

<u>SR&ED TOPIC</u>	<u>APPELLANT</u>	<u>PRIMARY ISSUE</u>	<u>WIN / LOSS</u>	<u>RULING & RATIONALE</u>	<u>IMPLICATIONS & OPPORTUNITIES</u>	<u>SIGNIFICANCE</u>
Technological eligibility						
Oracle dev + witness deceased	Clevor	Evidence - PI deceased	LOSS	incomplete API for changes	provides discussion of "metaheuristics"	MODERATE
Custom structure	Kam Press Metal	Technological Advancement	LOSS	lack of experience with acrylic	Loss with costs	MODERATE
Distributed computing	CRL Engineering	Evidence & Advancement	WIN	weekly system snapshots	sequentially, progressively complex options	MODERATE
Drilling evidence for SRED	Exxon	Technological Advancement	LOSS	commercial vs. technical focus	validation of existing method not SR&ED	MODERATE
Concrete process development	Beton Mobile	Technological Advancement	WIN/LOSS	6 of 14 projects eligible	questions on why some ineligible	HIGH
Financial issues						
CCPC status	CO2 Solution technologies	Control by public co.	LOSS	Defacto control established	Loss with costs	MODERATE
Use of SR&ED pool & losses	Dean's Knight Income	Acquisition of control	WIN	No acquisition of control	Income allocated to use losses	HIGH