COMMONWEALTH OF MASSACHUSETTS
SUPERIOR COURT DEPARTMENT
OF THE TRIAL COURT

MIDDLESEX, ss.

WATKIN DENTAL ASSOCIATES, D.D.S., P.C. and ARNOLD WATKIN, Plaintiffs, v. ARTHUR P. WEIN, TRUSTEE WHALON STREET TRUST, Defendant.	CIVIL ACTION NO. 08-2217 **MEMORANDUM IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT IN FAVOR OF DEFENDANT ON COUNT I OF THE COMPLAINT (DECLARATORY JUDGMENT) AND COUNT I OF THE COUNTERCLAIMS (BREACH OF CONTRACT)**

In this straightforward contract case, Plaintiffs (collectively, "Watkin") and Defendant ("Dr. Wein") contest a single issue: whether two commercial lease contracts (the "Leases") require Watkin to pay Dr. Wein only $10,000 (per Watkin), or approximately $51, 354.41 (per Dr. Wein) representing the cost of certain construction work done in a condominium in which Watkin leases two units from Dr. Wein. The Court need only read the plain language of the Leases in view of the undisputed facts to conclude as a matter of law that Dr. Wein is entitled to summary judgment in his favor on Count I of the Complaint (Declaratory Judgment) and Count I of the Counterclaims (Breach of Contract). Specifically, if the work done was not a "capital improvement" within the meaning of the Leases, then Dr. Wein must prevail as a matter of law.

I. Factual Background

Dr. Wein is a retired dentist whose practice operated out of an office condominium ("Unit 2D") in Fitchburg known as the Wachusett Condominium Association ("WCA"), a condominium organized under the Massachusetts condominium statute, M.G.L. c. 183A. In

2005, Dr. Wein and Watkin entered into discussions for the purchase of Dr. Wein's practice by Watkin and the leasing of Unit 2D to Watkin. Early in those discussions, Dr. Wein had the opportunity to purchase an adjacent unit ("Unit 2C") and did so.

On November 29, 2005, Dr. Wein and Watkin entered into an Asset Purchase Agreement by which Watkin purchased Dr. Wein's practice. The parties also entered into two separate but substantively identical lease contracts ("Leases") by which Watkin agreed to lease Units 2C and 2D from Dr. Wein for a term of 10 years. (Statement of Material Facts as to Which There is no Genuine Issue to be Tried ("Facts") ¶ 2; Complaint ¶ 5; Answer ¶ 5; Counterclaims ¶ 4; Leases ¶ 3.)

The Leases provided for base rents for each unit, to be paid monthly. For the relevant period, the base rents were $1,674.00 for Unit 2C and $2916.66 for Unit 2D. The Leases also required Watkin to pay several categories of expenses, which the Leases define as "Additional Rent":

> d. Other expenses to be assumed by Lessee:
>
> > i. Lessee agrees to pay Lessor, as additional rent, *all charges, costs, expenses, and obligations of every kind and nature* that Lessor may from time to time reasonably incur, and *necessary for the maintenance of the property*, which would include, as illustration but not of limitation, expenses that would be considered capital improvements, invoices from the professional management association and from the Wachusett Condominium Association, including assessments that may be imposed upon Leased Premises by Condominium Association.
> >
> > Notwithstanding the preceding, with respect to *common area capital improvements to the exterior of the building*, Lessor and Lessee shall share equally in any assessment issued by the Wachusett Condominium Association for the purpose of making such improvement(s) with Lessee not being

> obligated to pay more than $5,000.00 per assessment.

(emphasis added). (Facts ¶¶ 3-5; Complaint ¶ 7; Answer ¶ 7; Counterclaims ¶ 7; Leases ¶ 5(d)(i).)

