



The Ontario Gazette

La Gazette de l'Ontario

Vol. 133-18
Saturday, 29th April, 2000

Toronto

ISSN 0030-2937
Le samedi 29 avril 2000

Motor Vehicle Transport Act / Truck Transportation Act Loi sur les transports routiers / Loi sur le camionnage

The following are applications for operating licences under the *Truck Transportation Act*, R.S.O. 1990, Chapter T.22, and/or the *Motor Vehicle Transport Act*, 1987, Chapter 35. The applicants have met the fitness requirements pursuant to Section 6 of the *Truck Transportation Act* and/or Section 8(2) of the *Motor Vehicle Transport Act*, 1987 and the provincial transport board and/or the Registrar of Motor Vehicles proposes to issue the licences if no written objection is served on the applicant and filed with the Registrar of Motor Vehicles, within thirty days of this publication.

The following applicants have applied for Authority to offer a transportation service for the carriage of Goods:

On trouvera ci-après la liste des demandes de permis d'exploitation présentées en vertu de la *Loi sur le camionnage*, L.R.O. 1990, chapitre T.22, et/ou la *Loi de 1987 sur les transports routiers*, L.C. 1987, chapitre 35. On a jugé que les personnes ayant présenté ces demandes se conformaient aux critères d'aptitude prévus au paragraphe 8(2) de la *Loi de 1987 sur les transports routiers* et l'office des transports de l'Ontario et/ou le registrateur des véhicules automobiles dans les trente jours suivant la publication des présentes.

Les personnes suivantes ont demandé l'autorisation d'offrir des services de transport de marchandises à destination.

ARROW TRANSPORTATION LTD.
FREDERICTON, NB

R. BARNES TRUCKING INC.
MOSSLEY, ON

BUR-TRANS INC.
MORAVIA, NY

BUSS, MICHELE, D.
WOODBIDGE, ON

CHAMBERLAIN, PAUL, C.
BRANTFORD, ON

TRANSPORT BEN COULOMBE INC.
ST LAURENT ILE
D'ORLEANS, QC

COYNE, PAUL, M.
CALEDON, ON

DHILLON, SANDEEP, SINGH
BRAMPTON, ON

EDWARDS, THOMAS, G.
EMO, ON

GRAHAM, DAN
BRADFORD, ON

GRAYSTON, ROBERT, L.
UNIONVILLE, ON

**HANDLE WITH CARE MOVING
SYSTEMS LTD.**
CALGARY, AB

HEERINGA, KENNETH, G.
BLACKSTOCK, ON

IBI ARMORED SERVICES INC.
WOODSIDE, NY

JEAUROND & FILS INC.
ALEXANDRIA, ON

TRANSPORT JEVICO INC.
VICTORVILLE, QC

KIRCHMEYER INC.
ARCADE, NY

KMS ENERGY SYSTEMS INC.
TUXFORD, SK

TRANSPORT LIEL INC.
ST-LAURENT, QC

LIVINGSTON, JAMES, J.
ETOBICOKE, ON

G & M LOUGHLIN INC.
MOUNTAIN, ON

M & M ALBERTS TRUCKING LTD.
PREECEVILLE, SK

MCMILLAN ELECTRIC COMPANY
WOODVILLE, WI

MENASHA TRANSPORT INC.
NEENAH, WI

MORRELL'S TRUCKING LTD.
MONCTON, NB

NADON, DORIS
LABELLE, QC

OCEAN TRANSPORT LTD.
SURREY, BC

Published by Ministry of Consumer & Commercial Relations
Publié par Ministère de la Consommation et du Commerce

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MAIL POSTE

Canada Post Corporation / Société canadienne des postes
Postage paid / Port payé
Lettermail / Poste-lettre

10010295

PROPANE LEVAC PROPANE INC.
ST. ISIDORE, ON

RICKETTS, GLEN, L.
TORONTO, ON

RITCHIE, JEANETTE
SOUTHAMPTON, ON

SAINI, HARJIT, SINGH
BRAMPTON, ON

SHOWCASE CARRIERS INC.
KITCHENER, ON

STREAMLINE CARRIERS INC.
WINNIPEG, MB

WILLIAMS, TREVOR, G.
ST MARYS, ON

VENTES & SERVICES C.J.R. LTEE
LAVAL, QC

**WARREN, JEFFERY/
WARREN, MARJORIE**
WEEDSPORT, NY

**CHARLES WATSON & SONS
LEASING INC.**
ROCKWOOD, ON

WEINRICH TRUCK LINE INC.
HINTON, IA

TRANSPORT KEVIN R. WRIGHT INC.
MONTREAL, QC

1108952 ONTARIO LTD
BRAMPTON, ON

173504 CANADA INC.
ST-FERREOL-LES-NEIGES, QC

2707888 CANADA INC.
LORIGNAL, ON

3561941 CANADA INC.
POINTE-CLAIR, QC

9014-5210 QUEBEC INC.
PRINCEVILLE, QC

9033-1463 QUEBEC INC.
GATINEAU, QC

9047-3992 QUEBEC INC.
TROIS RIVIERE OUEST, QC

9084-1776 QUEBEC INC.
ST-FELIX, QC

9089-1797 QUEBEC INC.
ST-MICHEL, QC

J Greig Beatty
Manager
Chef de Service

Ontario Highway Transport Board

NOTICE

Periodically, temporary applications are filed with the Board. Details of these applications can be made available at anytime to any interested parties by calling (416) 326-6732.

The following are applications for extra-provincial and public vehicle operating licenses filed under the *Motor Vehicle Transport Act, 1987*, and the *Public Vehicles Act*. All information pertaining to the applicant *i.e.* business plan, supporting evidence, etc. is on file at the Board and is available upon request.

Any interested person who has an economic interest in the outcome of these applications may serve and file an objection within 29 days of this publication. The objector shall:

1. complete a Notice of Objection Form,
2. serve the applicant with the objection,
3. file a copy of the objection and provide proof of service of the objection on the applicant with the Board,
4. pay the appropriate fee.

Serving and filing an objection may be effected by hand delivery, mail, courier or facsimile. Serving means the date received by a party and filing means the date received by the Board.

LES LIBELLÉS DES DEMANDES PUBLIÉES CI-DESSOUS SONT AUSSI DISPONIBLES EN FRANÇAIS SUR DEMANDE.

Liliana Alfano
18 Jaymar Pl., Toronto, ON M9V 3L9

45797

Applies for an extra-provincial operating licence as follows:

For the transportation of passengers on a chartered trip from points in the Regional Municipalities of Peel, Halton, Durham, York and Hamilton-Wentworth and the City of Toronto to the Ontario/Quebec, Ontario/Manitoba and Ontario/USA border crossings for furtherance to points as authorized by the relevant jurisdiction and for the return of the same passengers on the same chartered trip to point of origin.

PROVIDED THAT:

1. there shall be no pick-up or discharge of passengers except at point of origin;

2. the licensee be restricted to the use of Class "D" public vehicles as defined in paragraph (a)(iv) of subsection 1 of Section 7 of Regulation 982 under the *Public Vehicles Act*, R.S.O. 1990, Chapter P. 54, each having a maximum seating capacity of (12) passengers exclusive of the driver.

45797-A

Applies for a public vehicle operating licence as follows:

For the transportation of passengers on a chartered trip from points in the Regional Municipalities of Peel, Halton, Durham, York and Hamilton-Wentworth and the City of Toronto.

PROVIDED THAT the licensee be restricted to the use of Class "D" public vehicles as defined in paragraph (a)(iv) of subsection 1 of Section 7 of Regulation 982 under the *Public Vehicles Act*, R.S.O. 1990, Chapter P. 54, each having a maximum seating capacity of (12) passengers exclusive of the driver.

Chocolate Tours, Inc.
6055 Colony Park Dr., Ypsilanti,
Michigan 48197 USA

45798

Applies for an extra-provincial operating licence as follows:

For the transportation of passengers on a chartered trip from points in the United States of America as authorized by the relevant jurisdiction from the Ontario/Manitoba, Ontario/Quebec and Ontario/USA border crossings:

1. to points in Ontario;
2. in transit through Ontario to the Ontario/Manitoba, Ontario/Quebec and Ontario/USA border crossings for furtherance and for the return of the same passengers on the same chartered trip to point of origin.

PROVIDED that there be no pick-up or discharge of passengers except at the point of origin.

First Choice Transportation, Inc.
1550 Evergreen, Suite 207, Southfield,
Michigan 48075 USA

45800

Applies for an extra-provincial operating licence as follows:

For the transportation of passengers on a chartered trip from points in the United States of America as authorized by the relevant jurisdiction from the Ontario/Manitoba, Ontario/Quebec and Ontario/USA border crossings:

1. to points in Ontario;
2. in transit through Ontario to the Ontario/Manitoba, Ontario/Quebec and Ontario/USA border crossings for furtherance

and for the return of the same passengers on the same chartered trip to point of origin.

PROVIDED that there be no pick-up or discharge of passengers except at the point of origin.

Monument Transportation, LLC

45799

(o/a Illini Swallow Lines)

4008 Rockville Rd., Indianapolis, Indiana 46222 USA

Applies for the approval of a transfer of extra-provincial operating licence no. X-712 now in the name of Illini-Swallow Lines, Inc., 118 South Walnut, Box 775, Champlain, Illinois 61820 USA.

Felix D'Mello

Board Secretary/Secrétaire de la Commission

Government Notices Respecting Corporations Avis du gouvernement relatifs aux compagnies

Certificates of Dissolution Certificats de dissolution

NOTICE IS HEREBY GIVEN that a certificate of dissolution under the *Business Corporations Act*, has been endorsed: The effective date precedes the corporation listings.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément à la *Loi sur les compagnies*, un certificat de dissolution a été inscrit pour les compagnies suivantes : la date d'entrée en vigueur précède la liste des compagnies visées.

