

October 20, 2023

RE: Request for Property Sale and Income/Expense Information
Roll Number:
Property Address:
Property Group:

The City of Winnipeg Assessment and Taxation Department is collecting information for the purpose of preparing for the next General Assessment in accordance with Section 9(1) of *The Municipal Assessment Act*.

In order to make property assessments reflective of market value, it is necessary for us to obtain details of recent property sales and, for all income-producing properties, accurate operating income and expense information.

We, therefore, request that you complete the enclosed questionnaires and return them to our office on or before **November 10, 2023**. Failure to comply with this request will result in the imposition of penalties as outlined in *The Municipal Assessment Act* and detailed in the attached Instructions for Completing Questionnaires.

A copy of the Audited Income and Expense statements that are relevant to the property sale is to be included. If Audited Income and Expense statements are not available, then please submit a copy of the Non-Audited statements.

Please note that the questionnaires and documents included in this package are also available in French by contacting us at 311 or toll free 1-877-311-4974.

Included in this package are:

- ☒ Instructions for Completing Hotel/Motel Questionnaire and Legislative Authority
- ☒ Hotel/Motel Questionnaire; Form: 529-7
- ☒ Schedule A: 529-8
- ☒ Hotel/Motel Sale Questionnaire; Form: 529-9

We are confident that your cooperation will result in an accurate and fair assessment. If you have any questions, please call our Customer Service Centre at 311 or toll free 1-877-311-4974.

Yours truly,

Tim Austin
City Assessor/Director

INSTRUCTIONS FOR COMPLETING HOTEL/MOTEL QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE".

The information requested is for the **relevant Income and Expense statements**.

Please include a copy of your **Audited Income and Expense Statements**. If Audited Income and Expense Statements are not available then please submit a copy of your **Non-Audited Income and Expense Statements**.

PLEASE COMPLETE THE "CERTIFICATION" SECTION ON ALL APPLICABLE FORMS. IF WE REQUIRE CLARIFICATION OR ADDITIONAL INFORMATION, IT IS IMPORTANT FOR US TO HAVE A CONTACT PERSON IDENTIFIED.

HOTEL/MOTEL QUESTIONNAIRE (FORM: 529-7)/SCHEDULE A (FORM: 529-8)

PLEASE NOTE THAT THIS FORM IS TO BE COMPLETED IN CONJUNCTION WITH SCHEDULE A

Enter the information requested for the **relevant year**. If the property was purchased, include the income and expense information that was supplied by the vendor. A brief description of what is required in each section appears below.

Property Identification

Please verify that the information shown is correct.

Property Characteristics

Please check off the features/amenities that apply to this specific property.

The number of indoor/outdoor parking spaces, if applicable, is to be entered at the bottom of this section.

Summary Income Information

Total number of rooms available refers to rooms that are available for overnight accommodation only.

In Room Summary, "Theme Rooms" are to be included with the category shown for Suites.

Overall Occupancy Rate = $\frac{\text{Total Number of Occupied Room Nights per Year}}{\text{Total Number of Rooms Available per Year}} \times 100 \%$

Average Daily Room Rate = $\frac{\text{Total Annual Room Revenue}}{\text{Total Number of occupied Room Nights}}$

Income and Expense Information

The Assessment and Taxation Department has adopted the standards set forth by; the "Uniform System of Accounts for the Lodging Industry – 9th Revised Edition". Under this system, only direct operating expenses are charged to operating departments of the hotel. General overhead items such as administration, marketing and maintenance, which are applicable to the operations as a whole, are classified as Undistributed Operating Expenses. The following list is extracted from the "Uniform Systems of Accounts for the Lodging Industry – 9th Revised Edition":

Operated Departments

Rooms
 Food
 Beverage
 Banquet/Meeting Rooms
 Telephone
 Garage, Parking Lot
 Health/Fitness/Spa Club
 Vendor Sales
 Other Operated Departments
 Rentals and Other Income

Undistributed Operating Expenses

Administration & General Expense

Manager's Office
 * Front Office
 * Data Processing
 * Night Office
 * Accounting/Credit Office
 * Receiving Clerks
Human Resources
 * Employment Office

Marketing

* Sales Department
 * Advertising
 * Merchandising
 * Public Relations/Publicity
 * Research

Other

* Transportation
 * Energy Costs

Repair & Maintenance

* Chief Engineer
 * Maintenance Staff
 * Grounds Keeping Staff
 * Office/Storerooms

HOTEL/MOTEL SALE QUESTIONNAIRE (FORM: 529-9)

This form is to be completed for all properties that sold. The Sale Date shown is the date the Transfer of Land was registered at the Winnipeg Land Titles Office. The Sale Price shown is based on available information which may include the following: the consideration and sworn value registered at the Land Titles Office, media releases, company websites, advertisements/listings for sale, etc.