The parties emphasized their intent that Watkin, and not Dr. Wein, would be responsible for every possible expense associated with Units 2C and 2D, except those explicitly carved out in the Leases:

> This Lease has been drafted to be a "triple net lease," which is defined to mean, except as otherwise provided with respect to any indemnification by the Lessor, capital improvements and assessments as set forth in 5.d.i. above and repairs as set forth in 12 below, that the *Lessee is responsible for all and every expense associated with Leased Premises, including, as illustration, but not of limitation*, taxes, condominium dues, including monthly charge by Professional Management Association, and charges including assessments, utilities, *repair, maintenance, and capital improvement costs associated with Leased Premises*. Capital improvement costs that are paid by the Lessor on the installment basis may be reimbursed to the Lessor by the Lessee in the same manner and in the same amount.
>
> *Lessor, during the term of this Lease, shall not be responsible to pay any expenses of any kind, except as otherwise provided with respect to any indemnification by the Lessor, capital improvements and assessments as set forth in 5.d.i. above* and repairs as set forth in 12 below, with respect to the Leased Premises. *This Agreement is to be interpreted to accomplish this result, and if there are any expenses attributable to the Leased Premises that occur during the Lease term which have not heretofore been mentioned or addressed, it is the intent that said expenses shall be assumed and paid by the Lessee or reimbursed to the Lessor*, if said expenses are paid by the Lessor, within ten (10) days after Lessee is presented with the invoice(s) from Lessor.

(emphasis added). (Facts ¶ 6; Counterclaims ¶ 8; Leases ¶ 5(d).)

In or around September 2007, WCA tenants observed that the toilets in the first floor common bathroom were malfunctioning and the WCA hired Cleghorn Plumbing & Heating, Inc.

("Cleghorn") to investigate and repair the problem. (Facts ¶ 7; Wein Aff. ¶ 3.) Cleghorn discovered that the drain pipes from the common bathroom were pitched backward and that the bathroom pipes in a unit occupied by one of the tenants (Dr. Langhorn) were rotted away and disconnected. (Facts ¶¶ 8-9; Wein Aff. ¶ 3 and Exh. 2.) The common bathrooms were posted "out of order" and the doors were locked to prevent any further use. (Wein Aff. ¶ 4.) The WCA subsequently hired McKenzie Engineering Co. ("McKenzie") and Peter M. Reynolds, P.E. ("Reynolds") to further investigate the problem and develop a plan to correct them. (Facts ¶ 12; Wein Aff. ¶ 6; Reynolds Aff. ¶ 2.)

On or about January 28, 2008, Reynolds advised that soil settlement beneath the building had pulled pipe joints apart, reversed the pitch of some pipes, and caused standing water in some pipes and that as a result, some toilets and sinks were discharging directly into the soil beneath the building. Reynolds estimated it would cost between $150,000 and $200,000 to repair the problems. (Facts ¶¶ 13-14; Reynolds Aff. ¶ 3 and Exh. 1.) WCA then hired the Wachusett Development Corporation ("Wachusett") as a general contractor to perform the necessary repairs, which occurred between February and July 2007.

During the month of March 2008, Reynolds conducted further investigations and determined that settlement of the soil under the floor slab had caused plumbing pipes to separate and pitch backward, water to discharge into the ground, and corrosion. (Facts ¶ 15; Reynolds Aff. ¶ 4.

On April 1, 2008, Reynolds wrote to the WCA to provide an update on the situation and explained the work to be done. (Facts ¶ 16; Wein Aff. ¶ 8; Reynolds Aff. ¶ 5 and Exh. 2.)

On July 7, 2008, Reynolds wrote to the WCA and described in detail the problems and the work that had been done to repair them:

> The following is a short description of the *remedial work* performed *to repair* the sanitary waste piping system and the floor slabs. Please note that the *repair method* for the floor slabs differed from the original design because the boring contractor after attempting to screw the helical piles to support the floors ended up not being able to install the piles and the *repair method* changed to removal of the floors and replacement of the floors with a reinforced structural floor slab.
>
> 1. *Plumbing Repair*: The settled and non-functional sanitary waste piping system below the floor slab in both common bathrooms and in Dr. Langford's suite (1 C) was replaced with new piping properly pitched per code. The new piping was hung from the floor slab to prevent future settlement.
>
> 2. *Floor Slab Repair*: The common bathroom floors and the four rooms on the Easterly side of Dr. Langfords Suite had the floor slabs saw cut adjacent to the walls in each room and the concrete floor slabs were removed. Sand was brought in to fill the settled soil beneath the slab and the new plumbing was installed. New 8" thick reinforced concrete slabs were constructed. In Dr. Langford's suite the new slabs spanned between the exterior pile supported foundation wall and the interior pile supported wall in the middle of the hallway.

(Facts ¶ 17; Wein Aff. ¶ 17; Reynolds Aff. ¶¶ 6-7 and Exh. 3.) (emphasis added).

