



Joseph L. Rotman School of Management
University of Toronto

Rotman

February 25, 2003

The Rt. Hon. Herb Gray, P. C., Q.C.
Chairman, Canadian Section
International Joint Commission
234 Laurier Avenue West
Ottawa, Ontario
K1P 6K6

Dear Minister Gray:

Thank you for your letter dated December 16, 2002, inviting me to comment on the 2002 Progress Report on the Canada-U.S. Air Quality Agreement. In general, I am very impressed with the progress and the level of cooperation achieved under the Agreement, as illustrated in the report.

My only comment concerns the data measurement and analysis section of the report. The report identifies emission sources of various industrial sectors. It will be helpful if, in the future, the actual emission data collected on the Agreement can be compiled in a format similar to the Toxic Release Inventory database created by the U.S. Environmental Protection Agency. This data will facilitate future research on the efforts of individual Canadian corporations to protect the environment. Being an active researcher in the area of the environmental accounting, I have experienced significant difficulties in collecting actual emission data for Canadian companies.

Thank you very much for inviting my comments. I look forward to reading the next Progress Report.

Sincerely yours,

Yue Li, MBA, Ph.D.
Associate Professor of Accounting