Please verify the information in Section A - "Property Identification" and note any discrepancies.

The Property Use Code is the most recent use of the property and may not be your intended use.

The Section C - "Property Characteristics" deals with any intended change in use of the property.

LEGISLATIVE AUTHORITY

Each form contains references to the following sections of *The Municipal Assessment Act*:
This version is current as of February 15, 2023.

Assessor may request information

16(1) An assessor may request that a person, including a Crown agency or Crown corporation, who owns, uses or occupies assessable property, provide to the assessor information or documentation that relates or might relate to, or that affects or might affect, the value of the property being assessed or that is or might be relevant to assessment of the property which, without limiting the generality of the foregoing, may include information for each year since the previous general assessment respecting

- (a) any sale of the property
- (b) the cost of any construction on the property; and
- (c) any income or expense related to the use or operation of the property.

Time to provide information and declaration

16(2) Where a person, including a Crown agency or Crown corporation, receives a written request from an assessor under subsection (1), the person shall, within 21 days of receiving the request, provide information or documentation to the extent that information or documentation to which the request relates is in the possession or control of the person and shall provide, in the form of a signed statement, a declaration of the person affirming that the information or documentation provided by the person is complete, true and accurate.

Burden of proof for non-cooperation

53(3) Where an applicant fails or refuses

- (a) to give an assessor a reasonable opportunity to inspect the property; or
- (b) to comply with a request for information and documentation under section 16;

a board shall, at the hearing of the application, place the burden of proof on the applicant on all matters at issue.

Effect of providing inconsistent information

54(3.1) Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information that was substantially at variance with information that he or she presented at a hearing, the presiding officer of the board or panel may order that the information presented by the person at the hearing is not to be considered by the board or panel in making its decision.

Effect of providing no information

54(3.2) Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the board or panel shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year to which the application relates.

Burden of proof for non-cooperation

59(6) Where a property owner fails or refuses

- a) to give an assessor a reasonable opportunity to inspect the property; or
- b) to comply with a request for information and documentation under section 16;

the Municipal Board, on an appeal under subsection 56(2), shall, at the hearing of the appeal, place the burden of proof on the property owner on all matters at issue.

Effect of providing inconsistent information

60(2.1) Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information or documentation that was substantially at variance with information that he or she presented at the hearing of an appeal by The Municipal Board, the person chairing the hearing may, whether or not an order was made under subsection 54(3.1) in respect of the matter, order that the information or documentation presented at the hearing is not to be considered by The Municipal Board in making its decision.

Effect of providing no information

60(2.2) Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the Municipal Board shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year to which the application relates.

Offence and penalty

64 Where a person refuses or fails to supply information or documentation as required of the person under this Act or the regulations, the person commits an offence and is liable to a fine not exceeding \$25. for each day that the person continues to refuse or fail to supply the information or documentation.

HOTEL/MOTEL QUESTIONNAIRE

FORM 529-7

12 MONTHS ENDING
(mm/dd/yyyy) _____

**DUE DATE: November 10,
2023**

PROPERTY IDENTIFICATION

Roll Number:

Property Group:

Property Use Code:

Property Owner:

Property Address:

PROPERTY CHARACTERISTICS

SUMMARY INCOME INFORMATION

Type of Accommodation

- ☐ Hotel ☐ Motel
☐ Suite/Apartment Hotel ☐ Beverage Hotel

Facilities Provided

- ☐ Dining Room ☐ Meeting Room(s)
☐ Coffee Shop ☐ Lounge
☐ Gift Shop ☐ Bar
☐ Banquet Room (s) ☐ Cabaret

Recreational Facilities

- ☐ Pool ☐ Games Room
☐ Waterslide ☐ Other (specify) _____
☐ Fitness Area

Room Amenities

- ☐ TV ☐ Bar Fridge
☐ Modem/Data Lines ☐ Mini-Bar
☐ In-Room Pay for TV Movies ☐ Room Service Available
☐ Jacuzzi Tub ☐ Laundry Service Available
☐ Kitchenette ☐ Safety Deposit Box Available
☐ Coffee Maker ☐ Fax Service Available
☐ Iron/Ironing Board ☐ Other (specify) _____
☐ Hair Dryer

