

Research and Development in Ontario



INCENTIVES
FOR
INNOVATION



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Ontario's R&D advantage



The Competitive Alternatives 2006, a comprehensive, international survey conducted by KPMG, revealed that Canada's business costs are the lowest among the G7 countries (the U.S., U.K., France, Germany, Italy and Japan).

Canada offers an average 5.5% cost advantage over the United States, an advantage that grows even larger in key sub-sectors such as corporate services (5.3%) and software design (6.7%). For research and development (R&D), the cost advantage is 10.9%.

Most Canadian industrial R&D is performed in Ontario. About half of Canada's Top 100 corporate R&D spenders are located in Ontario. During 2003, industrial R&D spending in Ontario topped \$7 billion, 53% of the Canadian total.

In Ontario, we boost Canada's 10.9% R&D cost advantage by offering a wide range of additional tax incentives and R&D support programs, a network of internationally recognized researchers and research institutions and an excellent telecommunications and industrial infrastructure.

For example:

- **Internationally competitive salaries.** In knowledge-intensive activities, wages, salaries and other forms of compensation such as stock options are major cost items. In Ontario, payroll taxes are lower than those in any G7 country. Other programs can help lower compensation costs even further, such as the Ontario Research Employee Stock Option Credit.
- **R&D infrastructure.** Government-funded research councils, Centres of Excellence and funding programs help bring together researchers from private companies, universities and public research institutes. Ontario's hard infrastructure—telecommunications and transportation—provides seamless international links.
- **Highly educated and skilled researchers.** Billions of dollars spent annually in R&D at private companies, universities and public research institutes support a large Ontario community of first-class scientists and engineers. The province's 20 universities and 24 colleges of applied arts and technology generate a steady supply of new graduates. In terms of the broad labour force, 57% of all Ontarians aged 25–64 have completed their post-secondary education.

That's a higher percentage than in any of the 30 countries surveyed by the Paris-based Organisation for Economic Co-operation and Development (OECD), including the U.S., U.K., France, Germany or Japan.

Join the major companies with worldwide operations that have research institutes with global mandates in Ontario. Some examples:

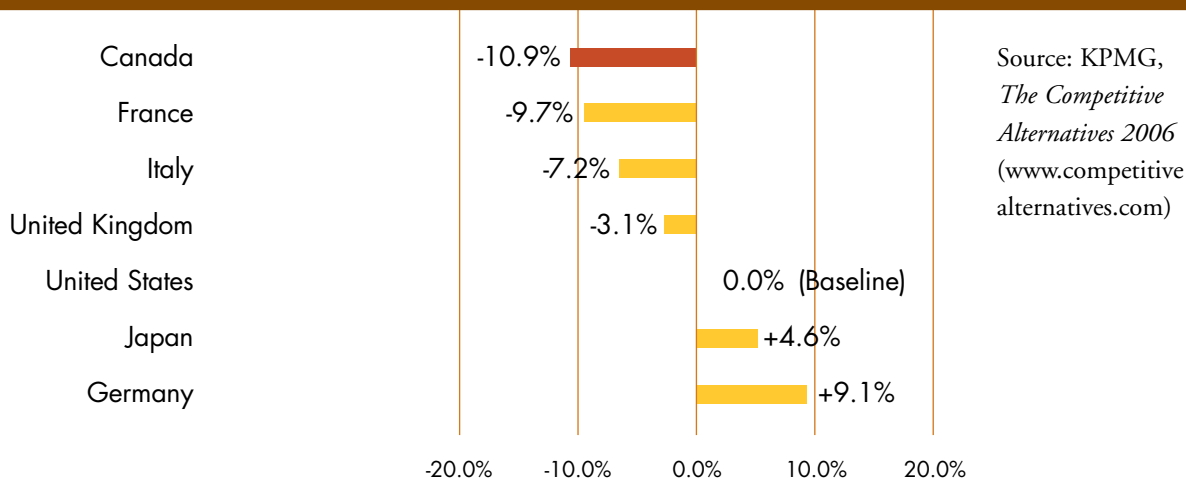
- the Centre for Advanced Studies at the IBM Toronto Laboratory
- the Nortel Institute for Telecommunications at the University of Toronto

- the Nortel Institute for Advanced Information Technology at the University of Waterloo
- the University of Windsor/DaimlerChrysler Canada Automotive Research and Development Centre

And, Ontario-based companies with international operations such as:

- ATI Technologies
- Magna International and
- Husky Injection Molding Systems Ltd.