Consistent with Reynold's initial estimate, the total cost of the repair work done to date is $192,448.16, which was divided among the WCA unit owners according to the percentage of the space owned by each. Units 2C and 2D together account for $26.69% of the total space, and their proportionate share of the total cost is $51,364.41. (Facts ¶ 19-20; Wein Decl. ¶ 10 and Exh. 3.) Dr. Wein has already paid this amount and has requested that Watkin reimburse him. (Facts ¶ 21; Wein Aff. ¶ 12.)

On or about June 9, 2008, Watkin sent Dr. Wein two checks for $5,000.00, one for each of the units, representing what Watkin contended was the extent of his financial liability under the Leases. Watkin has refused to pay the remaining balance of $41,364.41. (Facts ¶ 23; Wein Aff. ¶ 12; Counterclaims ¶ 15; Answer to Counterclaims ¶ 15__.)

On June 10, 2008, without first discussing the dispute with Dr. Wein, Watkin chose to file this lawsuit asking the Court to declare that he owes no more than $10,000.00 under Section 5(d)(i) of the Leases. Dr. Wein has counterclaimed for breach of contract and asks the Court to hold Watkin in breach for refusing to pay the full amount due.

II. Argument.[1]

"If a contract ... is unambiguous, its interpretation is a question of law that is appropriate for a judge to decide on summary judgment." *Seaco Ins. Co. v. Barbosa*, 435 Mass. 772, 779 (2002). Contract language is ambiguous where "an agreement's terms are inconsistent on their face or where the phraseology can support reasonable difference of opinion as to the meaning of the words employed and obligations undertaken." *Post v. Belmont Country Club, Inc.*, 60 Mass. App. Ct. 645, 652 (2004). However, "words that are plain and free from ambiguity must be construed in their usual and ordinary sense." *Cady v. Marcella*, 49 Mass. App. Ct. 334, 338 (2000)(citing *Ober v. National Cas. Co.*, 318 Mass. 27, 30 (1945)).

The Leases define as "Additional Rent" and require Watkin to pay for every conceivable expense associated with Units 2C and 2D, *unless* they fall within the extremely limited carve-out provision of "common area capital improvements to the exterior of the building," in which case Watkin's liability is capped at $5,000.00 per unit. (Leases ¶ 5(d)(i).) The Leases are not ambiguous and as a matter of law, Watkin is required to pay the full proportionate cost of the work done *unless* that work was:

(i) an exterior;

(ii) capital improvement;

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[1] Because Watkin's declaratory judgment count depends on the appropriate construction of the contracts in view of the undisputed facts, the Court need only focus on Dr. Wein's breach of contract counterclaim.

(iii) to a common area.

As discussed below, the repair work in this case was not a "capital improvement" and therefore Dr. Wein is entitled to summary judgment in his favor.[2]

A. The Leases Require Watkin to Pay The Full Cost of Any "Common Expenses," Which Includes the "Repair and Replacement of Common Areas and Facilities."

In addition to the foregoing axioms of contract interpretation, the Leases themselves explain how they are to be construed. Undefined Lease terms have the same meaning as in the Condominium Master Deed, Declaration of Trust, By-Laws and Rules and Regulations of the WCA (collectively, the "Condominium Documents'). (Leases ¶ 22.) In turn, the Master Deed and the Declaration of Trust each provide that all undefined terms therein have the same meaning as in the Massachusetts condominium statute, M.G.L. c. 183A § 1. (Master Deed ¶ 15, Wein Aff. Exh. 5; Declaration of Trust Art VIII, Wein Aff. Exh. 6.)_Thus, any undefined terms in the Leases have the meaning given them either in the Condominium Documents or in M.G.L. c. 183A § 1 and, if they still remain undefined, then they must be construed in their usual and ordinary sense.

The Leases require Watkin to pay all "expenses . . . of every kind and nature" associated with the Leased Premises (Leases ¶ 5.d.i), including "repair, maintenance, and capital improvement costs,"[3] as well as any expenses of any kind not specifically addressed in the Leases. (Leases ¶ 5.d.) The Leases are to be construed to ensure that "any expenses attributable

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[2] This motion focuses on the "capital improvement" element because there are no material facts genuinely in dispute as to *what* work was done and the only question is whether that work is a "capital improvement" or not. At least a substantial portion of the work was not "exterior" (and those portions that even arguably were "exterior" were not "capital improvements"), and at least a substantial portion of the work was not to a "common area" (and those that were, were either not "capital improvements" or were not "exterior"). However, those elements depend on detailed factual evidence that we assume Watkin would dispute at this point.