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2000-2-16

J. R. STEVENS ASSOCIATES INC. 816680

2000-02-28

CALEDON EAST MOTORS LIMITED 209227

2000-02-29

CAPRICE HAIR STYLES LIMITED 144414

KIDS & KIDS INC. 1137295

MATILDA'S ROMAN VILLA PIZZA INC. 438060

THE RUSH-HOCKEY ENTERPRISES LTD.....1067853

1393460 ONTARIO LTD.....1393460

2000-3-2

ENDO FOOD TECHNOLOGIES INC.....1083970

VLC PLANNING INC. 487858

742271 ONTARIO LIMITED.....742271

2000-3-3

TALK-PATH ASSISTIVE TELEPHONE DEVICES INC. 1215593

2000-3-6

LA CONTESSA ALTA MODA INC.....1184787

2000-3-13

UNITED INDUSTRIAL STEEL FABRICATORS LTD.....1357561

752475 ONTARIO INC.....752475

1053176 ONTARIO INC.....1053176

2000-3-14

BM-JM TECH SERVICES LIMITED 1303169

LAKE ONE LIMITED 306647

LAKEVIEW SIGNS & SCREEN PRINTING INC. 1146027

2000-4-3

BENN'S TROPICAL FISH LTD.....926668

HAIR CUTTERS INTERNATIONAL INC.....608371

2000-4-4

ANSAA CANADA INTERNATIONAL INC.....1163829

2000-4-5

EAGLE-WINGER INDUSTRIAL SUBDIVISION INC. 789028

PARSONS & SHAW LIMITED 665692

RIDGEGATE INVESTMENTS LIMITED 215565

595819 ONTARIO INC.....595819

793207 ONTARIO LIMITED.....793207

793208 ONTARIO LIMITED.....793208

830528 ONTARIO INC.....830528

1073315 ONTARIO INC.....1073315

2000-4-6

BARRY AND FORCHUK REAL ESTATE LIMITED 216246

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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IMAGINIZE MULTIMEDIA INC.....1135211

MEADOWLAND CAFE LTD. 818893

285304 ONTARIO LIMITED.....285304

1226725 ONTARIO INC. 1226725

1269621 ONTARIO LIMITED.....1269621

2000-4-7

845539 ONTARIO INC. 845539

2000-4-10

WAKIL HOLDINGS INCORPORATED 663927

929991 ONTARIO LIMITED.....929991

2000-4-11

MCARTHUR IMPORTING & EXPORTING LTD.....976258

PALENA CONTRACTING LIMITED 409688

PRO MOTION TOWERS INC.....1353048

2000-4-12

HOP LEK FASHION CONTRACTORS LTD.....708406

RICHMOND & ST. GEORGE LIMITED 812317

T S INFORMATION INC. 1238162

2000-4-13

G. R. CHATER INVESTMENTS LIMITED 374496

GOLDMARK BUILDING MAINTENANCE LTD. 1099925

986548 ONTARIO LIMITED.....986548

1186251 ONTARIO LIMITED.....1186251

2000-4-14

LAUREL INTIMATE APPAREL LTD. 1017400

MELBOURNE LIVESTOCK AUCTION LIMITED.....124759

SUNNY HATS (W.T.) LTD. 1256761

SUNNY HATS & CAPS LTD. 995652

747081 ONTARIO LIMITED.....747081

18/00

CAROL D. KIRSH,
Director, Companies Branch
Directrice, Direction des compagnies

Notice of Default in Complying with the Corporations Information Act Notice de non-observation de la loi sur les renseignements exigés des compagnies et des associations

NOTICE IS HEREBY GIVEN under subsection 241 (3) of the *Business Corporations Act* that unless the corporations listed hereunder comply with the filing requirements under the *Corporations Information Act* within 90 days of this notice orders dissolving the corporation(s) will be issued. The effective date precedes the corporation listings.

AVIS EST DONNÉ PAR LES PRÉSENTE que, conformément au paragraphe 241 (3) de la *Loi sur les sociétés par actions*, si les compagnies mentionnées ci-dessous ne se conforment pas aux exigences de dépôt requises par la *Loi sur les renseignements exigés des compagnies et des associations* dans un délai de 90 jours suivant la réception du présent avis, des ordonnances de dissolution seront délivrées contre lesdites compagnies. La date d'entrée en vigueur précède la liste des compagnies visées.

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2000-4-17

BAROMETER MEDIA ANALYSIS & TRACKING SYSTEMS INC.....	1350963
INTERNATIONAL LOAN SERVICES INC.	1108079
TCI.GROUP OF COMPANIES, INC.	1321999
TRUST TRANSPORT LTD.	8842125
1351616 ONTARIO LTD.	1351616

18/00

CAROL D. KIRSH,
Director, Companies Branch
Directrice, Direction des compagnies

**Notice of Default in Complying with a
Filing Requirement Under the
Corporations Information Act
Avis de non-observation de la loi sur les
renseignements exigés des compagnies
et des associations**

NOTICE IS HEREBY GIVEN under subsection 317 (9) of the *Corporations Act*, that unless the corporations listed hereunder comply with the requirements of the *Corporations Information Act* within 90 days of this Notice, orders will be made dissolving the defaulting corporations. The effective date precedes the corporation listings.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément au paragraphe 317 (9) de la *Loi de sur les compagnies et associations*, si les exigences requises par la *Loi sur les renseignements exigés des compagnies et des associations* dans un délai de 90 jours suivant la réception du présent avis, des ordonnances de dissolution seront délivrées contre lesdites compagnies. La date d'entrée en vigueur précède la liste des compagnies visées.

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2000-4-17

NATIONAL FILM THEATRE OF KINGSTON	445093
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18/00

CAROL D. KIRSH,
Director, Companies Branch
Directrice, Direction des compagnies

**Cancellation for Filing Default
(Corporations Act)
Annulation pour omission de se
conformer à une obligation de dépôt
(Loi sur les personnes morales)**

NOTICE IS HEREBY GIVEN that orders under section 317 (9) of the *Corporations Act* have been made cancelling the Letters Patent of the following corporations and declaring them to be dissolved: The date of the order of dissolution precedes the name of the corporation.

PAR LA PRÉSENTE, nous vous informons que les décrets émis en vertu de l'article 317 (9) de la *Loi sur les personnes morales* ont été émis pour annuler les lettres patentes des personnes morales suivantes et les déclarer dissoutes. La date du décret de la dissolution précède le nom de la personne morale.

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2000-4-17

CLOTHE THE CHILDREN COMMUNITY ORGANIZATION	1051554
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2000-4-18

ONTARIO SECONDARY SCHOOL STUDENTS' ASSOCIATION INC.....	1075450
ASFS – ASSOCIATION DES SOURDE(E)S FRANCOPHONES DE SUDBURY	1305767

18/00

CAROL D. KIRSH,
Director, Companies Branch
Directrice, Direction des compagnies

**Erratum Notice
Avis d'Erreur**

Ontario Corporation Number 1364573

Vide Ontario Gazette, **Vol. 133-12** dated **March 18, 2000**

NOTICE IS HEREBY GIVEN that the notice issued under section 240 of the *Business Corporations Act* set out in the issue of The Ontario Gazette of March 18, 2000 with respect to the cancellation of the Certificate of Incorporation of **1364573 Ontario Inc.** was issued in error and is null and void.

Numéro de société en Ontario : 1364573

cf. Gazette de l'Ontario, **Vol. 133-12** datée du **mars 18, 2000**

PAR LA PRÉSENTE, nous vous informons que l'avis émis en vertu de l'article 240 de la *Loi sur les compagnies* et énoncé dans la Gazette de l'Ontario du mars 18, 2000 relativement à l'annulation du certificat de constitution en personne morale de **1364573 Ontario Inc.** a été délivré par erreur et qu'il est nul et sans effet.

18/00

CAROL D. KIRSH,
Director, Companies Branch
Directrice, Direction des compagnies

**Co-operative Corporations Act
(Certificate of Incorporation Issued)
Loi sur les sociétés coopératives
(Certificat de constitution délivrés)**

NOTICE IS HEREBY GIVEN that, under the *Co-operative Corporations Act*, a certificate of Incorporation has been issued to:

AVIS EST PAR LES PRÉSENTES DONNÉ qu'en vertu de la *Loi sur les sociétés coopératives* un certificat de constitution a été délivré à :

Name of Corporation and Head Office:
Nom de la compagnie et siège social :

2000-4-17

Mornington Heritage Cheese & Dairy
Co-operative Inc., Milverton

JOHN M. HARPER,
Director, Examination
Licensing and Enforcement Division
by delegated authority from
Dina Palozzi
Superintendent of Financial Services.
Directeur, Examen
Division de la délivrance des permis
et de l'application des mesures législatives
en vertu de pouvoirs délégués par
Dina Palozzi
surintendante des services financiers.

18/00

Financial Services Commission of Ontario Commission des services financiers de l'Ontario

RE: Financial Services Commission of Ontario Priorities — Request
for Submissions

The *Financial Services Commission of Ontario Act, 1997 (FSCO Act)* requires the Financial Services Commission of Ontario to deliver to the Minister of Finance, and publish in THE ONTARIO GAZETTE, a statement setting out the proposed priorities of the Commission for the following fiscal year in connection with the administration of the *Insurance Act*, the *Compulsory Automobile Insurance Act*, the *Motor Vehicle Accident Claims Act*, the *Marine Insurance Act*, the *Prepaid Hospital and Medical Services Act*, the *Co-operative Corporations Act*, the *Credit Unions and Caisses Populaires Act*, the *Loan and Trust Corporations Act*, the *Mortgage Brokers Act*, the *Pension Benefits Act* and the *Registered Insurance Brokers Act*, together with a summary of the reasons for adopting those priorities.

The statement of priorities for fiscal year 2001/2002 will be submitted to the Minister of Finance in June 2000, and will be published in THE ONTARIO GAZETTE shortly thereafter.

In keeping with the *FSCO Act* and the Commission's goal of furthering transparency in the regulatory process, the Commission invites interested parties to make written submissions regarding their views as to the matters that should be identified as priorities of the Financial Services Commission of Ontario.

For a copy of the Statement of Priorities, or to forward submissions, please contact:

CHIEF EXECUTIVE OFFICER
AND SUPERINTENDENT OF FINANCIAL SERVICES
Financial Services Commission of Ontario
5160 Yonge Street, Box 85
Toronto, Ontario
M2N 6L9

or fax to (416) 590-7070.

Please forward submissions by May 26, 2000.

