

<u>SR&amp;ED TOPIC</u>	<u>APPELLANT</u>	<u>PRIMARY ISSUE</u>	<u>WIN / LOSS</u>	<u>RULING &amp; RATIONALE</u>	<u>IMPLICATIONS &amp; OPPORTUNITIES</u>	<u>SIGNIFICANCE</u>
<b>Technological eligibility</b>						
Claims by Medical Prof. Corps.	<a href="#">Andre Lamy MPC</a>	Whether Directly Engaged	Win	Work by Dr. on behalf of MPC	4 eligible project examples - 2 with sponsors	High
Software for marine travel	<a href="#">Indusol</a>	Systematic Investigation (SI)	Lose + costs	No SI even though TU	Need to show progressive hypotheses	Moderate
Software for SR&ED claims	<a href="#">National R&amp;D</a>	Systematic Investigation (SI)	Lose + costs	No SI even though TU	Need to show progressive hypotheses	Moderate
<b>Financial issues</b>						
None to date						