CANADA'S R&D COSTS VERSUS OTHER COUNTRIES



SPOTLIGHT

"At DuPont, we see Ontario, with its proximity to major markets and technology-intensive businesses, as a great place to seek growth opportunities and new business developments. For example, we're continuing to build on the more than 50-year tradition of innovation at our Kingston Research, Development & Engineering Centre, which is a global leader in the development of polymer products and processes. We recently started up a new production facility at Kingston which is manufacturing a breakthrough product that adds enormous strength and durability to end-products such as tires, belts and hoses. Our easy access to a network of leading Ontario and Canadian universities, including Queen's in Kingston, is also valuable as we pursue expanded new biology-based research and initiatives."

David Yake, Director of Research, Engineering & Business Development, DuPont Canada

Tax incentives to support your R&D in Ontario



Canada's R&D tax incentive program ranks among the most generous of the G7 countries. Any size business can submit a claim, the range of eligible costs in Ontario is broader than in many countries and there is no cap on the program.

In general, the federal Scientific Research and Experimental Development (SR&ED) tax incentives consist of:

- A 100% deduction of all eligible SR&ED costs, including capital equipment
- A 20% investment tax credit on SR&ED expenditures
- The investment tax credit can offset 100% of the federal tax payable in the year, or can be carried back 3 years or forward 20 years.

For small, Canadian-controlled private corporations (CCPCs):¹

- The investment tax credit increases to 35% from 20%, up to the first \$2 million of R&D each year
- The investment tax credit is wholly or partly refundable **in cash**, even if the company does not have enough tax payable to use the credit.

Ontario provides additional tax incentives when R&D activities are conducted directly by companies in Ontario or through eligible research institutes. Additional basic incentives available to companies in Ontario include:

- Federal investment tax credits earned for SR&ED carried on in Ontario are exempt from Ontario income tax
- A 20% refundable Ontario Business-Research Institute Tax Credit (OBRITC) for contract R&D performed at eligible research institutes in Ontario such as universities, colleges of applied arts and technology, and research hospitals.

In addition, for small- and medium-sized companies² in Ontario:

- A 10% refundable Ontario Innovation Tax Credit (OITC) for R&D.

¹ Small CCPCs have:

- A minimum of 50% Canadian ownership;
- Taxable capital of less than \$15 million; and
- Taxable income of less than \$500,000.

² Small and medium-sized companies

have taxable income less than \$500,000 and taxable capital less than \$50 million.

What does it cost to do R&D in Ontario?



Federal and provincial Scientific Research and Experimental Development (SR&ED) incentives generate significant tax savings, both on a percentage basis and because of the wide range of activities that qualify. The federal SR&ED tax credit can reduce your cost by 20%. Additional Ontario incentives can reduce your after-tax cost of \$100 in R&D expenditures to less than \$41.

Savings vary by the type of corporation. The following charts illustrate the after-tax costs of \$100 in SR&ED expenditures for various types of corporations, based on the tax rates for 2006.

SPOTLIGHT

“Pratt & Whitney Canada has earned a strong reputation over the years for innovation, technical excellence and proven engine reliability. This has been made possible in large part by our deep commitment to research and development and the application of leading-edge development and manufacturing processes. Pratt & Whitney Canada is the largest R&D investor in the Canadian aerospace industry and one of the top five R&D investors in the country's private sector. The know-how and dedication of our Mississauga, Ontario employees has enabled us to develop more than 50 programs over the last 10 years. We are well positioned to meet the challenges of tomorrow.”



Alain M. Bellemare, President, Pratt & Whitney Canada Corp.

LARGE MANUFACTURERS
(public, private or foreign-owned)

	R&D Expenditures	R&D Expenditures at eligible Ontario research institutes ¹
Gross expenditure	\$100.00	\$100.00
Ontario—20% OBRI Tax Credit ²		(20.00)
Federal investment tax credit—20%	(20.00)	(16.00)
Tax deduction ³		
\$80 x 34.12%	(27.30)	
\$64 x 34.12%		(21.84)
Ontario exemption of federal investment tax credit		
\$20 x 12.0%	(2.40)	
\$16 x 12.0%		(1.92)
After-tax cost of \$100 expenditure	\$50.30	\$40.24

Notes:

¹ Eligible Ontario research institutes include universities, colleges of applied arts and technology, research hospitals and other entities in Ontario.