Dated at Toronto, this 29th day of April, 2000

OBJET : Déclaration énonçant les priorités de la Commission des services financiers de l'Ontario – Demande de présentation d'observations écrites

Conformément à la *Loi de 1997 sur la Commission des services financiers de l'Ontario (loi sur la CSFO)*, la Commission des services financiers de l'Ontario est tenue de remettre au ministre des Finances, et de publier dans LA GAZETTE DE L'ONTARIO, une déclaration énonçant les priorités que la Commission se propose de suivre pendant le prochain exercice, quant à l'application de la *Loi sur les assurances*, la *Loi sur l'assurance-automobile obligatoire*, la *Loi sur l'indemnisation des victimes d'accidents de véhicules automobiles*, la *Loi sur l'assurance maritime*, la *Loi sur les services hospitaliers et médicaux prépayés*, la *Loi sur les sociétés coopératives*, la *Loi sur les caisses populaires et les credit unions*, la *Loi sur les sociétés de prêt et de fiducie*, la *Loi sur les courtiers en hypothèques*, la *Loi sur les régimes de retraite* et la *Loi sur les courtiers d'assurances inscrits*, et s'accompagnant également d'un sommaire des motifs justifiant l'adoption de ces priorités.

La déclaration pour l'exercice 2001-2002 sera présentée au ministre des Finances en juin 2000, et sera par la suite publiée dans LA GAZETTE DE L'ONTARIO.

Conformément à la *loi sur la CSFO* et à l'objectif de la Commission visant à accroître la transparence dans le processus de réglementation, la Commission invite les parties intéressées à présenter des observations écrites sur les questions qui devraient être considérées comme des priorités par la Commission des services financiers de l'Ontario.

Pour obtenir une copie de la déclaration des priorités ou pour soumettre des observations écrites, s'adresser à :

CHEF DE LA DIRECTION ET SURINTENDANTE
DES SERVICES FINANCIERS
Commission des services financiers de l'Ontario
5160, rue Yonge, C.P. 85
Toronto, Ontario M2N 6L9
ou par télécopieur au (416) 590-7070.

Veuillez soumettre vos observations écrites d'ici le 26 mai 2000.

Signé à Toronto en date du 29 avril 2000.

(6639) 18

Ministry of Municipal Affairs and Housing Ministère des municipales et du logement

BUILDING CODE ACT, 1992/LOI DE 1992 SUR LE CODE DU BÂTIMENT

RULINGS OF THE MINISTER OF MUNICIPAL AFFAIRS AND HOUSING DÉCISIONS DU MINISTRE DES AFFAIRES MUNICIPALES ET DU LOGEMENT

NOTICE IS HEREBY GIVEN pursuant to subsection 29(4) of the *Building Code Act, 1992* that the following Rulings have been made under Clause 29(1)(a) of the *Building Code Act, 1992* authorizing the use of innovative materials, systems or building designs evaluated by the Canadian Construction Materials Centre which is a materials evaluation body designated in the Ontario Building Code:

PAR LA PRÉSENTE, conformément au paragraphe 29 (4) de la *Loi de 1992 sur le code du bâtiment*, AVIS EST DONNÉ que le ministre a rendu les décisions suivantes, autorisant l'emploi de nouveaux matériaux, installations, réseaux ou conceptions du bâtiment évalués par le Service canadien d'évaluation des matériaux de construction, un organisme d'évaluation des matériaux désigné dans le code du bâtiment de l'Ontario:

Ruling Number	Date	Material, System or Building Design	Manufacturer/Agent
00-01-72-(12923-R)	Mar. 24/00	Geolam™ LVL (Laminated veneer lumber)	Evans Forest Products Ltd
94-07-07-(12422-R) (Revised)	Mar. 24/00	ACFoam Supreme™/ Energy Shield	Atlas Roofing Corporation
94-12-12-(10241-R) (Revised)	Mar. 24/00	Decra ® Tile/Decra ® Shake (sheet metal roof system).	Tasman Roofing Inc.-DBA Decra

(6637) 18

Ontario Securities Commission Commission des valeurs mobilières de l'Ontario

ONTARIO SECURITIES COMMISSION RULE 61-501

INSIDER BIDS, ISSUER BIDS, GOING PRIVATE TRANSACTIONS AND RELATED PARTY TRANSACTIONS

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ONTARIO SECURITIES COMMISSION RULE 61-501

INSIDER BIDS, ISSUER BIDS, GOING PRIVATE TRANSACTIONS AND RELATED PARTY TRANSACTIONS

PART 1 DEFINITIONS AND INTERPRETATION

1.1 Definitions

(1) In this Rule

“affected security” means,

- (a) for a going private transaction of an issuer, a participating security of the issuer in which the interest of a beneficial owner would be terminated by reason of the transaction, and
- (b) for a related party transaction of an issuer, a participating security of the issuer;

“bona fide lender” means a person or company that

- (a) holds securities sufficient to affect materially the control of an issuer
 - (i) solely as collateral for debt under a written pledge agreement entered into by the person or company as a lender, or
 - (ii) solely as collateral acquired under a written agreement by the person or company as an assignee or transferee of the debt and collateral referred to in subparagraph (i),
- (b) is not yet legally entitled to dispose of the securities for the purpose of applying proceeds of realization in repayment of the secured debt, and
- (c) was not a related party of the issuer at the time the pledge agreement referred to in subparagraph (a)(i) or the assignment or transfer referred to in subparagraph (a)(ii) was entered into;

“class” includes a series of a class;

“disclosure document” means,

- (a) for an insider bid,
 - (i) a take-over bid circular sent to holders of offeree securities, or
 - (ii) if the insider bid takes the form of a stock exchange insider bid, the disclosure document sent to holders of offeree securities that is deemed to be a take-over bid circular under subsection 131(10) of the Act,
- (b) for an issuer bid,
 - (i) an issuer bid circular sent to holders of offeree securities, or
 - (ii) if the issuer bid takes the form of a stock exchange issuer bid, the disclosure document sent to holders of offeree securities that is deemed to be an issuer bid circular under subsection 131(10) of the Act,
- (c) for a going private transaction, an information circular sent to holders of affected securities, or, if no information circular is required, another document sent to holders of affected securities in connection with a meeting of holders of affected securities, and
- (d) for a related party transaction,
 - (i) an information circular sent to holders of affected securities,
 - (ii) if no information circular is required, another document sent to holders of affected securities in connection with a meeting of holders of affected securities, or
 - (iii) if no information circular or document is required, a material change report filed for the transaction;

“fair market value” means, except as provided in paragraph 6.4(1)(d), the monetary consideration that, in an open and unrestricted market, a prudent and informed buyer would pay to a prudent and informed seller, each acting at arm’s length with the other and under no compulsion to act;

“formal valuation” means, for a transaction, a valuation prepared in accordance with Part 6 that contains a qualified and independent valuator’s opinion as to a value or range of values representing the fair market value of the subject matter of the valuation;

“freely tradeable” means, in respect of securities, that

- (a) the securities are not non-transferable,
- (b) the securities are not subject to any escrow requirements,
- (c) the securities do not form part of the holdings of any person or company or combination of persons or companies referred to in paragraph (c) of the definition of “distribution” in the Act,
- (d) the securities are not subject to any cease trade order imposed by a Canadian securities regulatory authority,
- (e) all hold periods imposed by Canadian securities legislation before the securities can be traded without a prospectus or in reliance on a prospectus exemption have expired, and
- (f) any period of time for which the issuer has to have been a reporting issuer before the securities can be traded without a prospectus or in reliance on a prospectus exemption has passed;

“independent committee” means, for an issuer, a committee consisting exclusively of one or more independent directors of the issuer;

“independent director” means, for an issuer in respect of a transaction, a director of the issuer who

- (a) is not an interested party in the transaction, and
- (b) is independent, as determined in accordance with section 7.1;

“independent valuator” means, for a transaction, a valuator that is independent of all interested parties in the transaction, as determined in accordance with section 6.1;

“interested party” means,

- (a) for an insider bid, the offeror,
- (b) for an issuer bid,
 - (i) the issuer, and
 - (ii) any person or company, other than a bona fide lender, that, whether alone or jointly or in concert with others, holds or would reasonably be expected to hold, upon successful completion of the issuer bid, securities of the issuer sufficient to affect materially its control,
- (c) for a going private transaction, a related party of the issuer that is the subject of the going private transaction, if the related party would
 - (i) be entitled to receive, directly or indirectly, consequent upon the transaction

- (A) a consideration per security that is not identical in amount and type to that paid to all other beneficial owners in Canada of affected securities of the same class, or
- (B) consideration of greater value than that paid to all other beneficial owners of affected securities of the same class, or
- (ii) upon completion of the transaction, beneficially own, or exercise control or direction over, participating securities of a class other than affected securities, and
- (d) for a related party transaction in respect of the issuer, a related party of the issuer, that is a party to or is involved in the related party transaction,

“issuer insider” means, for an issuer

- (a) every director or senior officer of the issuer,
- (b) every director or senior officer of a company that is itself an issuer insider or subsidiary entity of the issuer, and
- (c) a person or company who beneficially owns, directly or indirectly, voting securities of the issuer or who exercises control or direction over voting securities of the issuer, or a combination of both, carrying more than 10 percent of the voting rights attached to all voting securities of the issuer for the time being outstanding other than voting securities beneficially owned by the person or company as underwriter in the course of a distribution;

“market capitalization” of an issuer means, for a transaction, the aggregate market price of all outstanding securities of all classes of equity securities of the issuer, the market price of the outstanding securities of a class being

- (a) in the case of equity securities of a class for which there is a published market, the product of
 - (i) the number of securities of the class outstanding as at the close of business on the last business day of the calendar month preceding the calendar month in which the transaction is agreed to or, if no securities of the class were outstanding on that day, on the first business day after that day that securities of the class became outstanding, so long as that day precedes the date the transaction is agreed to, and
 - (ii) the market price of the securities on the published market on which the class of securities is principally traded at the business day referred to in subparagraph (i), as determined in accordance with subsections 183(1), (2) and (4) of the Regulation,
- (b) in the case of equity securities of a class for which there is no published market but that are currently convertible into a class of equity securities for which there is a published market, the product of
 - (i) the number of equity securities into which the convertible securities were convertible as at the close of business on the last business day of the calendar month preceding the calendar month in which the transaction is agreed to or, if no convertible securities were outstanding or convertible on that day, on the first business day after that day that the convertible securi-

ties became outstanding or convertible, so long as that day precedes the date the transaction is agreed to, and

