(^\text{13}\) These ICBA guidelines address three key elements related to nutrition labeling: (1) the Nutrition Panel (nutrition information provided on the side or back of product packages); (2) front-of-pack energy labeling (calorie labeling per serving or per package, as appropriate, provided on the front of product packages); and (3) support for educational programs to help build consumer awareness, understanding, and use of nutrition labeling information. Over the years, many ICBA member companies and associations have also developed and/or engaged in voluntary front-of-pack calorie labeling initiatives in order to make the number of calories in their products even more clear and easily identifiable to consumers.\(^\text{14}\)

ICBA and its members also support the role of Codex in global food and nutrition labeling and global guidelines for harmonization, and would further support efforts by the Codex Committee on Food Labelling (“CCFL”) to set global principles for front-of-package labeling.

\textbf{C. Our Industry Supports Effective, Voluntary Guidelines on Marketing to Children}

ICBA agrees that children should not be unduly influenced by marketing. The beverage industry has long made robust voluntary commitments in the area of advertising and marketing to children, and respects the role of parents as the primary decision-makers on what their children consume. These self-regulatory efforts have extremely high rates of compliance (as repeatedly confirmed by independent third parties) and have already transformed the landscape of children’s advertising.

For example, in 2008, ICBA and its members adopted “Guidelines on Marketing to Children” (“ICBA Guidelines”). These 2008 ICBA Guidelines included a commitment by the companies undersigning the agreement to refrain from placing any marketing communications in any paid, third-party media whose audience consists of 50 percent or more of children under the age of 12. ICBA historically engaged Accenture Media Management (a leading provider of media auditing services) to

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\(^{12}\) Canadean monitoring data commissioned by UNESDA.


independently monitor certain members’ compliance with the ICBA Guidelines. ICBA’s most recent such third-party compliance monitoring report reveals an extremely high compliance rate of 99.1 percent for television advertising, and 100 percent for print and Internet advertising in child-directed media.\textsuperscript{15} All of the older ICBA third-party compliance monitoring reports similarly reveal high compliance rates ranging from 95.5-96.28 percent for television advertising, and 100 percent for print and Internet advertising in child-directed media.\textsuperscript{16}

In 2015, ICBA developed enhanced Guidelines on Marketing to Children which updated the 2008 ICBA Guidelines to cover even more programming and marketing communications to children under the age of 12.\textsuperscript{17} Under the enhanced 2015 ICBA Guidelines, members commit not to place marketing communications in child-directed media where 35 percent or more of the audience consists of children under the age of 12. The enhanced guidelines also cover additional technologies such as company-controlled content in social media. Members are transitioning (and in some instances have transitioned) their existing guidelines to these enhanced 2015 ICBA Guidelines, ensuring that they are applied consistently at a global level by no later than December 31, 2016. ICBA will publish reports to demonstrate compliance with these updated guidelines.

It should also be noted that in 2013, ICBA established Guidelines for the Composition, Labelling, and Responsible Marketing of Energy Drinks to help ensure such products are labeled and marketed responsibly.\textsuperscript{18} Under these guidelines, many ICBA member companies voluntarily refrain from


marketing energy drinks to children,\textsuperscript{19} and include an advisory statement that the product is not recommended for children.\textsuperscript{20}

\textbf{D. Our Industry Supports Commitments In School Environments}

ICBA members agree that schools are special environments where balanced lifestyles should be encouraged. Out of respect for the school environment, under the 2015 ICBA Guidelines on Marketing to Children, members commit not to engage in beverage marketing communications in primary schools (which are defined as schools responsible for the education of children under the age of 12).\textsuperscript{21} In addition, certain ICBA member companies have instituted and follow robust global school beverage guidelines to help shape school environments that facilitate healthy choices for school-age children.\textsuperscript{22}

ICBA and its members welcome additional opportunities to work closely with WHO and its Member States to pursue effective and practical solutions to important public health issues such as obesity and the growing burden of non-communicable diseases. ICBA believes that the types of initiatives outlined above are far more effective than the taxation of specific food or beverage items which, as outlined below, is an overly simplistic and inappropriate approach for addressing obesity and other non-communicable diseases.