² The 20% refundable Ontario Business-Research Institute Tax Credit (OBRITC).

³ Tax rates for manufacturers: Federal 22.12% plus Ontario 12.0% = **Total 34.12%**

SMALL AND MEDIUM-SIZED MANUFACTURERS ¹
(public, private or foreign-owned)

	R&D Expenditures	R&D Expenditures at eligible Ontario research institutes ²
Gross expenditure	\$100.00	\$100.00
Ontario—10% OITC ³	(10.00)	(10.00)
Ontario—20% OBRI Tax Credit ⁴		(20.00)
Federal investment tax credit—20%	(18.00)	(14.00)
Tax deduction ⁵		
\$72 x 34.12%	(24.57)	
\$56 x 34.12%		(19.11)
Ontario exemption of federal investment tax credit		
\$18 x 12.0%	(2.16)	
\$14 x 12.0%		(1.68)
After-tax cost of \$100 expenditure	\$45.27	\$35.21

Notes:

¹ Medium-sized companies have taxable income of less than \$400,000 and taxable capital of less than \$50 million.

² Eligible Ontario research institutes include universities, colleges of applied arts and technology, research hospitals and other entities in Ontario.

³ The 10% refundable Ontario Innovation Tax Credit (OITC).

⁴ The 20% refundable Ontario Business-Research Institute Tax Credit (OBRITC).

⁵ Tax rates for manufacturers: Federal 22.12% plus Ontario 12.0% = **Total 34.12%**

**LARGE
NON-MANUFACTURERS**
(public, private or foreign-owned)

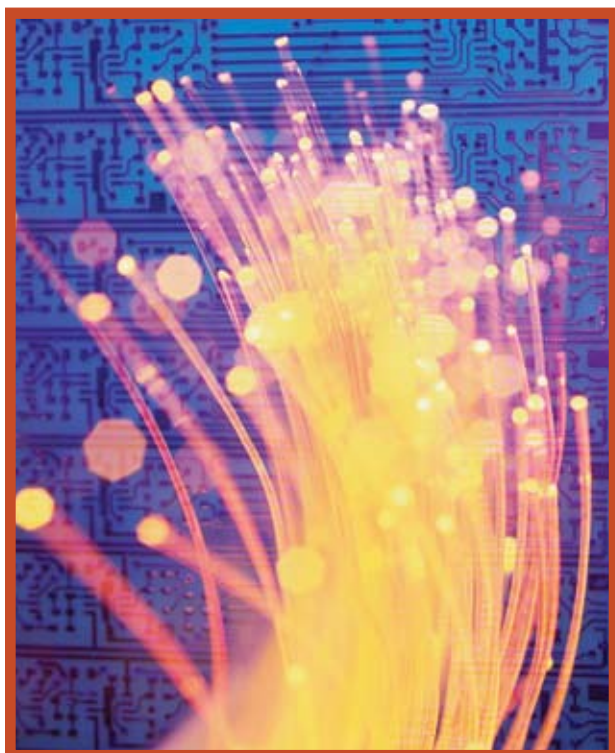
	R&D Expenditures		
			R&D Expenditures at eligible Ontario research institutes ¹
Gross expenditure	\$100.00	\$100.00	Notes: ¹ Eligible Ontario research institutes include universities, colleges of applied arts and technology, research hospitals and other entities in Ontario. ² The 20% refundable Ontario Business-Research Institute Tax Credit (OBRITC). ³ Tax rates for non-manufacturers: Federal 22.12% plus Ontario 14.0% = Total 36.12%
Ontario—20% OBRI Tax Credit ²		(20.00)	
Federal investment tax credit—20%	(20.00)	(16.00)	
Tax deduction ³	\$80 x 36.12%	(28.90)	
	\$64 x 36.12%	(23.12)	
Ontario exemption of federal investment tax credit	\$20 x 14.0%	(2.80)	
	\$16 x 14.0%	(2.24)	
After-tax cost of \$100 expenditure	\$48.30	\$38.64	