[3] Except to the extent that capital improvement costs are to "exterior" "common areas." (Leases ¶ 5.d.i.)

to the Leased Premises . . . which have not heretofore been mentioned or addressed . . . shall be assumed and paid by the Lessor." (Leases ¶ 5.d.)

Despite the comprehensiveness of Watkin's obligation to pay absolutely any expense associated with the Leased Premises, the word "expense" itself is not specifically defined in the Leases, nor is that specific term defined in the Condominium Documents. We do know, however, that "expenses" as used in the Leases includes but is not limited to those incurred for "repair [and] maintenance." (Leases ¶ 5.d.)

We also know that the Declaration of Trust defines an expense incurred for "maintenance and repair of the common areas and facilities" as a "common expense." (Declaration of Trust § 5.3, Wein Decl. Exh. 6.) Similarly, M.G.L. c. 183A § 1 defines a "common expense" as "the expenses of administration, maintenance, *repair or replacement* of the common areas and facilities . . . ." (emphasis added). *See also* M.G.L. c. 183A § 5(f) (emergency repair and replacement costs are a "common expense.") Therefore, the word "expense" as used in the Leases must be construed to include (but not be limited to) "common expenses" as defined in the Declaration of Trust and c. 183A § 1.

There is no genuine factual dispute as to *what* work was done:

1. Plumbing Repair: The settled and non-functional sanitary waste piping system below the floor slab in both common bathrooms and in Dr. Langford's suite (1C) was replaced with new piping properly pitched per code. The new piping was hung from the floor slab to prevent future settlement.

2. Floor Slab Repair: The common bathroom floors and the four rooms on the Easterly side of Dr. Langford's Suite had the floor slabs saw cut adjacent to the walls in each room and the concrete floor slabs were removed. Sand was brought in to fill the settled soil beneath the slab and the new plumbing was installed. New 8"+- thick reinforced concrete slabs were constructed. In Dr. Langford's suite the new slabs spanned between the exterior pile supported foundation wall and the interior pile supported wall in the middle of the hallway.

(Facts ¶ 17; Reynolds Aff. ¶¶ 6-7 and Exh. 3.) In short, parts of the floors under the common area bathroom and a portion of Dr. Langford's suite were removed to access the non-functioning drain pipes underneath, which were removed and replaced with new, functioning pipes, and those areas of the floor were replaced with reinforced concrete. (*Id.*) The associated costs are "common expenses" as defined in M.G.L. c. 183A § 1 and the Declaration of Trust, and therefore are included in the meaning of "expenses" as used in the Lease. Accordingly, unless the work done is a "capital improvement" as that term is properly construed then as a matter of basic contract law, Watkin is required to pay the cost of that work in full.

B. The Work Was Not a "Capital Improvement."

1. The Leases, Condominium Documents, and M.G.L. c. 183A All Distinguish Between Expenses Incurred for "Repair" or "Replacement" and Those Incurred for "Capital Improvements."

The Court need look no further than the Leases, Condominium Documents, and c. 183A § 1 to conclude as a matter of law that the work done in this case is not a "capital improvement" because each of those documents distinguishes between "repairs" or "replacements" on the one hand and "capital improvements" on the other. The Leases distinguish between expenses for repair and those for capital improvements:

> ...Lessee is responsible for all and every expense associated with Leased Premises, including, as illustration, but not of limitation, . . . charges including assessments, utilities, *repair*, maintenance, and *capital improvement costs* associated with the Leased Premises.

(Leases ¶ 5.d.) Similarly, the Master Deed states that the WCA is governed by c. 183A, including the provisions of that statute that deal with "common expenses" and "improvement." (Master Deed ¶ 14.) Likewise, the Declaration of Trust makes the Trustees responsible for repairs and permits them to assess the cost of those repairs against the unit owners in proportion to their ownership. Declaration of Trust §§ 5.3 and 5.4. By contrast, the Trustees have no such

power with respect to improvements, which first must be approved by the unit owners and may be allocated to only some or all of the owners depending on the percentage of owners approving the plan. Declaration of Trust § 5.5.B.

