

Witness Name: Peter James Copping

Statement No.: WITN0397_01

Exhibits: WITN0397_01/1 –

WITN0397_01/22

Dated: 2nd September 2022

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF PETER JAMES COPPING

I, PETER JAMES COPPING, will say as follows in response to Request for information pursuant to Rule 9 of the Inquiry Rules 2006 – Request number 1 dated 15 June 2022, regarding matters falling within Phase 2 of the Inquiry.

PROFESSIONAL BACKGROUND

1. The Inquiry has asked me to set out a brief professional background. I am a Chartered Engineer and Fellow of the Institution of Engineering and Technology. I was employed as an engineer in the electronics and telecommunications industry between 1965 and 1976. In 1976 I joined PA Consulting, where I undertook a wide range of Telecommunications and Information Technology projects for clients. I was a director of PA Consulting Group and Managing Partner of the Global IT Consulting Practice from 1990 until I retired June 2000.

BACKGROUND TO INVOLVEMENT IN THE HORIZON PROJECT

2. The Inquiry has asked me to set out the background to my involvement in the Horizon project. My involvement in Horizon was part-time, commencing in September 1997. My involvement ended in September 1999.

HORIZON PROCUREMENT STAGE

3. The Inquiry has asked me about my involvement in the procurement stage of the BA/POCL Automation Programme and the suitability of ICL Pathway's proposed technical solution.
4. I have reviewed **POL00038844** [WITN0397_01/1] dated 1st September 1995. I note that PA Consulting is mentioned twice, a) in the context of a planned project review during October 1995 and b) a report on Testing Strategy. I was not involved with the procurement stage of the BA/POCL Automation Programme or these two PA Consulting assignments, so I am not able to answer questions about these aspects of Horizon.

PA CONSULTING REVIEW OF HORIZON – AUGUST/ DECEMBER 1997

5. The Inquiry has asked me to describe the nature of my involvement in the review of the Horizon Project which was commissioned in/around July 1997.

6. I have reviewed **POL00028092** [WITN0397_01/2] dated 1st October 1997. This folder contains two numbered POCL copies of my 1997 review of Horizon. This report was commissioned by Alec Wylie, Chief Executive of the SSA (NI) on behalf of the participants, BA, POCL and ICL Pathway. The purpose of the review was to identify reasons for the delays and recommend actions to de-risk the project to bring it back on track.
7. Also included in POL00028092 is a PA Consulting report to POCL dated June 1998. As my review of Horizon was conducted during August and September 1997 this report is not relevant so I will not be referring to it in answering questions about the 1997 PA Review. I was not involved in the June 1998 report, so I am unable to answer questions about the content of that report.
8. The 1997 PA review of Horizon involved a series of in-depth interviews and follow-up investigative meetings with each participant at CEO level and below, the aim being to understand the business objectives of each party, the contractual arrangements, the programme management processes, and the technical infrastructure proposed for Horizon by ICL Pathway and, the reasons for the delays.
9. I personally undertook over thirty face-to-face interviews and investigative meetings; some in-depth technical interviews were attended by PA specialists. A significant amount of documentation regarding the technology, status and plans for Horizon was reviewed.

10. I concluded that Horizon was world class in its ambitions. The technical infrastructure proposed, although containing proprietary components and requiring bespoke software development, I judged to be achievable. The detailed specifications for Horizon were to be determined after the contract was placed. The terminology for this unusual contractual arrangement for a PFI was 'Agreements to Agree' and ICL Pathway told me they had seriously underestimated the extent of development work required. There would continue to be uncertainty about delivery until all the 'Agreements to Agree' were signed off by the parties. This process was a significant cause of initial delays to the programme.

11. I found fundamental structural problems; the business cases of the three participants were marginal and their business objectives were in conflict. I found no evidence that POCL was taking serious steps to ready the business to accept Horizon into the Branch Network. Their focus was on planning, not implementing; POCL faced a major challenge to get ready in time to accept Horizon into the business. The ability of ICL Pathway to secure, manage and retain the skilled resources required to finalise the detailed specifications with BA and POCL would be critical to future timescales. The programme would take longer to implement than first estimated so costs would increase. The Programme Delivery Authority (PDA) was cumbersome and should be reduced significantly in size. It was clear that many issues would be better managed directly between one of the sponsors and ICL Pathway. I concluded there was no sensible way of descoping or radically altering the plan, it was better to continue than to terminate.