**SMALL AND MEDIUM-SIZED
NON-MANUFACTURERS ¹**
(public, private or foreign-owned)

	R&D Expenditures		
			R&D Expenditures at eligible Ontario research institutes ²
Gross expenditure	\$100.00	\$100.00	Notes: ¹ Medium-sized companies have taxable income of less than \$400,000 and taxable capital of less than \$50 million. ² Eligible Ontario research institutes include universities, colleges of applied arts and technology, research hospitals and other entities in Ontario. ³ The 10% refundable Ontario Innovation Tax Credit (OITC). ⁴ The 20% refundable Ontario Business-Research Institute Tax Credit (OBRITC). ⁵ Tax rates for non-manufacturers: Federal 22.12% plus Ontario 14.0% = Total 36.12%
Ontario—10% OITC ³	(10.00)	(10.00)	
Ontario—20% OBRI Tax Credit ⁴		(20.00)	
Federal investment tax credit—20%	(18.00)	(14.00)	
Tax deduction ⁵	\$72 x 36.12%	(26.01)	
	\$56 x 36.12%	(20.23)	
Ontario exemption of federal investment tax credit	\$18 x 14.0%	(2.52)	
	\$14 x 14.0%	(1.96)	
After-tax cost of \$100 expenditure	\$43.47	\$33.81	

SMALL CANADIAN-CONTROLLED PRIVATE CORPORATIONS (CCPCs) ¹

	R&D Expenditures		
			R&D Expenditures at eligible Ontario research institutes ²
Gross expenditure	\$100.00	\$100.00	<p>Notes:</p> <p>¹ Small CCPCs have taxable income of less than \$500,000 and taxable capital of less than \$15 million.</p> <p>² Eligible Ontario research institutes include universities, colleges of applied arts and technology, research hospitals and other entities in Ontario.</p> <p>³ The 10% refundable Ontario Innovation Tax Credit (OITC).</p> <p>⁴ The 20% refundable Ontario Business-Research Institute Tax Credit (OBRITC).</p> <p>⁵ Tax rates for small CCPCs: Federal 13.12% (with taxable income less than \$250,00) plus Ontario 5.5% (with taxable income less than \$400,000) = Total 18.62%</p>
Ontario—10% OITC ³	(10.00)	(10.00)	
Ontario—20% OBRI Tax Credit ⁴		(20.00)	
Federal investment tax credit—35%	(31.50)	(24.50)	
Tax deduction ⁵	\$58.50 x 18.62%	(10.89)	
	\$45.50 x 18.62%	(8.47)	
Ontario exemption of federal investment tax credit			
	\$31.50 x 5.5%	(1.73)	
	\$24.50 x 5.5%	(1.35)	
After-tax cost of \$100 expenditure	\$45.88	\$35.68	



SPOTLIGHT

“Nortel is Canada’s flagship high-tech company and a global leader in developing and delivering networking and communications solutions to customers in more than 150 countries around the world. Close to forty percent of the R&D activity behind these solutions is driven out of our R&D headquarters in Ottawa, Ontario – Nortel's largest site globally, both in terms of size and number of employees. Our presence in the region has helped establish Ottawa as the most important high-tech centre in Canada. In fact, more than 200 local companies can trace their roots back to Nortel, based on the premise that either Nortel people or Nortel technology have formed the basis for the company. Our continued and long-term presence in this area reflects the quality and availability of top caliber knowledge workers and the favourable conditions for investment in Ontario.”

**John Rouse, Chief Technology Officer,
Nortel Networks**

Frequently Asked Questions

1. WHAT TYPES OF ACTIVITIES AND COSTS QUALIFY FOR THE R&D TAX INCENTIVES?

A wide range of activities qualify for Scientific Research and Experimental Development (SR&ED) benefits in Ontario. Eligible activities¹ include:

- new product development
- development of new or improved materials
- manufacturing process improvements
- software development
- clinical trials of new drugs or medical devices.

Compared to the U.S., Canada has a much broader range of costs that qualify for the tax credits.