Charges Included in Room Rates

- Telephone ☐ Included ☐ Not Included
Parking ☐ Included ☐ Not Included

Number of Indoor Parking Spaces _____

Number of Outdoor Parking Spaces _____

Canada Select Star Rating (if applicable): _____

Rooms

Total Number of Rooms Available _____

Room Summary

Room Type	Single	Double	King Size	Suites
Number of Each				

Overall Occupancy Rate _____ %
Total Number of Occupied Room Nights _____
Average Daily Room Rate \$ _____

VLT Summary (if applicable)

Total Number of VLT's _____

ATM Summary (if applicable)

Total Number of ATM's (owned) _____
Acquisition Cost \$ _____
Total Number of ATM's (leased) _____
Leasing Cost per ATM \$ _____
Lease Term _____ to _____

Operating Expenses \$ _____

Servicing Fees \$ _____

Total Number of ATM transactions (annual) _____

Annual Parking Revenue (if applicable)

Outdoor Parking \$ _____

Indoor Parking \$ _____

(continued on back)

INCOME and EXPENSE INFORMATION				CAPITAL EXPENDITURES SUMMARY																							
Revenue <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Rooms \$ _____ Food \$ _____ Beverage \$ _____ Banquet/Meeting Rooms \$ _____ Vendor Sales \$ _____ VLT Net Income \$ _____ ATM Net Income \$ _____ Rental Income \$ _____ Parking Income \$ _____ Telephone \$ _____ Other \$ _____ Total Revenue \$ _____ </div> <div style="width: 55%;"> (701) (702) (703) (704) (705) (706) (707) (708) (709) (710) (711) (712) </div> </div>				Type Roof \$ _____ Windows \$ _____ Heating (HVAC) \$ _____ Other (specify) _____ \$ _____ NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section																							
Departmental Expenses				FURNITURE, FIXTURES & EQUIPMENT (FF&E)																							
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> *Rooms Total \$ _____ *Food Total \$ _____ *Beverage Total \$ _____ *Banquet/Meeting Rooms Total \$ _____ *Vendor Total \$ _____ Telephone \$ _____ Parking \$ _____ Other \$ _____ *Please complete Schedule A Total Departmental Expenses \$ _____ </div> <div style="width: 55%;"> (713) (714) (715) (716) (717) (718) (719) (720) (721) </div> </div>				Estimated Replacement Cost New of FF & E \$ _____ Annual Rate of Depreciation applied to FF & E _____ % Estimated Depreciated Value of FF & E \$ _____ Total Expenditures for the Replacement of FF & E \$ _____																							
Undistributed Operating Expenses				LICENSED CAPACITY																							
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> *Total Administration & General \$ _____ *Please complete Schedule A Advertising, Marketing & Promotions \$ _____ Heat, Light, Power & Water \$ _____ Repair and Maintenance \$ _____ Franchise Fees \$ _____ Other Expenses \$ _____ Total Undistributed Operating Expenses \$ _____ </div> <div style="width: 55%;"> (722) (723) (724) (725) (726) (727) (728) </div> </div>				Please list the posted capacity (MLCC) of the following facilities where applicable: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Facilities</th> <th style="text-align: center;"># of Rooms</th> <th style="text-align: center;">Capacity (# of patrons)</th> </tr> </thead> <tbody> <tr><td>Banquet Room(s)</td><td>_____</td><td>_____</td></tr> <tr><td>Dining Room(s)</td><td>_____</td><td>_____</td></tr> <tr><td>Meeting Room(s)</td><td>_____</td><td>_____</td></tr> <tr><td>Beverage Room(s)</td><td>_____</td><td>_____</td></tr> <tr><td>Lounge(s)</td><td>_____</td><td>_____</td></tr> <tr><td>Cabaret</td><td>_____</td><td>_____</td></tr> </tbody> </table>			Facilities	# of Rooms	Capacity (# of patrons)	Banquet Room(s)	_____	_____	Dining Room(s)	_____	_____	Meeting Room(s)	_____	_____	Beverage Room(s)	_____	_____	Lounge(s)	_____	_____	Cabaret	_____	_____
Facilities	# of Rooms	Capacity (# of patrons)																									
Banquet Room(s)	_____	_____																									
Dining Room(s)	_____	_____																									
Meeting Room(s)	_____	_____																									
Beverage Room(s)	_____	_____																									
Lounge(s)	_____	_____																									
Cabaret	_____	_____																									
Fixed Expenses				ADDITIONAL INFORMATION																							
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Insurance \$ _____ Other Fixed Expenses \$ _____ Realty Taxes \$ _____ Business Taxes \$ _____ Total Fixed Expenses \$ _____ </div> <div style="width: 55%;"> (729) (730) (731) (732) (733) </div> </div>				1. Have you entered into any lease agreements with other companies or individuals (e.g. gift shops, restaurant etc.)? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, please attach a copy of the Lease Agreement(s) 2. Is this property operated under the terms and conditions of a Franchise and/or Management Agreement? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, please attach a copy of the Franchise and/or Mgmt. Agreement 3. Have you entered into any equipment Rental Agreement(s)? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, please attach a copy of the Rental Agreement(s) 4. Has there been a sale (whole or in part) of ownership shares? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, please attach a copy of the Sale Agreement																							