In the same vein, the condominium statute itself distinguishes between "common expenses," which include expenses for repair and replacement, and "capital improvements." Specifically, the condominium statute imposes no restriction on incurring or allocating costs for repair and replacement of common areas and facilities, leaving it instead to the condominium foundational documents: "The necessary work of maintenance, repair and replacement of the common areas and facilities shall be carried out as provided in the by-laws." M.G.L. c. 183A § 7(e). By contrast, the statute carefully regulates the incurring and allocation of costs for capital improvements:

> Section 18. (a) If fifty per cent or more but less than seventy-five per cent of the unit owners agree to make an improvement to the common areas and facilities, the cost of such improvement shall be borne solely by the owners so agreeing.
>
> (b) Seventy-five per cent or more of the unit owners may agree to make an improvement to the common areas and facilities and assess the cost thereof to all unit owners as a common expense, but if such improvement shall cost in excess of ten per cent of the then value of the condominium, any unit owner not so agreeing may apply to the superior court of the county in which the property is located, on such notice to the organization of unit owners as the court shall direct, for an order directing the purchase of his unit by the organization of unit owners at fair market value thereof as approved by the court. The cost of any such purchase shall be a common expense.

M.G.L. c. 183A § 18.

Since the Leases, Condominium Documents, and condominium statute each distinguish between repairs or replacements on the one hand and capital improvements on the other, it follows that these are different things and merely repairing or replacing something that already

exists cannot be considered a capital improvement. As the work here involved the repair and replacement of existing drain pipes and portions of the floor, the plain language of the Leases, Condominium Documents and condominium statute all mandate the conclusion that the work falls outside the limited category of "common area capital improvements to the exterior of the building" subject to the $5,000.00 cap and Watkin is fully responsible for the entire cost.

2. The Usual and Ordinary Meaning of "Capital Improvement" Does Not Include the Work Done Here.

Putting aside the clear distinction in the Leases, the Condominium Documents, and the condominium statute between repairs or replacements and capital improvements, the usual and ordinary meaning of "capital improvement" does not cover the work done here. The parties agreed that the Leases are to be construed according to Massachusetts law. (Leases ¶ 25.) The manner in which Massachusetts courts have construed the phrase "capital improvement" is therefore controlling.

In *Finn v. McNeil*, 23 Mass. App. Ct. 367 (1987), a purchase and sale agreement provided for an adjustment to the purchase price to reflect "capital improvements" and a dispute arose as to what that phrase included. The trial court held the agreement unenforceable because there had been no mutual agreement on the price term. The Court of Appeals reversed:

> Even without the examples of capital improvements provided in the agreement, or the help of the adjective "capital," the word "improvements" in connection with real estate has acquired decisional gloss. The cases have embraced the dictionary meaning for "improvement," "a permanent addition to or betterment of real property that enhances its capital value . . . and is designed to make the property more useful or valuable as distinguished from ordinary repairs."

23 Mass. App. Ct. at 372 (quoting Webster's 3d New Internat'l Dictionary 1138 (1971) and collecting cases). The court concluded that the contractual price term was sufficiently definite to be enforced. *Id.* at 373.

The case of *Bonderman v. Naghieh*, 2005 WL 1663469 (Mass. Land Ct. 2005), is directly on point because it arose in the context of the condominium statute. There, the court faced the question whether a $6,000,000.00 special assessment for work done to repair the condominium building façade, balconies, underground garage deck and ceiling, HVAC riser pipes, replacement of a generator, protection of exposed pipes, and replacement of carpeting, was for "improvements" that required unit owner authorization under M.G.L. c. 183A § 18, or "repairs" that did not. Observing, as we have *supra* Section II.B.1, that the statute distinguishes between improvements and repairs, the court explained:

> The division, by the condominium statute, of common element work into the categories of that which amounts to "improvements," on the one hand, and all other work, on the other, forces condominium owners and association leaders, and the courts, to make sensible, real world distinctions. Work which is extensive—and expensive—is not automatically (or even presumptively) an improvement. *Work which fixes, restores, corrects, and returns to a more safe and modern condition the common elements may well constitute repair or restoration, even if the work involved takes considerable time, covers a wide scope, and costs much.* The volume and cost of the challenged work does not put it into the improvement category which only a vote by the unit owners may authorize. That requirement is reserved for work which does more in the way of new, permanent addition to, or expansion of, the common elements than proposed here. There is not planned here any new building, any creation or expansion of habitable space, or any change in the structures and improvements of the condominium which would necessitate an amendment to the description of the units and the buildings constituting the condominium in the registered master deed and accompanying plans.