12. My report identified tactical changes required to strengthen Programme Management and which should be taken forward by the PDA. I also identified strategic risks to the programme which needed further evaluation as their resolution would impact the future of the PO Network and delivery of social welfare payments and therefore was likely to require the active sponsorship of Ministers.

13. I presented my report to the BA/POCL PDA on 24th September 1997 (**POL00028447** [WITN0397_01/3] records this meeting) and subsequently to a Special PDA Board Meeting on 2nd Oct 1997 (**POL00028325** [WITN0397_01/4] records this meeting). The second meeting agreed that four workshops should be organised to establish a common understanding between the parties of the Strategic Risks and the resolution options available. I facilitated these Workshops, the first of which took place on 23/4 October 1997.

14. I have reviewed **POL00028096** [WITN0397_01/5] dated 21st November 1997 which records a mid-point meeting on 20th November. I attended this meeting at which the progress on actions from the first Workshop were reviewed and further work in preparation for Workshop 2 was agreed. I confirm that I was asked to lead the team delegated to develop a reconstruction plan for the project for the parties to consider at this Workshop.

15. I have no recollection of the remaining workshop activities or indeed, whether they took place.

HM TREASURY REVIEW, JUNE/JULY 1998 (MONTAGUE REVIEW)

16. The Inquiry has asked me to describe the nature of my involvement in the Treasury Review of the Horizon project, which was commissioned in Spring 1998. The Treasury Task Force led by Adrian Montague, was asked to conduct a further review of Horizon as the project continued to experience delays. I understood the purpose of this review was to present options to Ministers for a decision on the future of the Horizon programme.
17. I have reviewed **FUJ00075720** [WITN0397_01/6] dated 28th May 1998, an ICL Pathway Memorandum which records the questions asked of ICL Pathway at ICL Pathway's first presentation to the Panel on 28th May 1998. This record confirms I attended this presentation but that other members of the panel, less familiar with the programme, asked most of the questions.
18. I undertook several investigations for the Panel involving meetings and one to one discussions with ICL Pathway, BA and POCL. I remember that I was asked for assessments regarding the extent to which Horizon was 'future-proofed', whether it had the capability to support Electronic Point of Sale (EPOSS), whether it could be developed to support simple banking applications, the likely lifetime of the technology and, whether it was a technology suitable for longer term government infrastructure. My overall view on Horizon technology was positive, it could support

more applications than just the Benefit Card, however there remained considerable uncertainty about the timing of delivery.

19. BA was concerned about the impact of programme slippage on their business case for the Benefit Card. I was told their longer-term aim was to move most benefit payments to Automated Cash Transfer (ACT) and they wanted to understand whether Horizon might support Benefit Encashment for claimants without a bank account. BA had developed serious concerns about the ability of POCL to take on Horizon.

20. I do not recall being asked to enquire about the parties knowledge of technical faults and defects in the Horizon system during this review.

21. It is likely that I submitted working papers to the Task Force on the topics I was asked to investigate but have no records that might have helped me recall more detail. That said, given the extent of my engagement with each of the parties over several weeks I believe that I would have been properly informed and that the assessments I made for the Panel were accurate at the time.

22. I was present at an interim presentation made by the Task Force to the No.10 Policy Unit and subsequently an Interdepartmental Working Group. I recall the main conclusions of my 1997 review were confirmed and the following additional points were made:

- The BA was taking an aggressive contractual stance (Business case for Benefit Card vs lower cost alternatives e.g., ACT)

- POCL were positioning Horizon as fundamental to its future survival (but they had yet to develop the business strategy)
- ICL was losing money and seeking a contract extension.

23. I recall that the conclusion of the Task Force review was that timescale slippage was preferable to either termination or minor reconstruction (e.g., management changes). I recall the broad framework for the reconstruction proposed would be a contract extension to give POCL more time to prepare the business for Horizon, removal of the Benefit Card from the critical path, ICL developing a simple Horizon banking application for benefit encashment on an interim basis (i.e., pre-ACT), proper empowerment of Horizon Programme Office by moving it to POCL.

24. The financial implications for each party were not in the terms of the Treasury Review. I believe the conclusions were presented to the Interdepartmental Working Group and to Ministers. I do not know if a formal report was written.