- (ii) the market price of the securities into which the convertible securities were convertible, on the published market on which the class of securities is principally traded, at the business day referred to in subparagraph (i), as determined in accordance with subsections 183(1), (2) and (4) of the Regulation, and
- (c) in the case of equity securities of a class not referred to in paragraphs (a) or (b), the amount determined by the issuer's board of directors in good faith to represent the market price of the outstanding securities of that class;

“minority approval” means, for a going private transaction or related party transaction in respect of an issuer, approval of the proposed transaction by a majority of the votes cast by holders of each class of affected securities specified by section 8.1 at a meeting of securityholders of that class called to consider the transaction;

“OBCA” means the Business Corporations Act;

“offeree security” means a security that is subject to an insider bid or an issuer bid;

“participating security” means a security of an issuer that carries a residual right to participate in the earnings of the issuer and, upon the liquidation or winding up of the issuer, in its assets;

“prior valuation” means a valuation or appraisal of an issuer or its securities or material assets, whether or not prepared by an independent valuator, that, if disclosed, would reasonably be expected to affect the decision of a beneficial owner to vote for or against a transaction, or to retain or dispose of affected securities or offeree securities, other than

- (a) a report of a valuation or appraisal prepared for the issuer by another person or company, if
 - (i) the report was not solicited by the issuer, and
 - (ii) the person or company preparing the report did so without knowledge of any material non-public information concerning the issuer, its securities or any of its material assets,
- (b) in respect of a transaction involving an issuer, an internal valuation or appraisal prepared for the issuer in the ordinary course of business that has not been made available to, and has been prepared without the participation of
 - (i) the board of directors of the issuer, or
 - (ii) any director or senior officer of an interested party, except a person who is a senior officer of the issuer in the case of an issuer bid,
- (c) a report of a market analyst or financial analyst that
 - (i) has been prepared by or for and at the expense of a person or company other than the issuer, an interested party, or an associate or affiliated entity of the issuer or an interested party, and
 - (ii) is either generally available to clients of the analyst or of the analyst's employer or of an affiliated entity or associate of the analyst's

employer or, if not, is not based, so far as the person or company required to disclose a prior valuation is aware, on any material non-public information concerning the issuer, its securities or any of its material assets,

- (d) a valuation or appraisal prepared by a person or company or a person or company retained by the person or company, for the purpose of assisting the person or company in determining the price at which to propose a transaction that resulted in the person or company becoming an issuer insider, if the valuation or appraisal is not made available to any of the independent directors of the issuer, or
- (e) a valuation or appraisal prepared by an interested party or a person or company retained by the interested party, for the purpose of assisting the interested party in determining the price at which to propose a transaction that, if pursued, would be an insider bid, going private transaction or related party transaction, if the valuation or appraisal is not made available to any of the independent directors of the issuer;

“related party” of an issuer or of an interested party in connection with a transaction, as the case may be, means a person or company, other than a bona fide lender, that, at the relevant time and after reasonable inquiry, is known by the issuer, the interested party or a director or senior officer of the issuer or interested party to be

- (a) a person or company, whether alone or jointly or in concert with others, that holds securities of the issuer or of the interested party sufficient to affect materially the control of the issuer or of the interested party,
- (b) a person or company in respect of which a person or company referred to in paragraph (a), whether alone or jointly or in concert with others, holds securities sufficient to affect materially the control of the first-mentioned person or company referred to in this paragraph (b),
- (c) a person or company in respect of which the issuer or the interested party, whether alone or jointly or in concert with others, holds securities sufficient to affect materially the control of the person or company,
- (d) a person or company that beneficially owns, or exercises control or direction over, voting securities of the issuer or of the interested party carrying more than 10 percent of the voting rights attached to all of the issued and outstanding voting securities of the issuer or of the interested party,
- (e) a director or senior officer
 - (i) of the issuer or of the interested party, or
 - (ii) of a related party within the meaning of paragraph (a), (b) (c), (d), (f) or (g) of the issuer or of the interested party,
- (f) a person or company that manages or directs, to any substantial degree, the affairs or operations of the issuer or the interested party under an agreement, arrangement or understanding between the person or company and the issuer or the interested party, including the general partner of an issuer or interested party that is a limited partnership, and
- (g) an affiliated entity of, a person controlling, or a company controlled by, any of the persons or companies described in paragraphs (a) through (f);

“stock exchange insider bid” means an insider bid described in subclause (b)(i) of the definition of “formal bid” in subsection 89(1) of the Act;

“stock exchange issuer bid” means an issuer bid described in subclause (b)(i) of the definition of “formal bid” in subsection 89(1) of the Act; and

“valuation date” means, in respect of a transaction, the effective date of a formal valuation for the transaction.

- (2) For the purposes of this Rule, a person or company, whether alone or jointly or in concert with others, that beneficially owns, or exercises control or direction over, voting securities to which are attached more than 20 percent of the votes attached to all of the outstanding voting securities of another person or company, is considered, in the absence of evidence to the contrary, to hold securities sufficient to affect materially the control of that person or company.
- (3) For the purposes of the Act, the regulations and the rules,

“going private transaction” means an amalgamation, arrangement, consolidation, amendment to the terms of a class of participating securities of the issuer or any other transaction with or involving a person or company that is a related party of the issuer at the time the transaction is agreed to, as a consequence of which the interest of a beneficial owner of a participating security of the issuer in that security may be terminated without the beneficial owner’s consent, other than

- (a) an acquisition of a participating security of an issuer under a statutory right of compulsory acquisition,
- (b) a share consolidation that does not have the effect of terminating the interests of the beneficial owners of participating securities of an issuer in those securities without their consent except to an extent that is nominal in the circumstances,
- (c) a redemption of, or other compulsory termination of, a beneficial owner’s interest in a participating security of an issuer in accordance with and under the terms attached to the class of securities of which the participating security forms a part,
- (d) a proceeding under the liquidation or dissolution provisions of the statute under which the issuer is organized or is governed as to corporate law matters, or
- (e) a transaction in which the related party or an affiliated entity of the related party
 - (i) is only entitled to receive, directly or indirectly, consequent upon the transaction a consideration per security that is identical in amount and type to that paid to all other beneficial owners in Canada of affected securities of the same class,
 - (ii) is not entitled to receive, directly or indirectly, consequent upon the transaction consideration of greater value than that paid to all other beneficial owners of affected securities of the same class, and
 - (iii) upon completion of the transaction does not beneficially own or exercise control or direction over participating securities of a class other than affected securities;

“insider bid” means a take-over bid made by

- (a) an issuer insider of the offeree issuer,
- (b) an associate or affiliated entity of the issuer insider,
- (c) an associate or affiliated entity of the offeree issuer, or
- (d) an offeror acting jointly or in concert with a person or company referred to in paragraphs (a), (b) or (c); and

“related party transaction” means, in respect of an issuer, a transaction between or involving the issuer and a person or company that is a related party of the issuer at the time the transaction is agreed to, whether or not there are also other parties to the transaction, as a consequence of which, either by itself or together with other related transactions between or involving the issuer and the related party or a person or company acting jointly or in concert with the related party, whether or not there are also other parties to the transaction, the issuer directly or indirectly

- (a) purchases or acquires an asset from the related party for valuable consideration,
- (b) purchases or acquires, jointly or in concert with the related party, an asset from a third party if the proportion of the asset acquired by the issuer is less than the proportion of the consideration paid by the issuer,
- (c) assumes or otherwise becomes subject to a liability of the related party,
- (d) sells, transfers or disposes of an asset to the related party,
- (e) sells, transfers or disposes of, jointly or in concert with the related party, an asset to a third party if the proportion of the consideration received by the issuer is less than the proportion of the asset sold, transferred or disposed of by the issuer,
- (f) leases property to or from the related party,
- (g) issues a security to the related party or subscribes for a security of the related party,
- (h) amends or agrees to the amendment of the terms of a security of the issuer if the security is beneficially owned or is one over which control or direction is exercised by the related party, or agrees to the amendment of the terms of a security of the related party if the security is beneficially owned by the issuer or is one over which the issuer exercises control or direction,
- (i) borrows money from or lends money to the related party,
- (j) releases, cancels or forgives a debt or liability owed by the related party,
- (k) provides a guarantee or collateral security for a debt or liability of the related party, or amends or agrees to the amendment of the terms of the guarantee or security,
- (l) is a party to an amalgamation, arrangement or merger with the related party, other than a transaction referred to in paragraph (m), or
- (m) participates in a transaction with the related party that is a going private transaction in respect of the related party or would be a going private transaction in respect of the related party except that it

comes within the exception in paragraph (e) of the definition of going private transaction.

1.2 Application of Part XX of the Act

- (1) For the purposes of this Rule,
 - (a) “formal bid” and “offeror” have the respective meanings ascribed to those terms in subsection 89(1) of the Act; and
 - (b) “acting jointly or in concert” has the meaning ascribed to that phrase in section 91 of the Act.
- (2) For the purposes of the definition of related party and subsection 1.1(2), section 90 of the Act applies in determining beneficial ownership of securities.