\textbf{II. In Contrast, Taxation of Particular Food and Beverage Products Does Not Deliver Meaningful Results: It Has Not Been Shown To Address Obesity or Other Non-Communicable Diseases}

Although ICBA is supportive of efforts to address the issue of non-communicable diseases and to help consumers make informed dietary choices, ICBA does not support the Draft Appendix’s proposed intervention to “[r]educe sugar consumption through taxation on sugar sweetened

\begin{itemize}
  \item \textsuperscript{19} Id. Under these guidelines, many ICBA member companies also do not promote the mixing of energy drinks with alcohol and do not market energy drinks as beverages that would replace fluids lost during intense physical activity or exercise.
  \item \textsuperscript{20} Id. Consistent with these guidelines, on their energy drink product labels, many ICBA member companies voluntarily identify the total quantity of caffeine contained in the beverage, and include an advisory statement that the product is not recommended for children, or pregnant or breast-feeding women. Accordingly, mainstream energy drinks provide more information regarding caffeine content and appropriate product use than other caffeine-containing food and beverage products.
  \item \textsuperscript{21} In primary schools, however, menu boards, charitable donations or fundraisers, public service messages and items provided to school administrators for educational purposes or for their own personal use are not covered.
\end{itemize}
beverages, as these types of taxes do not appear to have any significant impact on public health/obesity, or appreciably lower the amount of calories people consume.

A. There is No Demonstrated History That Taxation Addresses Obesity

There is no consistent and undisputed evidence on the effectiveness of tax policies to reduce obesity, and certainly the data from the recently implemented tax on sugar-sweetened beverages in Mexico are not supportive of such taxes. In January 2014, the government of Mexico levied a tax on sugar-sweetened beverages and on certain caloric food products. While the Mexican government indicated that the tax was implemented to reduce obesity, it does not appear to have made a meaningful change in the caloric intake of the Mexican population. Although one widely-publicized study indicates that purchases of taxed beverages decreased by an average of six percent in 2014, it is important to note that the calorie consumption from beverages has declined only slightly – roughly between two and six fewer calories per day in a diet of more than 3000 calories per day in Mexico, which is a daily caloric decrease of less than one half of one percent. These figures were confirmed by a 2015 study from the Mexico Institute of Technology’s Center for Economic Research (“ITAM”) evaluating the effects of the Mexican tax on price and consumption, which found that “although the price of calories increased by close to 4 percent, the quantity of calories consumed decreased by about 1 percent only,” and that preliminary evidence “shows that the effects of the Mexican taxes on calories consumed in-home are very small.” The ITAM study also found that body mass index, a primary measurement of obesity, also did not go down in 2014.

Similarly, a 2014 study commissioned by the European Commission revealed that taxes in certain EU member states on foods and beverages considered high in fat, sugar, and salt led to increased administrative costs, reduced jobs in some cases, higher food prices, and no apparent improvement


24 A. Colchero, et al., “Beverage purchases from stores in Mexico under the excise tax on sugar sweetened beverages: observational study,” BMJ 2016; 352: h6704. This study had a number of methodological and other limitations. For example: (1) it was an observational study so causality could not be established; (2) rural populations were ignored and traditional stores (las tiendas) were likely underrepresented (as were the working poor or very poor) since the study was based on Nielsen panel data covering 53 cities each with 50,000 or more residents; (3) the data was based on purchases and not consumption; and (4) the study was not controlled for other environmental factors (e.g., information campaigns that could have had a bigger impact than the actual tax). The authors recognized that continued monitoring is needed to understand purchases long term, potential substitutions, and health implications.

25 FAO, INEGI (National Institute of Statistics and Geography) and ANPRAC (National Association of Soft Drink and Carbonated Water Producers).

26 A. Aguilar, E. Gutiérrez, and E. Seira, “Taxing Calories in Mexico” (2015). This study relied on high-quality data provided by a leading consumer tracking company. The data spans 2010-2014 and contain, among other things, weekly purchases at the barcode level for more than 25,000 barcodes for food items in more than 8,000 households. A group of surveyors recorded nutritional information (including calories) for the products included in the scanner data.

27 Id.
The study shows evidence of substitution effects, in particular the purchase of similar non-taxed products or of cheaper brands, thus potentially failing to lower the consumption of the target nutrients. Due to these types of issues, certain countries have rejected such taxes. Denmark, for example, repealed its “fat tax” after a year of “near universal opposition and widespread evasion,” and scrapped plans to extend a sugar tax after failure of the “fat tax.” Some of the reasons for rescinding the “fat tax” included the negative impact on jobs, inflation, administrative costs on businesses, and the lack of a meaningful impact on consumption patterns or dietary habits. Denmark also repealed its longstanding soft drink excise tax.