PUBLIC SECTOR NEGOTIATIONS WITH ICL PATHWAY – SEPTEMBER/

OCTOBER 1998

25. The Inquiry has asked me to describe the nature of my involvement in the public sector negotiations with ICL Pathway over the future of the Horizon project. The Government appointed Graham Corbett as an Independent Advisor/troubleshooter to advise Ministers on whether the framework suggested by the Treasury Task Force/Montague Review could provide a commercial basis for continuing and

whether the parties could develop a robust implementation plan to complete the project.

26. I joined the Independent Advisor's Working Group on a part-time basis to liaise with the parties as they answered numerous questions posed by the Advisor and to provide an assessment of any risks arising from such a reconstruction. KPMG were retained to advise on the commercial aspects; I did not have any visibility of this process.

27. I have reviewed **POL00028500** [WITN0397_01/7] dated 28th October 1998 titled the 'Acceptance Paradigm'. I cannot comment on the content as I have no recollection of this discussion. I do not recall ever having given advice concerning the conditions for Acceptance of the Horizon system.

28. I have reviewed **POL00028098** [WITN0397_01/8] dated 16th October 1998, the Advisor's report to the Treasury Chief Secretary, which I had not previously seen. My advice concerning programme and project management issues in the Autumn of 1998 is summarised in an Annex to this report.

29. I identified a critical risk -failure to complete Acceptance in planned timescales. This could cause one or more of the parties to resort to legal action and stop the programme. In addition, two major risks were identified (delay to go-live for NR2/benefit card roll out and delay to POCL service management). Finally, there were two minor risks, the speed of the testing/acceptance process and unforeseen

issues during roll-out. The parties had considered how to mitigate these risks and their revised Horizon Critical Path plan was also included in the Annex.

30. I note that the Advisor informed Ministers that he failed to facilitate Agreement between the parties. I was not aware of this at the time. I was not involved with Horizon from October 1998 until late Spring 1999, when I was contacted by a Treasury representative wanting to discuss my further involvement.

31. March-April 1999. I was informed that a senior Treasury official (Steve Robson) had been appointed by the Government to conclude negotiations with the parties. My involvement in this process was required, would be on-demand and involve attendance at some meetings with BA, POCL and ICL Pathway and possibly some telephone enquiries from Steve Robson and other Treasury officials assigned to the negotiations.

32. I have reviewed **HMT00000010** [WITN0397_01/9] dated 5th March 1999 and note that it records an intent by the author, Peter Schofield, to discuss with me the commercial envelope within which ICL would be operating. I recall having several contacts with Peter Scofield as he was my main interface with the Treasury during this process however, I have no recollection of any details of these conversations.

33. In meetings with BA, ICL Pathway and POCL I observed and took part in discussions by the parties about the revised framework, critical path issues and how the programme should be rescheduled. There were many discussions about

the options for implementing a banking application and, how the Benefit Card should be withdrawn from the Live Trial configuration of Horizon. I was not involved in any commercial or contractual matters or negotiations.

ACCEPTANCE OF THE HORIZON IT SYSTEM

34. The Inquiry has asked me to describe the nature of my involvement in the acceptance of the Horizon IT system. I have reviewed document **FUJ00079116** [WITN0397_01/10] dated 24th May 1999, which confirms agreement had been reached on certain material amendments to the contract. I had not previously seen this document. I note that it commits the parties to develop a codified agreement and nominates me as the independent expert should they fail to reach agreement on any issues of a programme or technical nature. I do not have any recollection of being asked to arbitrate on any technical or programme disagreements. I have never seen the Codified Agreement or a revised contract between POCL and ICL Pathway.

35. In mid-June 1999, I was appointed on a part-time basis by POCL for this stage of my involvement in Horizon.

36. I do not recall having ever given advice about the conditions for acceptance of Horizon in this final stage of my involvement with Horizon. My understanding at the time was that the parties had agreed – presumably as part of the detailed

codification and contract amendments – that Horizon Acceptance would be based on there being no more than ten medium severity Acceptance Incidents (AIs) in the Live Trial, each of which should have agreed resolution plans. Around this time there were three AIs in dispute, 376, 298 and 218. I comment further on the process for resolving these AIs and, my high-level understanding of their impact in the following paragraphs.