This information is collected under the authority of *The Municipal Assessment Act* - Sections 16(1), 16(2). Failure to comply with this request may result in the imposition of penalties as outlined in Sections 53(3), 54(3.1), 59(6), 60(2.1), 60(2.2) and 64 of *The Municipal Assessment Act*. Refer to page 2 of "Instructions for Completing Hotel/Motel Questionnaires" for the relevant sections of *The Municipal Assessment Act* that apply.

The Assessment and Taxation Department is prevented from the unauthorized disclosure of this and other information under the provisions of Manitoba's *Freedom of Information and Protection of Privacy Act*.

CERTIFICATION I hereby certify that all information contained in this statement is true and correct. I understand that the willful making of any false statement of material fact herein will subject me and the property described to the penalties outlined in <i>The Municipal Assessment Act</i> .		
Name of Contact (please print) _____	Position _____	Signature _____
Business Telephone _____	E-Mail Address _____	Date _____
<div style="border: 1px solid black; display: inline-block; padding: 5px 20px;">FOR OFFICE USE ONLY – DATE RECEIVED</div>		

SCHEDULE A

FORM 529-8

CALENDAR YEAR

DUE DATE: November 10, 2023

PROPERTY IDENTIFICATION

Roll Number:

Property Group:

Property Owner:

Property Use Code:

Property Address:

SUPPLEMENTARY DEPARTMENTAL EXPENSE INFORMATION

Rooms Expenses

Employee Wages \$ _____

Employee Benefits \$ _____

Supplies \$ _____

Other (please specify) _____

***Rooms Expenses Total**

\$

*** Transfer this amount to Line 713 on FORM:529-7**

Food Expenses

Cost of Sales \$ _____

Employee Wages \$ _____

Employee Benefits \$ _____

Entertainment \$ _____

Supplies \$ _____

Other \$ _____

Other (please specify) _____

***Food Expenses Total**

\$

*** Transfer this amount to Line 714 on FORM:529-7**

Beverage Expenses

Cost of Sales \$ _____

Employee Wages \$ _____

Employee Benefits \$ _____

Entertainment \$ _____

Supplies \$ _____

Other \$ _____

Other (please specify) _____

***Beverage Expenses Total**

\$

*** Transfer this amount to Line 715 on FORM:529-7**

Vendor Expenses

Cost of Sales \$ _____

Employee Wages \$ _____

Employee Benefits \$ _____

Supplies \$ _____

***Vendor Expenses Total**

\$

*** Transfer this amount to Line 717 on FORM:529-7**

Banquet/Mtg. Rooms Expenses

Cost of Sales \$ _____

Employee Wages \$ _____

Employee Benefits \$ _____

Entertainment \$ _____

Supplies \$ _____

Other \$ _____

Other (please specify)

***Banquet/Mtg. Rooms Expenses**
Total \$

* Transfer this amount to Line 716 on FORM:529-7

ADMINISTRATION and GENERAL EXPENSE INFORMATION**COLUMN A****COLUMN B**

Accounting \$ _____

Automobile \$ _____

Bad Debt \$ _____

Bank Charges (Net of
Interest) \$ _____

Business License and Dues \$ _____

Credit Card Commissions \$ _____

Courier \$ _____

Canada Pension Plan \$ _____

Cash Over and Short \$ _____

Designated Driver Program \$ _____

Employment Insurance \$ _____

Employee Benefits \$ _____

Equipment Rental and Lease \$ _____

Garbage \$ _____

Hotel Supplies \$ _____

Janitorial Services \$ _____

Legal Fees \$ _____

TOTAL COLUMN A \$

Salaries and Wages \$ _____

Management Fee(s) \$ _____

Management Wage(s) \$ _____

Office Supplies \$ _____

Professional Fees \$ _____

Employee Transportation \$ _____

Security \$ _____

Sign Rentals \$ _____

Travel and Entertainment \$ _____

Worker's Compensation \$ _____

Other (please specify)

_____ \$ _____

Other (please specify)

_____ \$ _____

Other (please specify)