1.3 Liquid Market in a Class of Securities

- (1) For the purposes of this Rule, a liquid market in a class of securities of an issuer in respect of a transaction involving an issuer exists at a particular time only
 - (a) if
 - (i) there is a published market for the class of securities,
 - (ii) during the period of 12 months before the date the transaction is agreed to in the case of a related party transaction or 12 months before the date an insider bid, issuer bid, or going private transaction is announced, in the case of an insider bid, issuer bid, or going private transaction
 - (A) the number of outstanding securities of the class was at all times at least 5,000,000, excluding securities beneficially owned, directly or indirectly, or over which control or direction was exercised, by related parties and securities that were not freely tradeable,
 - (B) the aggregate trading volume of the class of securities on the published market on which that class is principally traded was at least 1,000,000 securities,
 - (C) there were at least 1,000 trades in securities of the class on the published market on which that class is principally traded, and
 - (D) the aggregate trading value based on the price of the trades referred to in clause (C) was at least \$15,000,000, and
 - (iii) the market value of the class of securities on the published market on which that class is principally traded, as determined in accordance with subsections (2) and (3), was at least \$75,000,000 for the calendar month preceding the calendar month
 - (A) in which the transaction is agreed to, in the case of a related party transaction, or
 - (B) in which the transaction is announced, in the case of an insider bid, issuer bid or going private transaction, or
 - (b) if the test set out in paragraph (a) is not met,
 - (i) there is a published market for the class of securities,

- (ii) a qualified person or company that is independent of all interested parties to the transaction, as determined in accordance with section 6.1, provides an opinion to the issuer that there is a liquid market in the class at the date the transaction is agreed to in the case of a related party transaction or at the date the transaction is announced in the case of an insider bid, issuer bid or going private transaction, and
 - (iii) the opinion is included in a disclosure document for the transaction, together with a statement that the published market on which the class is principally traded has sent a letter to the Director indicating concurrence with the opinion or providing a similar opinion.
- (2) For the purpose of determining whether an issuer satisfies the market value requirement of subparagraph (1)(a)(iii), the market value of a class of securities for the calendar month is calculated by multiplying
- (a) the number of securities of the class outstanding as at the close of business on the last business day of the calendar month; by
 - (b) if
 - (i) the published market provides a closing price for the securities, the arithmetic average of the closing prices of the securities of that class on the published market on which that class is principally traded for each of the trading days during the calendar month, or
 - (ii) the published market does not provide a closing price, but provides only the highest and lowest prices of securities traded on a particular day, the arithmetic average of the simple averages of the highest and lowest prices of the securities of that class on the published market on which that class is principally traded for each of the trading days for which the securities traded during the calendar month.
- (3) For the purposes of subsection (2), in calculating the number of securities of the class, an issuer shall exclude those securities of the class that were beneficially owned, directly or indirectly, or over which control or direction was exercised, by related parties and securities that were not freely tradeable.
- (4) An issuer that relies on an opinion referred to in paragraph (1)(b) shall cause the letter referred to in subparagraph (1)(b)(iii) to be provided promptly to the Director.

1.4 Arm's Length Dealings

- (1) It is a question of fact whether two or more persons or companies act, negotiate or deal with each other at arm's length.
- (2) Despite subsection (1), an issuer does not act, negotiate or deal at arm's length with a related party of the issuer and an interested party does not act, negotiate or deal at arm's length with a related party of the interested party.

1.5 Interpretation

- (1) In this Rule, a person or company is considered to be an affiliated entity of another person or company if one is a subsidiary entity of the other or if both are subsidiary entities of the same person or company, or if each of them is controlled by the same person or company.

- (2) In this Rule, a person or company is considered to be a subsidiary entity of another person or company if
 - (a) it is controlled by
 - (i) that other, or
 - (ii) that other and one or more persons or companies, each of which is controlled by that other, or
 - (iii) two or more persons or companies, each of which is controlled by that other; or
 - (b) it is a subsidiary entity of a person or company that is that other's subsidiary entity.
- (3) In this Rule for the purposes of interpreting the terms "subsidiary entity" and "affiliated entity", a person or company is considered to be controlled by another person or company if
 - (a) in the case of a person or company
 - (i) the other person or company beneficially owns or exercises control or direction over voting securities of the first-mentioned person or company carrying more than 50 percent of the votes for the election of directors, and
 - (ii) the votes carried by the securities are entitled, if exercised, to elect a majority of the directors of the first-mentioned person or company;
 - (b) in the case of a partnership that does not have directors, other than a limited partnership, the other person or company beneficially owns or exercises control or direction over more than 50 percent of the interests in the partnership; or
 - (c) in the case of a limited partnership, the other person or company is the general partner.
- (4) For the purposes of this Rule, a person or company is considered to be a wholly-owned subsidiary entity of an issuer if the issuer owns, directly or indirectly, all the voting and equity securities and securities convertible or exchangeable into voting and equity securities of the person or company.

PART 2 INSIDER BIDS

2.1 Application

- (1) This Part applies to every insider bid, except an insider bid that is exempt from Part XX of the Act under
 - (a) clause 93(1)(a) of the Act, unless it is a stock exchange insider bid;
 - (b) clauses 93(1)(b) through (f) of the Act; or
 - (c) a decision made by the Commission under clause 104(2)(c) of the Act, unless the decision otherwise provides.
- (2) Despite subsection (1), this Part does not apply to a take-over bid that is an insider bid by reason solely of the application of section 90 of the Act to an agreement between the offeror and a securityholder of the offeree issuer that offeree securities beneficially owned by the securityholder, or over which the securityholder exercises control or direction, will be tendered to the bid, if

- (a) the securityholder is not acting jointly or in concert with the offeror; and
 - (b) the general nature and material terms of the agreement to tender are disclosed in a news release and report filed under section 101 of the Act or are otherwise generally disclosed.
- (3) Despite subsection (1), this Part does not apply to an MJDS take-over bid circular, an MJDS directors' circular, or an MJDS director's or officer's circular, in respect of an insider bid, unless securityholders of the offeree issuer whose last address as shown on the books of the issuer is in Canada, as determined in accordance with subsections 12.1(2) through (4) of National Instrument 71-101 The Multijurisdictional Disclosure System, hold 20 percent or more of the class of securities that is the subject of the bid.
- (4) For the purpose of subsection (3), the terms "MJDS take-over bid circular", "MJDS directors' circular" and "MJDS director's or officer's circular" have the meaning ascribed to those terms in National Instrument 71-101.

2.2 Disclosure

- (1) An offeror shall disclose in a disclosure document for an insider bid
- (a) the background to the insider bid; and
 - (b) in accordance with section 6.8, every prior valuation in respect of the offeree issuer
 - (i) that has been made in the 24 months before the date of the insider bid, and
 - (ii) the existence of which is known after reasonable inquiry to the offeror or any director or senior officer of the offeror.
- (2) An offeror shall include in the required disclosure document for a stock exchange insider bid the disclosure required by Form 33 of the Regulation, appropriately modified.
- (3) The board of directors of an offeree issuer shall
- (a) disclose in the directors' circular for an insider bid in accordance with section 6.8 every prior valuation in respect of the offeree issuer not disclosed in the disclosure document for the insider bid
 - (i) that has been made in the 24 months before the date of the insider bid, and
 - (ii) the existence of which is known after reasonable inquiry to the offeree issuer or to any director or senior officer of the offeree issuer;
 - (b) disclose in the directors' circular a description of the background to the insider bid to the extent the background has not been disclosed in the disclosure document for the insider bid;
 - (c) disclose in the directors' circular any bona fide prior offer that relates to the offeree securities or is otherwise relevant to the insider bid, which offer was received by the issuer during the 24 months before the insider bid was publicly announced, and a description of the offer and the background to the offer; and
 - (d) include in the directors' circular a discussion of the review and approval process adopted by the board of directors and the independent committee, if any,
- of the offeree issuer for the insider bid, including any materially contrary view or abstention by a director and any material disagreement between the board and the independent committee.

2.3 Formal Valuation

- (1) Subject to section 2.4, the offeror in an insider bid shall
- (a) obtain, at its own expense, a formal valuation;
 - (b) provide the disclosure required by section 6.2;
 - (c) disclose, in accordance with section 6.5, a summary of the formal valuation in the disclosure document for the insider bid, unless the formal valuation is included in its entirety in the disclosure document; and
 - (d) comply with the other provisions of Part 6 applicable to it relating to formal valuations.
- (2) An independent committee of the offeree issuer shall, and the offeror shall enable the independent committee to
- (a) determine who the valuator will be; and
 - (b) supervise the preparation of the formal valuation.

2.4 Exemptions from Formal Valuation Requirement

- (1) Section 2.3 does not apply to an offeror in connection with an insider bid in any of the following circumstances if the facts supporting reliance upon an exemption are disclosed in the disclosure document for the insider bid:
1. *Discretionary Exemption* - The offeror has been granted an exemption from section 2.3 under section 9.1.
 2. *Lack of Knowledge and Representation* - The offeror does not have and has not had within the preceding 12 months any board or management representation in respect of the offeree issuer and has no knowledge of any material non-public information concerning the offeree issuer or its securities.
 3. *Previous Arm's Length Negotiations* - If
 - (a) the consideration under the insider bid is at least equal in value to and is in the same form as the highest consideration agreed to with one or more selling securityholders of the offeree issuer in arm's length negotiations
 - (i) in connection with the making of the insider bid,
 - (ii) in connection with another transaction involving securities of the class of offeree securities, if the agreement was entered into not more than 12 months before the date of the first public announcement of the bid, or
 - (iii) in connection with two or more transactions or a combination of transactions referred to in subparagraphs (i) and (ii),
 - (b) at least one of the selling securityholders party to an agreement referred to in subparagraph (a)(i) or (ii) beneficially owns or exercises control or direction over, or beneficially owned or exercised control or direction over, and agreed to sell,
 - (i) at least five percent of the outstanding securities of the class of offeree securities, as deter-