It is also notable that experimental research by Brian Wansink and colleagues at Cornell University in the U.S. showed that subjects who were charged a 10 percent tax on soft drinks showed no decrease in purchase of soft drinks at three and six months compared to the control group not charged the tax. Further, in beer-purchasing households, the tax led to significantly increased purchases of beer so that calories purchased were not lowered and alcohol consumption likely was raised. This research is notable because it is a controlled experiment conducted to evaluate the real-time effect of soft drink taxation, as compared to the body of economic estimates and projections research.

In addition, a recent review summarizing all data related to taxation of sugars found that taxation did not affect obesity rates. In this summary, it was found that of the six published studies to date where data had been measured (as opposed to modeled), five found no effect of taxation whatsoever, while the sixth found less than a 1.8 kg difference in body weight after 20 years.

It is plausible that taxes on food and beverages reduce consumption in the short run. However, it is not evident whether this may also result in meaningful reductions in caloric intake and weight. Numerous studies that show some impact on consumption also indicate that any potential reductions in weight are statistically insignificant to trigger desired effects. This may explain why in the Draft Update of Appendix 3, the intervention to reduce sugar consumption through taxation of sugar-sweetened beverages is not listed in the interventions with WHO-CHOICE analysis (cost-effective interventions or so-called “best buys”).

B. The Effect of Selective or Discriminatory Taxes Is Speculative At Best

According to the IMF Tax Policy Handbook, the best tax policy practice is to limit discriminatory taxes (typically implemented via excise taxes) to products that cause negative externalities or are luxury goods, or where such taxes result in a more progressive tax base and/or deliver efficient revenue

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generation. These are not characteristics that apply to the food and non-alcoholic beverages category. An excise tax on food and beverages would also be highly regressive, contrary to the objective that taxes should promote a more progressive tax base.

Moreover, the Organization for Economic Co-operation and Development (“OECD”) reported in 2010 that the impact of fiscal measures aiming to change behaviours might be unpredictable because the price elasticity of demand varies across individuals and population groups. These measures can bear more heavily on low-income groups than on those with higher incomes, and substitution effects are not always obvious.\(^{33}\)

Notably, a recent June 2016 paper by the International Tax and Investment Center and Oxford Economics, entitled “The Impact of Selective Food and Non-Alcoholic Beverage Taxes,”\(^{34}\) evaluated the different factors that influence the effectiveness of selective food and non-alcoholic beverage taxes (“SFBT”) on two policy objectives: improving public health and raising government revenues. The paper notes that:

- the “pass-through” effect from producers/retailers to consumers is complex and uncertain to predict in advance;
- these products are price-inelastic, so setting a tax may be effective in raising revenues;
- the possibility of trans-border trade might undermine the policy objectives of the tax;
- substitution of taxed products with untaxed products might deliver adverse dietary impacts; and
- the taxes are regressive.

The paper concludes that the evidence “suggests that the impact of introducing SFBT can be wide-ranging and highly uncertain. Very few studies provide a robust and complete account of the effects of such taxes, meaning that governments seeking to introduce them are doing so in a highly speculative context.”\(^{35}\)

Ultimately, singling out one ingredient in one food category for special taxes is not scientifically supported, and has not historically been shown to make a meaningful impact on public health.

### III. The Proposed Tax Intervention’s Sole Focus on Sugar-Sweetened Beverages is Not Supported by Scientific Evidence

The Draft Appendix’s proposed intervention related to the taxation of sugar-sweetened beverages appears to be based upon an erroneous presumption that sugar-sweetened beverages are somehow uniquely responsible for the rising rates of obesity and associated non-communicable diseases around

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\(^{35}\) Id. (emphasis added).
the globe. This is simply not the case. As an initial matter, the intake of sugar and/or sugar-sweetened beverages have been decreasing in several countries, yet the prevalence of overweight and obesity have either stayed the same or increased.\textsuperscript{36} In addition, there is evidence that the contribution of calories from sugar-sweetened beverages is a small proportion of the total energy intake in many countries.\textsuperscript{37} Therefore, a unique focus on sugar and sugar-sweetened beverages is misguided and unlikely to have a meaningful impact on obesity and overweight.