37. I have reviewed **FUJ00079150** [WITN0397_01/11] dated 16th July 1999 which details a three-stage process for resolution of Acceptance Incident disputes. I had not previously seen this document; however, my recollection is that this plan was used as the basis for progressing and escalating Acceptance Incidents.

38. I have reviewed **FUJ00000485** [WITN0397_01/12] dated 20th August 1999, a Supplemental Agreement (POCL & ICL Pathway) Change Control Notice 550. I had not previously seen this document which details how the parties intended to resolve Acceptance disputes. The document sets out the timetable for resolving outstanding Acceptance Incidents involving seven workshops between 16th August and 17th September 1999 and includes my appointment as an expert “*to act as a facilitator and advisor to the parties in their efforts to achieve resolution of outstanding issues*”. In the absence of any agreement between them, the parties could “*request the expert to determine the status of an unagreed fault*”. I do not recall either party exercising this option in respect of either a disputed fault category or resolution timescale. I can confirm that I attended all seven workshops and the concluding senior management resolution meeting.

39. I have reviewed **POL00028332** [WITN0397_01/13] dated 12th August 1999. This document confirms that POCL intended to refer AI 369 to me, asking whether it was my opinion this was an incident and its severity. I have no recollection of any such referral.

40. I have reviewed **POL00028355** [WITN0397_01/14] dated 13th August 1999, the Acceptance Incident hotlist. This hotlist was used as the agenda to process disputed Acceptance Incidents through the seven workshops. Prior to commencement of the workshops, I received briefings from each party's perspective on the status of these AIs.

41. Concerning the disputed Acceptance Incidents my recollection is as follows:

- AI 376. I understood that the main symptom of this issue was intermittent failures in reconciliation of cash accounts, the root cause being a lack of integrity in data transfers between POCL and ICL Pathway systems.
- AI 298. I understood this issue to be about system instability, causing system outages and system busy incidents at the counter.
- AI 218. This issue concerned the effectiveness of ICL Pathway training workshops for Horizon users.

42. I have reviewed **FUJ00079169** [WITN0397_01/15] dated 23rd August 1999 regarding the Resolution Proposal for AI 218. I recall that AI 218 was resolved during the Acceptance Workshops.

43. I have reviewed **POL00028470** [WITN0397_01/16] dated 2nd September 1999, notes of action points from Acceptance Workshop 3, specifically regarding AI 314. I do not recall ever having been asked to review the document referred to '*Provision of technical information version 0.2 of CS/SPE/007*'. I am therefore unable to answer questions about this document.

44. I have reviewed **POL00028466** [WITN0397_01/17] dated 4th September 1999 regarding the resolutions proposed for AI 376. Para 5.3 of this document states that resolution could not be completed before 31st Dec. 1999. My recollection is that problems with this Incident continued, and a resolution plan was not agreed in subsequent Workshops. My recollection is that this AI was escalated because of the protracted timetable for resolution.

45. I have reviewed **POL00028467** [WITN0397_01/18] dated 8th September 1999 regarding Acceptance Proposal for AI 412. I am unable to comment on this document.

46. I have reviewed **POL00028464** [WITN0397_01/19] dated 10th September 1999 regarding the Resolution plan for AI 298. I recollect that the dispute about the severity of this AI was not resolved during the series of workshops.

47. I have reviewed **FUJ00079176** [WITN0397_01/20] dated 17th Sept. 1999 – action points from Workshop 7 – which confirms AI 298 was to be escalated to Dave

Miller (POCL) and Richard Christou (ICL/Fujitsu). The Action list from Workshop 7 also records there were actions outstanding on AI 376 and I recall this AI was also escalated. I attended the Miller/Christou meeting following Workshop 7 at which these disputed AIs were discussed. I recollect that the parties failed to find a solution at this meeting and agreed that further staff work was necessary on the Resolution Plans for these AIs. I believe this work proposed 'tweaks' to Acceptance Criteria which I understood led to POCL agreeing that the severity level of each AI could be reduced from H (high) to M (medium). I was not involved with this staff work, and I do not recall any of the detail of these agreements.

48. I have reviewed **FUJ00079173** [WITN0397_01/21] dated 16th September 1999 regarding the agreed closure plan for AI 372. I note this document is addressed to me; however, this was probably for information as it would have made no sense for me to be asked to comment on an already agreed closure plan.