- mined in accordance with subsection (2), if the offeror beneficially owned, directly or indirectly, 80 percent or more of the outstanding securities of the class of offeree securities, as determined in accordance with subsection (2), or
- (ii) at least 10 percent of the outstanding securities of the class of offeree securities, as determined in accordance with subsection (2), if the offeror beneficially owned, directly or indirectly, less than 80 percent of the outstanding securities of the class of offeree securities, as determined in accordance with subsection (2),
 - (c) one or more of the selling securityholders party to any of the transactions referred to in paragraph (a) beneficially owns or exercises control or direction over, or beneficially owned or exercised control or direction over, and agreed to sell, in the aggregate, at least 20 percent of the outstanding securities of the class of offeree securities, as determined in accordance with subsection (3), beneficially owned, or over which control or direction is exercised, by persons or companies other than the offeror and persons or companies acting jointly or in concert with the offeror,
 - (d) the offeror reasonably believes, after reasonable inquiry, that at the time of each of the agreements referred to in paragraph (a)
 - (i) each selling securityholder party to the agreement had full knowledge and access to information concerning the offeree issuer and its securities, and
 - (ii) any factors peculiar to a selling securityholder party to the agreement, including non-financial factors, that were considered relevant by that selling securityholder in assessing the consideration did not have the effect of reducing the price that would otherwise have been considered acceptable by that selling securityholder,
 - (e) at the time of each of the agreements referred to in paragraph (a), the offeror did not know, and to the knowledge of the offeror, after reasonable inquiry, no selling securityholder party to the agreement knew, of any material non-public information in respect of the offeree issuer or the offeree securities that,
 - (i) was not disclosed generally, and
 - (ii) if disclosed, could have reasonably been expected to increase the agreed consideration,
 - (f) any of the agreements referred to in paragraph (a) was entered into with a selling securityholder by a person or company other than the offeror, the offeror reasonably believes, after reasonable inquiry, that at the time of that agreement, the person or company did not know of any material non-public information in respect of the offeree issuer or the offeree securities that
 - (i) was not disclosed generally, and
 - (ii) if disclosed, could have reasonably been expected to increase the agreed consideration, and
 - (g) the offeror does not know, after reasonable inquiry, of any material non-public information in respect of the offeree issuer or the offeree securities since the time of each of the agreements referred to in paragraph (a) that has not been disclosed generally and could reasonably be expected to increase the value of the offeree securities.
4. *Auction - If*
- (a) the insider bid is publicly announced or made while
 - (i) one or more formal bids for securities of the same class that are the subject of the insider bid have been made and are outstanding,
 - (ii) one or more going private transactions for securities of the same class that are the subject of the insider bid and ascribe a per security value to those securities are outstanding, or
 - (iii) one or more transactions are outstanding that
 - (A) would be going private transactions in respect of securities of the same class that are the subject of the insider bid except that they come within the exception in paragraph (e) of the definition of going private transaction, and
 - (B) ascribe a per security value to those securities,
 - (b) at the time the insider bid is made, the offeree issuer has provided equal access to the offeree issuer and information concerning the offeree issuer and its securities, to the offeror in the insider bid, all other offerors and all other persons or companies that proposed the transactions described in subparagraph (ii) or (iii) of paragraph (a), and
 - (c) the offeror, in the disclosure document for the insider bid,
 - (i) includes all material non-public information concerning the offeree issuer and its securities that is known to the offeror after reasonable inquiry but has not been generally disclosed, together with a description of the nature of the offeror's access to the issuer; and
 - (ii) states that the offeror does not know, after reasonable inquiry, of any material non-public information concerning the offeree issuer and its securities other than information that has been disclosed under subparagraph (i) or that has otherwise been generally disclosed.
- (2) For the purpose of paragraph 3(b) of subsection (1), the number of outstanding securities of the class of offeree securities
- (a) is calculated at the time of the agreement referred to in subparagraph 3(a)(i) or (ii) of subsection (1), if the offeror knows the number of securities of the class outstanding at that time; or
 - (b) if paragraph (a) does not apply, is determined based upon the information most recently provided by the offeree issuer in a material change report or under section 2.1 of National Instrument 62-102 Disclosure of Outstanding Share Data, immediately preceding the date of the agreement referred to in subparagraph 3(a)(i) or (ii) of subsection (1).
- (3) For the purpose of paragraph 3(c) of subsection (1), the number of outstanding securities of the class of offeree securities

- (a) is calculated at the date of the last of the agreements referred to in paragraph 3(a) of subsection (1), if the offeror knows the number of securities of the class outstanding at that time; or
- (b) if paragraph (a) does not apply, is determined based upon the information most recently provided by the offeree issuer in a material change report or under section 2.1 of National Instrument 62-102, immediately preceding the date of the last of the agreements referred to in paragraph 3(a) of subsection (1).

PART 3 ISSUER BIDS

3.1 Application

- (1) This Part applies to every issuer bid, except an issuer bid that is exempt from Part XX of the Act under
 - (a) clauses 93(3)(a) through (d) and (f) through (i) of the Act;
 - (b) clause 93(3)(e) of the Act, unless it is a stock exchange issuer bid; or
 - (c) a decision made by the Commission under clause 104(2)(c) of the Act, unless the decision otherwise provides.
- (2) Despite subsection (1), this Part does not apply to a MJDS issuer bid circular, unless securityholders of the offeree issuer whose last address as shown on the books of the issuer is in Canada, as determined in accordance with subsections 12.1(2) through (4) of National Instrument 71-101, hold 20 percent or more of the class of securities that is the subject of the bid.
- (3) For the purpose of subsection (2), the term "MJDS issuer bid circular" has the meaning ascribed to that term in National Instrument 71-101.

3.2 Disclosure

- (1) An issuer shall
 - (a) include in a disclosure document for an issuer bid the disclosure required by item 16 of Form 32 of the Regulation, to the extent applicable;
 - (b) disclose in the disclosure document a description of the background to the issuer bid;
 - (c) disclose in the disclosure document in accordance with section 6.8 every prior valuation in respect of the offeree issuer
 - (i) that has been made in the 24 months before the date of the issuer bid, and
 - (ii) the existence of which is known after reasonable inquiry to the issuer or to any director or senior officer of the issuer;
 - (d) disclose in the disclosure document any bona fide prior offer that relates to the offeree securities or is otherwise relevant to the issuer bid, which offer was received by the issuer during the 24 months before the issuer bid was publicly announced, and a description of the offer and the background to the offer;
 - (e) include in the disclosure document a discussion of the review and approval process adopted by the board of directors and the independent committee,

if any, of the issuer for the issuer bid, including any materially contrary view or abstention by a director and any material disagreement between the board and the independent committee; and

- (f) include in the disclosure document
 - (i) a statement of the intention, if known to the issuer after reasonable inquiry, of every interested party to accept or not to accept the issuer bid; and
 - (ii) a description of the effect that the issuer anticipates the issuer bid, if successful, will have on the direct or indirect voting interest in the issuer of every interested party.

- (2) An issuer shall include in the required disclosure document for a stock exchange issuer bid the applicable disclosure required by Form 33 of the Regulation.

3.3 Formal Valuation

- (1) Subject to section 3.4, an issuer that makes an issuer bid shall
 - (a) obtain a formal valuation;
 - (b) provide the disclosure required by section 6.2;
 - (c) disclose, in accordance with section 6.5, a summary of the formal valuation in the disclosure document for the issuer bid, unless the formal valuation is included in its entirety in the disclosure document;
 - (d) if there is an interested party other than the issuer, state in the disclosure document who will pay or has paid for the valuation; and
 - (e) comply with the other provisions of Part 6 applicable to it relating to formal valuations.
- (2) The board of directors of the issuer or an independent committee of the board shall
 - (a) determine who the valuator will be; and
 - (b) supervise the preparation of the formal valuation.

3.4 Exemptions from Formal Valuation Requirement - Section 3.3 does not apply to an issuer in connection with an issuer bid in any of the following circumstances if the facts supporting reliance upon an exemption are disclosed in the disclosure document for the issuer bid:

1. *Discretionary Exemption* - The issuer has been granted an exemption from section 3.3 under section 9.1.
2. *Bid for Non-Convertible Securities* - The issuer bid is for securities that are not participating securities and that are not, directly or indirectly, convertible into or exchangeable for participating securities.
3. *Liquid Market* - The issuer bid is made for securities for which
 - (a) a liquid market exists,
 - (b) it is reasonable to conclude that, following the completion of the bid, there will be a market for beneficial owners of the securities who do not tender to the bid that is not materially less liquid than the market that existed at the time of the making of the bid, and

- (c) if an opinion referred to in subparagraph (b)(ii) of subsection 1.3(1) is provided, the person or company providing the opinion reaches the conclusion described in subparagraph 3(b) of this section 3.4 and so states in its opinion.

PART 4 GOING PRIVATE TRANSACTIONS

4.1 Application

- (1) Subject to subsection (2), this Part applies to every going private transaction.
- (2) This Part does not apply to a going private transaction
 - (a) if the issuer is not a reporting issuer;
 - (b) if the issuer is a mutual fund;
 - (c) if
 - (i) persons or companies
 - (A) whose last address as shown on the books of the issuer is in Ontario do not hold more than two percent of each class of the outstanding affected securities of the issuer, or
 - (B) who are in Ontario and who beneficially own affected securities of the issuer do not beneficially own more than two percent of each class of the outstanding affected securities of the issuer, and
 - (ii) all documents concerning the transaction that are sent generally to other holders of affected securities of the issuer are concurrently sent to all holders of the securities whose last address as shown on the books of the issuer is in Ontario; or
 - (d) if the transaction
 - (i) was announced before the coming into force of this Rule,
 - (ii) has not been completed before the coming into force of this Rule,
 - (iii) is being carried out in accordance with the guidelines of Ontario Securities Commission Policy 9.1, and
 - (iv) is completed substantially in accordance with the terms generally disclosed at the time the transaction was announced or thereafter before the coming into force of this Rule.

4.2 Meeting and Information Circular

- (1) If minority approval is required to be obtained for a going private transaction, the issuer shall
 - (a) call a meeting of holders of affected securities; and
 - (b) send an information circular to holders of affected securities.
- (2) An issuer shall include in the information circular referred to in paragraph (1)(b)
 - (a) the disclosure required by Form 33 of the Regulation, to the extent applicable and with necessary modifications;

- (b) the disclosure required by item 16 of Form 32 of the Regulation, to the extent applicable, together with a description of rights that may be available to securityholders opposed to the transaction and of legal developments, if any, relating to the type of transaction;

- (c) a description of the background to the going private transaction;
 - (d) disclosure in accordance with section 6.8 of every prior valuation in respect of the issuer
 - (i) that has been made in the 24 months before the date of the information circular, and
 - (ii) the existence of which is known after reasonable inquiry to the issuer or to any director or senior officer of the issuer;
 - (e) disclosure of any bona fide prior offer that relates to the subject matter of or is otherwise relevant to the transaction, which offer was received by the issuer during the 24 months before the transaction was publicly announced, and a description of the offer and the background to the offer; and
 - (f) a discussion of the review and approval process adopted by the board of directors and the independent committee, if any, of the issuer for the transaction, including any materially contrary view or abstention by a director and any material disagreement between the board and the independent committee.
- (3) If, after sending the information circular referred to in paragraph (1)(b) and before the date of the meeting, a change occurs that, if disclosed, would reasonably be expected to affect the decision of a beneficial owner of affected securities to vote for or against the going private transaction or to retain or dispose of affected securities, the issuer shall promptly disseminate disclosure of the change
 - (a) in a manner that the issuer reasonably determines will inform beneficial owners of affected securities of the change; and
 - (b) sufficiently in advance of the meeting that the beneficial owners of affected securities will be able to assess the impact of the change.
 - (4) If subsection (3) applies, the issuer shall file a copy of the information disseminated contemporaneously with its dissemination.