	Ontario	United States
Wages and salaries	✓	✓
Capital equipment	✓	
Materials	✓	✓
Overhead	✓	
Contract expenses	✓	65%–75%

In addition, the Canadian 20% investment tax credit generally applies to **every dollar** of R&D. In the U.S., the federal R&D tax credit generally applies to incremental R&D expenses. In other words, in the U.S. you generally do not earn any R&D tax credits if your current R&D expenses do not exceed the base amount derived from your past gross receipts and past R&D spending.²



2. I'M CURRENTLY IN A LOSS POSITION. WHY SHOULD I CARE ABOUT DEDUCTIONS THAT ARE JUST GOING TO EXPIRE?

Write-offs of R&D costs may be deferred for Canadian income tax purposes. If an Ontario company does not need to take the deductions in the year they are incurred, the R&D expenses can be carried forward **indefinitely**.

In the U.S., R&D costs must be expensed in the year they are incurred. They then become losses, subject to expiry.

¹ Provided three key criteria are met:
 • R&D must demonstrate scientific or technological advancement. In other words, it must involve experimentation or analysis beyond standard practice, and it must “push the barriers.”

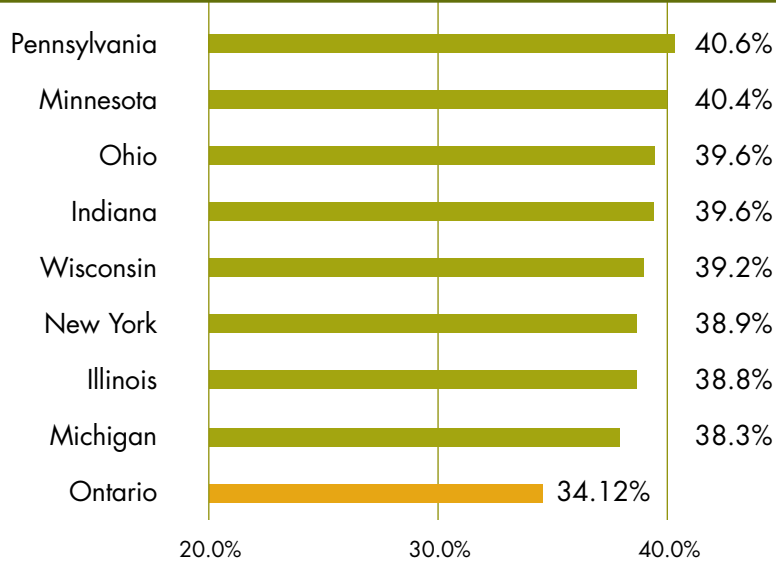
- R&D must focus on areas of scientific or technological uncertainty where it is unclear whether or how goals can be achieved.
- R&D must have scientific and technical content as evidenced by systematic, well-documented investigation.

² A U.S. taxpayer can elect to claim the alternative incremental credit for R&D, which is determined on a different basis.

3. AREN'T TAXES HIGHER IN ONTARIO?

No. Ontario's combined federal/provincial corporate tax rate is lower than in many leading manufacturing states.

CORPORATE INCOME TAX RATES FOR MANUFACTURING, 2006



Source: Ontario Ministry of Finance.
Rates at January 1, 2006



SPOTLIGHT

"IBM has been doing business in Ontario for almost ninety years. Our roots go deep and so does our investment in research and development. In 2001, we opened a state-of-the-art software laboratory in Markham which employs 2,500 innovative software developers. Since then, we have spent well over \$1 billion in software R&D at this flagship Ontario centre. Ontario is recognized as a pre-eminent destination for many companies competing in global industries. Its highly skilled professionals and well-trained multicultural labour force, coupled with its dynamic business environment are why companies like IBM have chosen to locate here."

Dan Fortin, President, IBM Canada Ltd.

4. WHAT ABOUT PAYROLL TAXES?

Among the G7 countries, Canada has the lowest overall labour costs, including benefits. Total payments for Canadian statutory and other benefits are 25.6% of salary and wages compared to 34.2% in the U.S. Lower medical insurance premiums are an important factor.