Moreover, the overall weight of the scientific evidence on sugar and/or sugar-sweetened beverages show that they do not have a unique effect on body weight beyond their contribution to total caloric intake. For example:

- Following a review of randomized controlled trials and prospective cohort studies, authors of a 2016 scientific review paper concluded that “the normal added sugars in the human diet (for example, sucrose, high-fructose corn syrup and isoglucose) when consumed within the normal range of normal human consumption or substituted isoenergetically for other carbohydrates, do not appear to cause a unique risk of obesity, diabetes or cardiovascular disease.”\textsuperscript{38}

- Authors of a 2015 scientific review paper on fructose-containing sugars concluded that “[l]ike with the earlier fat story, it is difficult to separate the contribution of fructose-containing sugars from that of other sources of excess calories in the epidemic of obesity and cardiometabolic disease. Attention needs to remain focused on reducing the overconsumption of all caloric foods . . . and promoting greater physical activity.”\textsuperscript{39}

- Authors of a 2014 article on the relationship between dietary sugar (whether in solid or liquid form) and body weight concluded that “[a]lthough no one would take issue that we are indeed in the midst of an obesity and diabetes epidemic, placing the blame on sugar consumption lacks persuasive evidence and is misguided. Although calories from sugar (sucrose, fructose, or HFCS in any form – solid or liquid) have been shown to increase weight in a hypercaloric diet and decrease weight in a hypocaloric diet, when consumption is corrected for energy intake, sugar has no effect on body weight. Finally, there is no direct evidence that


sugar itself, in liquid or solid form, causes an increase in appetite, decreases satiety, or causes diabetes. If there are any adverse effects of sugar, they are due entirely to the calories it provides, and it is therefore indistinguishable from any other caloric food. Excess total energy consumption seems far more likely to be the cause of obesity and diabetes.”40

- In a 2014 systematic review of the evidence for an association between sugar-sweetened beverages and risk of obesity, authors concluded that “evidence for an association between sugar-sweetened beverage intake and obesity risk is inconsistent when adjustment for energy balance is made.”41

In addition, although some have suggested that liquid calories are less filling and are processed differently in the body as compared to calories from solid foods, a recent 2016 study conducted in adults revealed that there is no difference in compensation for sugar consumed in a drink versus the same amount of sugar consumed in solid food.42 The authors of the study noted that it “demonstrated that sugar consumed in a drink was not less satiating than the same amount of sugar consumed in realistic semi-solid and solid foods.”43 A 2016 systematic review and meta-analysis of controlled feeding trials also “failed to show that liquid calories from sugars result in weight gain compared to solid calories from different carbohydrates.”44

Ultimately, it is well-recognized that obesity is largely the result of an imbalance in excess energy consumption and too little energy expenditure over time, and that all calories count.45 Many public health bodies, including the WHO, have also long recognized that obesity has been fueled by a variety of complex environmental, social, economic, behavioral, and/or other factors.46 To effectively

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40 R. Kahn and J. Sievenpiper, “Dietary Sugar and Body Weight: Have We Reached a Crisis in the Epidemic of Obesity and Diabetes? We Have, but the Pox on Sugar is Overwrought and Overworked,” *Diabetes Care* 2014; 37(4): 957-962 (emphasis added).


43 Id. at 42.


46 See e.g., NIH, “About NIH Obesity Research,” available at http://www.obesityresearch.nih.gov/about/ (last accessed August 10, 2016) (“The high prevalence of obesity likely results from a multitude of factors: inherent genetic and other biological traits that differ among individuals, environmental and socioeconomic factors, and behavioral factors—which may have both genetic and environmental influences.”); WHO, “Draft Final Report of the Commission on Ending Childhood Obesity,” at 9 (2015), available at http://www.who.int/end-childhood-obesity/commission-ending-childhood-obesity-draft-final-report-en.pdf (last accessed August 10, 2016) (“Obesity arises from a combination of exposure of the child to an unhealthy lifestyle (the so-called obesogenic environment) and inadequate behavioral and biological responses to the obesogenic environment, which vary among individuals and which are strongly influenced by developmental or life course factors.”); WHO, “Global Action Plan for the Prevention and Control of
combat obesity, ICBA thus believes public health efforts must focus more broadly on public education regarding diet and exercise, and the provision of clear and fact-based nutrition information to consumers, rather than focusing on the taxation of specific classes of foods or beverages.

IV. Conclusion

ICBA applauds the WHO’s continued attention to the important issue of obesity and other non-communicable diseases but respectfully requests that the proposed intervention on reducing the consumption of sugar through the taxation of sugar-sweetened beverages be removed from the Draft Appendix. A discriminatory tax that targets sugar-sweetened beverages as unique contributors to obesity or other non-communicable diseases, independent of all other sources of sugar or calories, is not only misleading to consumers, but would also fail to improve public health.

We thank you for your consideration of these comments.

Respectfully submitted,

Katherine W. Loatman
Executive Director

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