HORIZON HELPDESK STUDY

49. The Inquiry has asked me several questions regarding the Horizon Helpdesk study, including what (if any) involvement I had in the study itself. I have reviewed **POL00039808** [WITN0397_01/22] which I have not previously seen. I was not involved in this assignment or report, so I am not able to answer questions on this document.

50. The Inquiry has asked me at what point did I cease to be involved in matters related to the Horizon system. In late September 1999, I was informed that POCL had approved Horizon for National roll out and my involvement in Horizon ended.
51. The Inquiry has asked if I felt I was properly informed about the nature and extent of faults in the Horizon system during my period of involvement. I believe I was properly informed by the parties at each stage of my involvement about the nature and extent of known issues in Horizon. My role was such that I had unrestricted access to individuals at all levels in the project. I reviewed a significant volume of documentation, undertook many interviews and meetings with representatives of each party.
52. The Inquiry has asked if I have any concerns about the Horizon system after the period of my involvement. My assumption was that POCL, in direct control of the programme, were sufficiently aware of all Horizon issues and residual risks and able to organise and manage the programme accordingly. It now seems possible that POCL assumed new risk post-Acceptance when they found the basis on which they agreed that the two key disputed AIs (298, 376) could be Medium Severity. This agreement was significant for both parties as it enabled the timely Acceptance of Horizon and roll-out. Significantly, it avoided the possibility of a major contractual fallout. I cannot say whether POCL took specific action to mitigate any risks arising from this agreement.

53. The Inquiry has asked me, looking back, do I feel that the Post Office effectively scrutinised the technical integrity and robustness of Horizon prior to its acceptance and roll out. I think most organisations would have been severely tested by the Horizon proposal from ICL. The provision of a magnetic stripe card to enable benefit encashment at PO Branches was simple in concept, but the underlying complexity to achieve this was huge. Nothing of this type and scale had been attempted elsewhere. The infrastructure proposed by ICL was based on many different component parts from specialist vendors. Having won the contract ICL Pathway was established to provide systems integration, software development, testing, roll-out and, operational systems support. ICL soon admitted they had seriously underestimated the costs of developing Horizon. As an example, the requirements to transfer data between BA and POCL computing systems and, the security requirements of the BA only became clear during the detailed design stage. The Post Office had no real experience or capability in complex systems implementation or branch network automation. The ability of the Post Office to recruit the technical people to work on the project was severely limited and the uncertainty created by the absence of any agreement with Government on POCL business strategy meant POCL were often unable to respond with certainty on many technical and operational issues as the programme proceeded. Given these constraints I believe the Post Office did their best to effectively scrutinise the technical integrity and robustness of Horizon, pre-Acceptance.

OTHER MATTERS

54. The Inquiry has asked if there are any other matters which I consider will assist the Chair. There are no other matters I wish to bring to the attention of the Chair.

Statement of Truth

I believe the content of this statement to be true.

GRO

Signed: _____

Dated: 2nd September 2022

Index to the First Witness Statement of Peter Copping

<u>No.</u>	<u>Exhibit Number</u>	<u>Document Description</u>	<u>Control Number</u>	<u>URN</u>
<u>1</u>	<u>WITN0397 01/1</u>	<u>Progress Report: BA / POCL Automation Programme, September 1995</u>	<u>POL-0027630</u>	<u>POL00038844</u>
<u>2</u>	<u>WITN0397 01/2</u>	<u>PA Consulting Group: Review of BA-POCL Programme 1 Oct 1997 and Outline of the Proposed End State and Transition Project for the Support of Automated Services, Post Office Counters Ltd, 29 June 1998</u>	<u>POL-0024574</u>	<u>POL00028092</u>
<u>3</u>	<u>WITN0397 01/3</u>	<u>Dissemination of BA/POCL Programme Development Authority Steering Committee Meeting Minutes, 24 September 1997</u>	<u>POL-0024929</u>	<u>POL00028447</u>
<u>4</u>	<u>WITN0397 01/4</u>	<u>BA/POCL Special Programme Development Authority Board Meeting Minutes, 2 October 1997 and BA/POCL Strategic Risks Resolution, PDA Planning Session Presentation, 2 October 1997</u>	<u>POL-0024807</u>	<u>POL00028325</u>
<u>5</u>	<u>WITN0397 01/5</u>	<u>Fax from Alec Wylie to Horizon Working Group members re outcomes and action points from meeting on 20/11/1997</u>	<u>POL-0024578</u>	<u>POL00028096</u>
<u>6</u>	<u>WITN0397 01/6</u>	<u>ICL Pathway Memorandum.</u>	<u>POINQ0085329F</u>	<u>FUJ00075720</u>