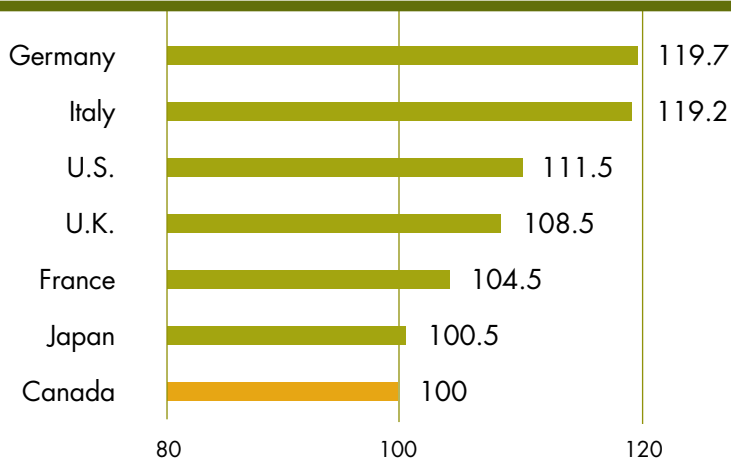
5. HOW DO CANADA'S R&D INCENTIVES COMPARE WITH OTHER LEADING INDUSTRIAL COUNTRIES?

A study by Ernst and Young concluded that Canada offers the most generous tax regime for R&D among all the G7. The report further went on to point out that, "Combined with Ontario provincial R&D incentives, a company carrying on R&D in Ontario can reduce costs by up to two-thirds."

Another international study comparing the cost of conducting R&D, this one by Industry Canada, showed that performing the same R&D in other countries would cost significantly more than it would in Canada.



HIGH QUALITY R&D FOR LESS



Source: Warda, Jacek, Rating Canada's R&D Tax Treatment, A 2006 Update.



6. WHAT IF MY HEAD OFFICE WANTS TO RETAIN OWNERSHIP OF THE INTELLECTUAL PROPERTY DEVELOPED IN ONTARIO?

Your head office can do that. An Ontario corporation can claim R&D tax incentives even if its R&D costs are covered, in whole or in part, by payments from a foreign corporation or government.

The Ontario subsidiary could do R&D under contract for its foreign parent and still claim the 20% federal investment tax credit. In certain cases, the Ontario subsidiary may also be able to claim the 10% refundable Ontario Innovation Tax Credit. The 20% refundable Ontario Business-Research Institute Tax Credit may also be available where the Ontario subsidiary subcontracts some of the R&D to an eligible research institute.

A foreign corporation paying for R&D performed by an unrelated Ontario company can benefit indirectly, since the Ontario company will be able to provide the service at a lower cost due to the tax benefits it receives.

7. WILL MY OPTIONS FOR STRUCTURING MY R&D INVESTMENT BE LIMITED?

No. You have significant flexibility in structuring your R&D investment. Foreign and Ontario companies can benefit under a variety of scenarios:

- The foreign parent can contract with its Ontario subsidiary to perform R&D
- The Ontario subsidiary of a foreign company can undertake R&D on its own
- A foreign company can contract with an unassociated Ontario company to do R&D on its behalf
- A foreign company can set up or acquire a minority interest in a small Canadian-controlled private corporation (CCPC) that performs R&D.

Look who's doing R&D in Ontario!

The billions of dollars in R&D performed in Ontario every year help stimulate a powerful cross-fertilization of expertise and ideas between the private and public sectors. Here are some of the most active companies pushing the boundaries of innovation in Ontario.

Alcan Inc.	Geac Computer Corporation Limited	Nortel Networks
Apotex Inc.	General Motors of Canada Ltd.	NOVA Chemicals Corporation
AstraZeneca Canada Inc.	Genum Corporation	Novartis Pharmaceuticals Canada Inc.
Atomic Energy of Canada Limited	GlaxoSmithKline Inc.	Ontario Power Generation
Bayer Inc.	GSI Lumonics Inc.	Open Text Corporation
Bell Canada	Janssen-Ortho Inc.	Pfizer Canada Inc.
Bombardier Inc.	Honeywell Canada	Pratt & Whitney Canada Corp.
CAE Inc.	Husky Injection Molding Systems Ltd.	QLT Inc.
Celestica Inc.	Hydrogenics Corporation	Research in Motion
Cognos Incorporated	IBM Canada Ltd.	Rogers Wireless
CVRD Inco Ltd.	MacDonald Dettwiler and Associates	Sanofi Pasteur Limited
DaimlerChrysler Canada Inc.	Magna International Inc.	Toyota Canada Inc.
DuPont Canada Inc.	MDS Inc.	Tundra Semiconductor Corporation
Eli Lilly Canada Inc.	Merck Frosst Canada Ltd.	Zarlink Semiconductor
Ford Motor Company of Canada Ltd.	Mitel Networks	Xerox Canada Inc.