4.3 Conditions for Relief from Timing for OBCA Information Circular

- (1) The conditions for the granting of an exemption from the requirement in subsection 190(3) of the OBCA to send a management information circular not less than 40 days before the date of a meeting called to consider a "going private transaction" as defined in the OBCA are that
 - (a) Part 4 does not apply to the transaction by reason of subsection 4.1(2);
 - (b) the transaction is not a going private transaction as defined in subsection 1.1(3); or
 - (c) the transaction is carried out in accordance with Part 4.
- (2) If any one of the conditions in subsection (1) applies, an issuer that proposes to carry out a transaction that is a "going private transaction" as defined in the OBCA

- (a) is exempt from the 40 day requirement in subsection 190(3) of the OBCA in respect of a meeting called to consider a “going private transaction” as defined in the OBCA; and
- (b) is not required to make an application under subsection 190(6) of the OBCA for the requisite exemption.

4.4 Formal Valuation

- (1) Subject to section 4.5, an issuer whose affected securities are the subject of a proposed going private transaction shall
 - (a) obtain a formal valuation;
 - (b) provide the disclosure required by section 6.2;
 - (c) disclose, in accordance with section 6.5, a summary of the formal valuation in the disclosure document for the going private transaction, unless the formal valuation is included in its entirety in the disclosure document;
 - (d) state in the disclosure document for the going private transaction who will pay or has paid for the valuation; and
 - (e) comply with the other provisions of Part 6 applicable to it relating to formal valuations.
- (2) The board of directors of the issuer or an independent committee of the board shall
 - (a) determine who the valuator will be; and
 - (b) supervise the preparation of the formal valuation.

4.5 Exemptions from Formal Valuation Requirement

- (1) Section 4.4 does not apply to an issuer in connection with a going private transaction in any of the following circumstances if the facts supporting reliance upon an exemption are disclosed in the disclosure document:
 1. *Discretionary Exemption* - The issuer has been granted an exemption from section 4.4 under section 9.1.
 2. *Previous Arm's Length Negotiations* - If
 - (a) the consideration under the going private transaction is at least equal in value to and is in the same form as the highest consideration agreed to with one or more selling securityholders of the issuer in arm's length negotiations
 - (i) in connection with the going private transaction,
 - (ii) in connection with another transaction involving securities of the class of affected securities, if the agreement was entered into not more than 12 months before the date of the first public announcement of the going private transaction, or
 - (iii) in connection with two or more transactions or a combination of transactions referred to in subparagraphs (i) and (ii),
 - (b) at least one of the selling securityholders party to an agreement referred to in subparagraph (a)(i) or (ii) beneficially owns or exercises control or direction over, or beneficially owned or exercised control or direction over, and agreed to sell,

- (i) at least five percent of the outstanding securities of the class of affected securities, as determined in accordance with subsection (2), if the person or company proposing the going private transaction beneficially owned, directly or indirectly, 80 percent or more of the outstanding securities of the class of affected securities, as determined in accordance with subsection (2), or
 - (ii) at least 10 percent of the outstanding securities of the class of affected securities, as determined in accordance with subsection (2), if the person or company proposing the going private transaction beneficially owned, directly or indirectly, less than 80 percent of the outstanding securities of the class of affected securities, as determined in accordance with subsection (2),
- (c) one or more of the selling securityholders party to any of the transactions referred to in paragraph (a) beneficially owns or exercises control or direction over, or beneficially owned or exercised control or direction over, and agreed to sell, in the aggregate, at least 20 percent of the outstanding securities of the class of affected securities, as determined in accordance with subsection (3), beneficially owned or over which control or direction is exercised by persons or companies other than an interested party and persons or companies acting jointly or in concert with an interested party,
 - (d) the person or company proposing the going private transaction reasonably believes, after reasonable inquiry, that at the time of each of the agreements referred to in paragraph (a)
 - (i) each selling securityholder party to the agreement had full knowledge of and access to information concerning the issuer and its securities,
 - (ii) any factors peculiar to a selling securityholder party to the agreement, including non-financial factors, that were considered relevant by the selling securityholder in assessing the consideration did not have the effect of reducing the price that would otherwise have been considered acceptable by that selling securityholder,
 - (e) at the time of each of the agreements referred to in paragraph (a), the person or company proposing the going private transaction did not know, and to the knowledge of the person or company proposing the going private transaction, after reasonable inquiry, no selling securityholder party to the agreement knew, of any material non-public information in respect of the issuer or the affected securities that
 - (i) was not disclosed generally, and
 - (ii) if disclosed, could have reasonably been expected to increase the agreed consideration,
 - (f) any of the agreements referred to in paragraph (a) was entered into with a selling securityholder by a person or company other than the person or company proposing the going private transaction, the person or company proposing the going private transaction reasonably believes, after reasonable inquiry, that at the time of that agreement, the person or company did not know of any material non-public information in respect of the issuer or the affected securities that,

- (i) was not disclosed generally, and
 - (ii) if disclosed, could have reasonably been expected to increase the agreed consideration, and
 - (g) the person or company proposing the going private transaction, after reasonable inquiry, does not know of any material non-public information in respect of the issuer or the affected securities since the time of each of the agreements referred to in paragraph (a) that has not been disclosed generally and could reasonably be expected to increase the value of the affected securities.
3. *Auction* - If
- (a) the going private transaction is publicly announced while
 - (i) one or more going private transactions for the affected securities that ascribe a per security value to those securities are outstanding,
 - (ii) one or more transactions are outstanding that
 - (A) would be going private transactions in respect of the affected securities, except that they come within the exception in paragraph (e) of the definition of going private transaction, and
 - (B) ascribe a per security value to those securities, or
 - (iii) one or more formal bids for the affected securities have been made and are outstanding, and
 - (b) at the time the disclosure document for the going private transaction has been sent, the issuer has provided equal access to the issuer and information concerning the issuer and its securities, to the person or company proposing the going private transaction, the persons or companies that have proposed the other transactions described in clauses (i) or (ii) of subparagraph (a) and the offerors that have made the formal bids.
4. *Second Step Going Private Transaction* - If
- (a) the going private transaction in respect of the offeree issuer is being effected by a person or company or an affiliated entity of the person or company following a formal bid by the person or company and is in respect of the outstanding securities of the same class that were the subject of the bid,
 - (b) the going private transaction is completed no later than 120 days after the date of expiry of the formal bid,
 - (c) the intent to effect the going private transaction was disclosed in the disclosure document for the formal bid,
 - (d) the consideration per security paid by the person or company or the affiliated entity of the person or company in the going private transaction
 - (i) is at least equal in value to the consideration per security that was paid by the person or company in the formal bid, and
 - (ii) is in the same form as the consideration per security that was paid by the person or company in the formal bid, and if the consideration paid consisted of securities of the person or company, consists of the same securities, and
 - (e) the disclosure document for the formal bid
 - (i) described the tax consequences of both the formal bid and the subsequent going private transaction, if, at the time of making the formal bid, the tax consequences arising from the subsequent going private transaction
 - (A) were known or reasonably foreseeable to the person or company that made the formal bid, and
 - (B) were reasonably expected to be different from the tax consequences of tendering to the formal bid, or
 - (ii) disclosed that the tax consequences of the formal bid and the subsequent going private transaction may be different, if, at the time of making the formal bid, the person or company that made the formal bid did not know or could not reasonably foresee the tax consequences arising from the subsequent going private transaction.
5. *Non-redeemable Investment Fund* - The issuer is a non-redeemable investment fund that
- (a) at least once each quarter calculates and publicly disseminates the net asset value of its securities, and
 - (b) at the time of announcing the going private transaction, publicly disseminates the net asset value of its securities as at the business day before announcing the going private transaction.
- (2) For the purposes of paragraph 2(b) of subsection (1), the number of outstanding securities of the class of affected securities
- (a) is calculated at the time of the agreement referred to in subparagraph 2(a)(i) or (ii) of subsection (1), if the person or company proposing the going private transaction knows the number of securities of the class outstanding at that time; or
 - (b) if paragraph (a) does not apply, is determined based upon the information most recently provided by the issuer of the affected securities, in a material change report or under section 2.1 of National Instrument 62-102, immediately preceding the date of the agreement referred to in subparagraph 2(a)(i) or (ii) of subsection (1).
- (3) For the purposes of paragraph 2(c) of subsection (1), the number of outstanding securities of the class of affected securities
- (a) is calculated at the date of the last of the agreements referred to in paragraph 2(a) of subsection (1), if the person or company proposing the going private transaction knows the number of securities of the class outstanding at that time; or
 - (b) if paragraph (a) does not apply, is determined based upon the information most recently provided by the issuer of the affected securities in a material change report or under section 2.1 of National Instrument 62-102, immediately preceding the date of the last of the agreements referred to in paragraph 2(a) of subsection (1).

4.6 Conditions for Relief from OBCA Valuation Requirement

- (1) The conditions for the granting of an exemption from the requirements of subsection 190(2) and clauses 190(3)(a) and (c) of the OBCA for a transaction that is a “going private transaction” as defined in the OBCA are that
 - (a) Part 4 does not apply to the transaction by reason of subsection 4.1(2);
 - (b) the transaction is not a going private transaction as defined in subsection 1.1(3);
 - (c) section 4.4 does not apply by reason of section 4.5; or
 - (d) the issuer complies with section 4.4.
- (2) If any one of the conditions referred to in subsection (1) applies, an issuer that proposes to carry out a transaction that is a “going private transaction” as defined in the OBCA
 - (a) is exempt from the requirements of subsection 190(2) and clauses 190(3)(a) and (c) of the OBCA; and
 - (b) is not required to make an application under subsection 190(6) of the OBCA for the requisite exemptions.

4.7 Minority Approval - Subject to section 4.8, no going private transaction shall be carried out in respect of an issuer unless minority approval for the going private transaction has been obtained under Part 8.

4.8 Exemptions from Minority Approval Requirement

- (1) Section 4.7 does not apply to a going private transaction in any of the following circumstances if the facts supporting reliance upon an exemption are disclosed in the disclosure document for the going private transaction:
 1. *Discretionary Exemption* - The issuer has been granted an exemption from section 4.7 under section 9.1.
 2. *90 Percent Exemption* - Subject to subsection (2), one or more interested parties beneficially owns 90 percent or more of the outstanding securities of a class of affected securities at the time that the going private transaction is proposed and either
 - (a) an appraisal remedy is available to holders of the class of affected securities under the statute under which the issuer is organized or is governed as to corporate law matters, or
 - (b) if the appraisal remedy referred to in subparagraph (a) is not available, holders of the class of affected securities are given an enforceable right that is substantially equivalent to the appraisal remedy provided for in subsection 185(4) of the OBCA and that is described in the disclosure document for the going private transaction.
- (2) If there are two or more classes of affected securities, paragraph 2 of subsection (1) applies only to a class for which the interested party beneficially owns or the interested parties beneficially own 90 percent or more of the outstanding securities of the class.