_____ \$ _____

_____ \$ _____

TOTAL COLUMN B \$ * **TOTAL ADMINISTRATION and GENERAL EXPENSES = COLUMN A + COLUMN B =**

* Transfer this amount to Line 722 on the Hotel/Motel Questionnaire, Form:529-7

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CERTIFICATION

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Name of Contact (please print) _____

Position _____

Signature _____

Business Telephone _____

E-Mail Address _____

Date _____

HOTEL/MOTEL SALE QUESTIONNAIRE

FORM: 529-9

CALENDAR YEAR

DUE: November 10, 2023

A. PROPERTY IDENTIFICATION

Roll Number:	Neighbourhood Characterization Area:
Property Group:	Sale Date:
Purchaser/Property Owner:	Vendor:
Property Address:	Sale Price:
C.T. Number:	
Property Use Code:	

B. SALES VERIFICATION

1. Is the sale price, shown above, the actual price paid? ☐ YES ☐ NO
If NO, enter the correct amount \$ _____
2. On what date was the sale price agreed upon? _____
3. Was this sale an arm's-length, open market transaction? ☐ YES ☐ NO
If NO, was the sale
Between related parties? ☐ YES ☐ NO
Court - ordered? ☐ YES ☐ NO
Subject to unusual conditions? (please specify) ☐ YES ☐ NO

4. Were any items other than real estate included in the purchase price? ☐ YES ☐ NO
If YES, enter the value of the included items below:
Machinery or Equipment \$ _____
Business Accounts \$ _____
Furniture \$ _____
Other (please specify) \$ _____
5. Was a market value appraisal report or opinion of value completed on the property at the time of sale? ☐ YES ☐ NO
If YES, please indicate the value: \$ _____
6. Is there a leaseback arrangement between Vendor and Purchaser? ☐ YES ☐ NO
If YES, please provide the details below: _____
7. Is this sale full interest? ☐ YES ☐ NO
If NO, please provide details of other interests: _____
8. Is there a single lease covering any or all of the buildings? ☐ YES ☐ NO
9. Is there a land lease involved? ☐ YES ☐ NO
If YES, please provide details below: _____
10. Did the Purchaser occupy all or part of the property prior to purchase? ☐ YES ☐ NO
11. Does the Purchaser intend to occupy all or part of the property after the sale? ☐ YES ☐ NO
12. Does the Purchaser intend to use the property for a new business? ☐ YES ☐ NO

C. PROPERTY CHARACTERISTICS

13. What was the property used for at the time of sale?
(e.g. vacant land, retail, office, warehouse, manufacturing, storage, apartment) _____
14. Is the intended use of the property the same? ☐ YES ☐ NO
If NO, indicate the intended use of the property. _____
15. What was the overall condition of the building(s) on the site at the time of purchase?
(Choose one of the following: Fair, Average, Good, Very Good) _____
16. Did you, or do you intend to, make major repairs or improvements to the property? ☐ YES ☐ NO
If YES, indicate the date, type and estimated (or actual) cost. \$ _____
17. Did you, or do you intend to, demolish any of the structures on the property? ☐ YES ☐ NO
If YES, indicate the date, structure and demolition cost. \$ _____
18. Do you intend to subdivide all or a part of the property? ☐ YES ☐ NO
If YES, please provide details below: _____

D. PROPERTY FINANCIAL DETAILS

Please complete the financial details with respect to the purchase of the property.

	Dollar Amount/Value	% of Total	Interest Rate	Lender's Name and Address
19. Cash Down	\$			
20. Assumed Financing	\$			
21. Vendor Take-Back Mortgage	\$			
22. First Mortgage	\$			
23. Second Mortgage	\$			
24. Property in Exchange	\$			
25. Securities Transferred	\$			
26. Liens, Legacies, Annuities and Maintenance Charges to which the Transfer of Land is subject to	\$			
	\$			
27. Other Valuable Consideration	\$			
28. Goodwill	\$			
29. Chattels (items of tangible Personal Property)	\$			
30. Other Consideration not included above	\$			
TOTAL	\$	100.0%		

E. INCOME AND EXPENSE INFORMATION

31. Please indicate the total number of rooms in each category:

Single Rooms _____
Double Rooms _____
King Size _____
Suites _____

32. Was the purchase price based on the property's net operating income?

☐ YES☐ NO

If YES, please complete the following:

Listed Income \$ _____
Listed Expenses \$ _____
NET INCOME \$ _____
Capitalization Rate _____%

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Name of Contact (please print)

Position

Signature

Business Telephone

E-Mail Address

Date