SPOTLIGHT

"The University of Windsor/DaimlerChrysler Canada Automotive Research and Development Centre in Windsor, Ontario—the winner of several prestigious national awards—is a role-model of industry, government and academia working together to promote future prosperity in Ontario and Canada. Ontario's progressive attention to the future economic health of the Province and Canada provides an outstanding environment for the growth of such initiatives. Ontario recognizes that the future economic health of the Province and its people is inextricably linked to the future economic health of its industry. Ontario also understands the vital role that education, the development of highly qualified technical people, and investment in research and development plays in this relationship. DaimlerChrysler Canada's three-way partnership with government and education continues to build our company, strengthen the economy of Ontario and Canada, and provide a strategic environment for learning and growth unrivalled by any other in Canada. It's truly a win-win-win situation!"

John L. Mann, Director of Engineering & Regulatory Affairs, DaimlerChrysler Canada Inc.



Photo courtesy of the Networks of Centres of Excellence of Canada

UNIVERSITIES, PUBLICLY FUNDED AND NOT-FOR-PROFIT R&D FACILITIES IN ONTARIO

Ontario's universities and public research institutions have proven themselves to be a constant source of new ideas and materials with commercial applications.

Seventeen of Canada's top 50 research universities are located in Ontario, seven of which attract more than \$100 million in sponsored research funding annually. The University of Toronto, McMaster, Western, Queen's, Ottawa, Guelph and Waterloo have all earned international respect for the quality of their research.

In addition to more than 150 university and college research centres, Ontario hosts an array of publicly funded and not-for-profit research organizations.

With the ever-accelerating pace of laboratory research and product innovation in Ontario, the best way to discover what's new with R&D in Ontario is to visit the websites of leading organizations and follow the links.



Here are a few:

Canadian Institutes for Health Research www.cihr.ca

C-STAR (Canadian Surgical Technologies and Advanced Robotics) www.c-star.ca

Cancer Care Ontario www.cancercare.on.ca

Centre for Automotive Materials and Manufacturing
www.cammm.queensu.ca

Institute for Quantum Computing www.iqc.ca

National Research Council of Canada Integrated Manufacturing Technologies Institute www.nrc.ca/imti

MaRS Discovery District www.marsdd.com

Natural Sciences and Engineering Research Council of Canada www.nserc.ca

Networks of Centres of Excellence www.nce.gc.ca

Ontario Agri-Food Technologies www.oaft.org

Ontario Centres of Excellence Inc. www.oce-ontario.org

Ontario Institute for Cancer Research www.oicr.on.ca

Ontario Ministry of Research and Innovation www.mri.gov.on.ca

Ottawa Heart Institute www.ottawaheart.ca

Perimeter Institute for Theoretical Physics
www.perimeterinstitute.ca

Research Institute at the Hospital for Sick Children
www.sickkids.on.ca

Robarts Research Institute www.robarts.ca

Samuel Lunenfeld Research Institute www.mshri.on.ca

Sunnybrook Health Sciences Centre www.sunnybrook.ca

University of Western Ontario Research and Development Park www.uwo.ca/researchpark

Other excellent sources for R&D information and Web links are the Industry Canada Web portal (www.strategis.ic.gc.ca) and the Government of Canada's Innovation Strategy website (www.innovation.gc.ca).

Helping your research dollars go further



Together, the Ontario and Canadian government's R&D tax incentives can stretch your research dollars by 20% to more than 50%. To further boost your return on investment, we offer a wide range of business growth and research collaboration programs.