Id. at *3 (emphasis added).

The distinction, then, focuses on whether the work replaces or repairs something that already exists, or whether it instead adds something that makes the property more valuable or more useful. This distinction is borne out by cases in other contexts. *Compare Pereira v. Rheem*

Mfg. Co., 5 Mass. L. Rptr. 477, 1996 WL 414020 (Mass. Super. 1996) (holding that removal and replacement of leaking hot water tank was not an improvement within the meaning of M.G.L. c. 260 § 2B, because "[w]hen the work performed is intended not to enhance the assumed value of the property, but to restore the [property] to [its] original ... state, such work is an ordinary repair and not an improvement to real property." (internal quotations and citation omitted)), *with Anthony's Pier Four, Inc. v. Crandall Dry Dock Engineers, Inc.*, 396 Mass. 818 (1986) (installation of new mooring system that enabled boat to be docked at restaurant and used as cocktail lounge was an "improvement" within the meaning of M.G.L. c. 260 § 2B); *Milligan v. Tibbetts Engr. Corp.*, 391 Mass. 364, 368 (1984) (same, for new road extension, quoting Webster's definition); *and Rosario v. M.D. Knowlton Co.*, 54 Mass. App. Ct. 796, 800 (2002) (same, for installation of a new lift to transport heavy materials that made second floor "substantially more useful to any occupant of the plant").

Similarly, although not controlling because the Leases are governed by Massachusetts law, federal courts construing the phrase "capital improvement" for purposes of determining tax deductibility under the Internal Revenue Code have held that work that returns the property to its prior condition is not a "capital improvement" even if that work increased the value of the building compared to its value before the work was done. For example, in *Cinergy Corp. v. United States*, 55 Fed. Cl. 489 (2003), the court held that work done to correct a problem was not a capital improvement:

> [T]he work undertaken here was designed to correct a problem-the fraying of the asbestos fire-proofing which threatened to render unserviceable PSI's office building. The value and original service life of the building was not increased by the corrective work, nor was the building adapted to a different use. Rather, 'the work simply arrested and corrected a condition of deterioration which threatened a premature end' to the service of the building. Indeed, . . . it is notable the Court of Claims, the Tax Court and other

> courts have all repeatedly concluded that the cost of work performed to correct deterioration that was not originally foreseeable is currently deductible, provided it does not increase the value or useful life of the asset as compared to prior to its deterioration.

55 Fed. Cl. at 518 (collecting cases). *See also Illinois Merchants Trust Co.*, 4 B.T.A. 103, 1226 WL 308 (1926) (where a river unexpectedly receded and exposed pilings supporting a warehouse, which then developed dry rot, the removal of the dry rot, installation of cement supports between the piles and the building floor and other work was not a capital improvement because it was done "to prevent the total loss of the building and to keep the property in its ordinary operating condition as a warehouse.")

In this case, the existing plumbing was damaged and became nonfunctional and substantial expenses were incurred to repair and replace that plumbing to bring the building back to its original functional state. The work added nothing new and did not make the building more valuable or more useful than it had been before the damage occurred. Consequently, the work was not a "capital improvement" either within the meaning of the Internal Revenue Code or within the narrow carve-out in Section 5.d.i of the Leases. As a matter of law, Watkin may not rely on that carve-out to limit his liability to $5,000.00 per unit.

CONCLUSION

For the foregoing reasons, Dr. Wein respectfully requests that the Court enter summary judgment in his favor on Count I of the Complaint (Declaratory Judgment) and on Count I of the Counterclaims (Breach of Contract)

Dated: September 5, 2008

Respectfully submitted,

ARTHUR P. WEIN, TRUSTEE, WHALON STREET TRUST

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CERTIFICATE OF SERVICE

I certify that, on September 5, 2008, I served the foregoing document upon counsel for Plaintiffs via hand delivery, with a copy via email to:

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