<u>No.</u>	<u>Exhibit Number</u>	<u>Document Description</u>	<u>Control Number</u>	<u>URN</u>
		<u>Subject 'Questions Raised at Treasury Review Panel Presentation'</u>		
<u>7</u>	<u>WITN0397_01/7</u>	<u>Letter from John Cook, Contracts Team to Naresh re Acceptance Paradigm, 28 Oct 1998</u>	<u>POL-0024982</u>	<u>POL00028500</u>
<u>8</u>	<u>WITN0397_01/8</u>	<u>Summary and Report to Chief Secretary by Independent Advisor, Graham Corbett on Horizon Project, 16 Oct 1998</u>	<u>POL-0024580</u>	<u>POL00028098</u>
<u>9</u>	<u>WITN0397_01/9</u>	<u>Minutes of BA/POCL Meeting of 05/03/1999</u>	<u>VIS00007775</u>	<u>HMT00000010</u>
<u>10</u>	<u>WITN0397_01/10</u>	<u>Letter to Keith Todd from Post Office Counters Ltd re: POCL Automation Project</u>	<u>POINQ0068704F</u>	<u>FUJ00079116</u>
<u>11</u>	<u>WITN0397_01/11</u>	<u>Horizon - Acceptance Plan for Operational Trial Review Period</u>	<u>POINQ0068738F</u>	<u>FUJ00079150</u>
<u>12</u>	<u>WITN0397_01/12</u>	<u>Supplemental Agreement (POCL & ICL Pathway), Change Control Notice 550, 20 August 1999 re CSR Operational Trial Review Period</u>	<u>POINQ0006656F</u>	<u>FUJ00000485</u>
<u>13</u>	<u>WITN0397_01/13</u>	<u>Horizon Programme, Management Resolution Meeting Minutes (sent to PA Consulting)</u>	<u>POL-0024814</u>	<u>POL00028332</u>
<u>14</u>	<u>WITN0397_01/14</u>	<u>Acceptance Incident Hotlist sent by email from Tony Houghton</u>	<u>POL-0024837</u>	<u>POL00028355</u>

<u>No.</u>	<u>Exhibit Number</u>	<u>Document Description</u>	<u>Control Number</u>	<u>URN</u>
<u>15</u>	WITN0397_01/15	<u>ICL Pathway Acceptance Proposal 218. V0.1</u>	POINQ0068757F	<u>FUJ00079169</u>
<u>16</u>	WITN0397_01/16	<u>Acceptance Workshop (3) Action Points, 2 Sept 1999 (draft)</u>	POL-0024952	<u>POL00028470</u>
<u>17</u>	WITN0397_01/17	<u>Acceptance Proposal for Acceptance Incident 376 - not passing records to TIP due to harvester exceptions caused by missing functions in counter code</u>	POL-0024948	<u>POL00028466</u>
<u>18</u>	WITN0397_01/18	<u>Acceptance Proposal for Acceptance Incident 412 - Pathway's response to requests for ad hoc reports, method of calculation in July Service Review Book and ability to generate counts of transaction volumes</u>	POL-0024949	<u>POL00028467</u>
<u>19</u>	WITN0397_01/19	<u>Acceptance Incident 298 (System Instability Issues) - Resolution Plan (v0.5)</u>	POL-0024946	<u>POL00028464</u>
<u>20</u>	WITN0397_01/20	<u>Acceptance Workshop (7) - Action Points, 17 Sept 1999</u>	POINQ0068764F	<u>FUJ00079176</u>
<u>21</u>	WITN0397_01/21	<u>Acceptance Proposal for Acceptance Incident 372 (system management incidents during CSR LT1 to LT2 system upgrade during Live Trial), 16 Sept 1999, version 0.4</u>	POINQ0068761F	<u>FUJ00079173</u>

<u>No.</u>	<u>Exhibit Number</u>	<u>Document Description</u>	<u>Control Number</u>	<u>URN</u>
<u>22</u>	WITN0397_01/22	Horizon Held Desk Study - Final Draft Report - undated	POL-0036366	<u>POL00039808</u>