- Advanced Manufacturing Investment Strategy
- Apprenticeship Training Tax Credit
- Co-operative Education Tax Credit
- Industrial Research Assistance Program
- Ontario Business-Research Institute Tax Credit
- Ontario Commercialization Investment Fund
- Ontario Innovation Tax Credit
- Ontario New Technology Tax Incentive
- Ontario Research Fund
- Ontario Research Employees Stock Option Credit
- Retail sales tax exemption on equipment used for R&D
- Rural Economic Development Program
- Scientific Experiment and Experimental Development (SR&ED) Tax Incentive Program
- Technology Partnerships Canada

For information on these and more than 50 additional programs, visit the Ontario Investment Service website (www.2ontario.com). In the "Resources" section, click on "Select Government Programs."

SPOTLIGHT

"At sanofi pasteur, we focus on innovative research and development and state-of-the-art manufacturing, and we've made significant investments, both in people and facilities, to allow us to do that job in Ontario. We employ more than 1,100 individuals at our Connaught and Sunnybrook campuses, including highly trained and skilled researchers, technicians and support staff. This is one of the largest research and development facilities that sanofi pasteur has worldwide. Our operations in Ontario allow us to access enormous intellectual capital and well-developed links among universities, medical research centres and industry. The labour force here is among the best educated in the world — something that's essential for innovative research and development and manufacturing. Both the Ontario and Canadian governments are committed to joint research and development ventures, as evidenced by the sanofi pasteur Cancer Vaccine Program. This project has substantial government support and it's anchored in Ontario."



J. Mark Lievonen, President, Sanofi Pasteur Limited

How to access R&D incentives and programs

General information, user guides, forms and business support services are easily available.

Please call:

Ontario Investment and Trade Services

North America: 1-800-819-8701

U.K. and Europe: 00-800-46-68-27-46

Or email us at: info@2ontario.com

For details about the Government of Canada's Scientific Research and Experimental Development (SR&ED) tax incentive program go to:

www.cra-arc.gc.ca/taxcredit/sred/

For details about the Province of Ontario's tax incentive programs go to:

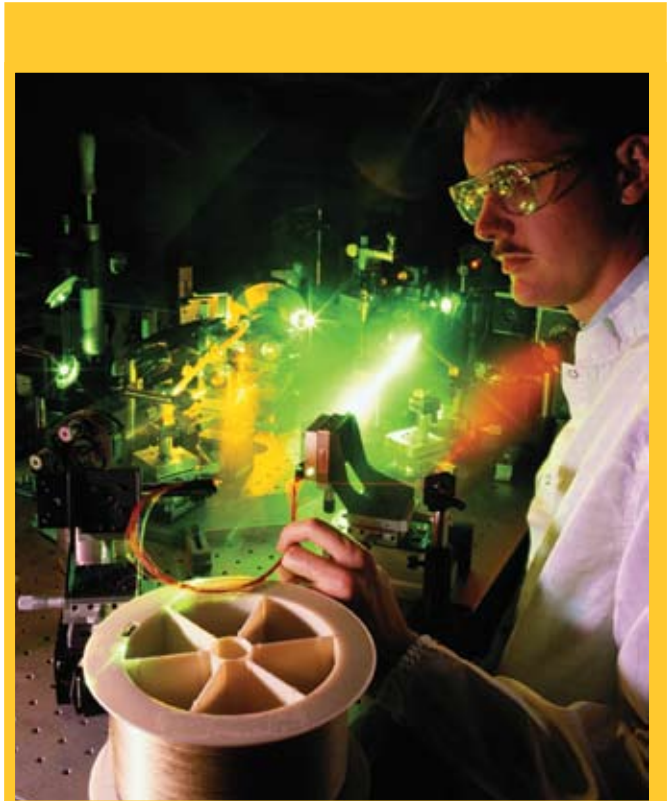
www.2ontario.com

Click on: Resources

Click on: Select Government Programs

Click on: Ontario Business—Research Institute

Tax Credit (OBRITC) and Ontario Innovation Tax Credit (OITC)





We can help

There's no better place in the world to do business.
For more information about investing
in Ontario, please visit our website:
www.2ontario.com

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00-800-46-68-27-46 (U.K. and Europe)

Ontario Investment and Trade Services
BCE Place
TD Canada Trust Tower, Suite 4040, 161 Bay Street
Toronto, Ontario, M5J 2S1, CANADA
Tel: 416 360-4647
Fax: 416 360-1817

e-mail: info@2ontario.com