4.9 Conditions for Relief from OBCA Minority Approval Requirement

- (1) The conditions for the granting of an exemption from the requirements of clauses 190(3)(b) and (d) and subsection

190(4) of the OBCA for a transaction that is a “going private transaction” as defined in the OBCA are that

- (a) Part 4 does not apply to the transaction by reason of subsection 4.1(2);
 - (b) the transaction is not a going private transaction as defined in subsection 1.1(3);
 - (c) section 4.7 does not apply by reason of section 4.8; or
 - (d) the issuer complies with section 4.7.
- (2) If any one of the conditions referred to in subsection (1) applies, an issuer that proposes to carry out a transaction that is a “going private transaction” as defined in the OBCA
 - (a) is exempt from the requirements of clauses 190(3)(b) and (d) and subsection 190(4) of the OBCA; and
 - (b) is not required to make an application under subsection 190(6) of the OBCA for the requisite exemptions.

PART 5 RELATED PARTY TRANSACTIONS**5.1 Application**

- (1) Subject to subsection (2), this Part applies to every related party transaction.
- (2) This Part does not apply to a related party transaction
 - (a) if the issuer is not a reporting issuer;
 - (b) if the issuer is a mutual fund;
 - (c) if
 - (i) persons or companies
 - (A) whose last address as shown on the books of the issuer is in Ontario do not hold more than two percent of each class of the outstanding affected securities of the issuer, or
 - (B) who are in Ontario and who beneficially own affected securities of the issuer do not beneficially own more than two percent of each class of the outstanding affected securities of the issuer, and
 - (ii) all documents concerning the transaction that are sent generally to other holders of affected securities of the issuer are concurrently sent to all holders of the securities whose last address as shown on the books of the issuer is in Ontario;
 - (d) that is a statutory amalgamation between
 - (i) the issuer and one or more of its wholly-owned subsidiary entities, but no other person or company, or
 - (ii) two or more wholly-owned subsidiary entities of the issuer, but no other person or company;
- (e) that is a going private transaction in respect of the issuer carried out in accordance with Part 4 or exempt from Part 4 under subsection 4.1(2);

- (f) that would be a going private transaction in respect of the issuer except that it comes within the exceptions in paragraphs (a) through (e) of the definition of going private transaction;
 - (g) that
 - (i) is part of a series of related transactions that the issuer or a predecessor of the issuer negotiated at arm's length with a person or company that became a related party of the issuer only as a consequence of one of the transactions in the series of related transactions, and
 - (ii) the issuer is obligated to and does complete the transaction substantially in accordance with the terms negotiated at arm's length;
 - (h) that was agreed to by the issuer or a predecessor of the issuer before July 5, 1991, if the issuer is obligated to complete the transaction in accordance with the terms agreed to and generally disclosed at that time or thereafter before the coming into force of this Rule;
 - (i) that
 - (i) was agreed to by the issuer or a predecessor of the issuer after July 5, 1991 but before the coming into force of this Rule,
 - (ii) has not been completed before the coming into force of this Rule,
 - (iii) is being carried out in accordance with the guidelines of Ontario Securities Commission Policy 9.1, and
 - (iv) the issuer is obligated to and does complete the transaction substantially in accordance with the terms agreed to and generally disclosed at the time the transaction was agreed to or thereafter before the coming into force of this Rule;
 - (j) if
 - (i) the transaction was agreed to by the issuer or a predecessor of the issuer on or before the date that the issuer became a reporting issuer, and
 - (ii) the issuer is obligated to and does complete the transaction substantially in accordance with the terms agreed to and generally disclosed at the time the transaction was agreed to or thereafter on or before the date that the issuer became a reporting issuer;
 - (k) if the transaction represents an issuance or transfer by an issuer of securities upon the exercise by a holder of a right to purchase, convert, exchange or retract previously granted by the issuer, which right is attached to a class of securities for which there is a published market, and the issuer is obligated to complete the transaction;
 - (l) that is carried out by an issuer to which the Rule *In the Matter of Certain Trades in Securities of Junior Resource Issuers* (1997), 20 OSCB 1218, as amended by (1999), 22 OSCB 2152, or any successor to that Rule applies, in accordance with that Rule or any successor to that Rule; or
 - (m) that is a distribution
 - (i) of the securities of an issuer and is a related party transaction in respect of the issuer solely because the interested party is an underwriter of the distribution, and
 - (ii) carried out in compliance with, or under an exemption from, the requirements of
 - (A) until Multilateral Instrument 33-105 Underwriting Conflicts comes into force, Part XIII of the Regulation, and
 - (B) after Multilateral Instrument 33-105 comes into force, that Multilateral Instrument.
- (3) This Part does not apply to a person or company that is subject to the requirements of Part IX of the *Loan and Trust Corporations Act*, Part XI of the *Bank Act* (Canada), Part XI of the *Insurance Companies Act* (Canada), or Part XI of the *Trust and Loan Companies Act* (Canada), and the person or company complies with those provisions.

5.2 Disclosure: News Release and Material Change Report

- (1) An issuer shall include in a material change report required to be filed under the Act for a related party transaction
 - (a) a description of the transaction and its material terms;
 - (b) the purpose and business reasons for the transaction;
 - (c) the anticipated effect of the transaction on the issuer's business and affairs;
 - (d) a description of
 - (i) the interest in the transaction of every interested party that is expected to receive, directly or indirectly, as a consequence of the transaction, a benefit that is not also expected to be received on a pro rata basis by all other holders of affected securities, and the issuer insiders, associates, affiliated entities and other related parties of that interested party,
 - (ii) the effect of the transaction on every person or company referred to in subparagraph (i), and
 - (iii) the nature of any benefit that will accrue as a consequence of the transaction to every person or company referred to in subparagraph (i);
 - (e) if subsection 5.4(2) does not apply to the issuer, a discussion of the review and approval process adopted by the board of directors, and the independent committee, if any, of the issuer for the transaction, including any materially contrary view or abstention by a director and any material disagreement between the board and the independent committee;
 - (f) a summary in accordance with section 6.5 of the formal valuation, if any, obtained for the transaction, unless the formal valuation is included in its entirety in the material change report or will be included in its entirety in another disclosure document for the transaction;
 - (g) disclosure in accordance with section 6.8 of every prior valuation in respect of the issuer that has been

made in the 24 months before the date of the material change report

- (i) that relates to the subject matter of or is otherwise relevant to the transaction, and
 - (ii) the existence of which is known after reasonable inquiry to the issuer or to any director or senior officer of the issuer; and
 - (h) the general nature and material terms of any agreement entered into by the issuer, or a related party of the issuer, with an interested party, or a person or company acting jointly or in concert with an interested party, in connection with the transaction.
- (2) If a material change report is filed by a reporting issuer less than 21 days before the expected date of closing of the transaction, the issuer shall explain in the news release required to be issued under the Act and material change report why the shorter period is reasonable or necessary in the circumstances.
- (3) Despite paragraph (1)(f), if an issuer is required to include a summary of the formal valuation in the material change report and the formal valuation is not available at the time the issuer files the material change report, the issuer shall file a supplementary material change report containing the disclosure required by paragraph (1)(f) as soon as the formal valuation is available.

5.3 Copy of Material Change Report - An issuer shall send a copy of any material change report prepared by it in respect of the related party transaction to any securityholder of the issuer upon request and without charge.

5.4 Meeting and Information Circular

- (1) If minority approval is required to be obtained for a related party transaction, the issuer shall
 - (a) call a meeting of holders of affected securities; and
 - (b) send an information circular to holders of affected securities.
- (2) An issuer shall include in the information circular referred to in paragraph (1)(b)
 - (a) the disclosure required by Form 33 of the Regulation, to the extent applicable and with necessary modifications;
 - (b) the disclosure required by item 16 of Form 32 of the Regulation, to the extent applicable, together with a description of rights that may be available to securityholders opposed to the transaction and of legal developments, if any, relating to the type of transaction;
 - (c) a description of the background to the related party transaction;
 - (d) disclosure in accordance with section 6.8 of every prior valuation in respect of the issuer that relates to the subject matter of or is otherwise relevant to the transaction
 - (i) that has been made in the 24 months before the date of the information circular, and
 - (ii) the existence of which is known after reasonable inquiry to the issuer or to any director or senior officer of the issuer;
 - (e) disclosure of any bona fide prior offer that relates to the subject matter of or is otherwise relevant to

the transaction, which was received by the issuer during the 24 months before the transaction was publicly announced, and a description of the offer and the background to the offer; and

- (f) a discussion of the review and approval process adopted by the board of directors and the independent committee, if any, of the issuer for the transaction, including any materially contrary view or abstention by a director and any material disagreement between the board and the independent committee.
- (3) If, after sending the information circular referred to in paragraph (1)(b) and before the date of the meeting, a change occurs that would, if disclosed, reasonably be expected to affect the decision of a beneficial owner of affected securities to vote for or against the related party transaction or to retain or dispose of affected securities, the issuer shall promptly disseminate disclosure of the change
 - (a) in a manner that the issuer reasonably determines will inform beneficial owners of affected securities of the change; and
 - (b) sufficiently in advance of the meeting that the beneficial owners of affected securities will be able to assess the impact of the change.
- (4) If subsection (3) applies, the issuer shall file a copy of the information disseminated contemporaneously with its dissemination.

5.5 Formal Valuation

- (1) Subject to section 5.6, an issuer involved in a related party transaction shall
 - (a) obtain a formal valuation;
 - (b) provide the disclosure required by section 6.2;
 - (c) disclose, in accordance with section 6.5, a summary of the formal valuation in the disclosure document for the related party transaction, unless the formal valuation is included in its entirety in the disclosure document;
 - (d) state in the disclosure document for the related party transaction who will pay or has paid for the valuation; and
 - (e) comply with the other provisions of Part 6 applicable to it relating to formal valuations.
- (2) The board of directors of the issuer or an independent committee of the board shall
 - (a) determine who the valuator will be; and
 - (b) supervise the preparation of the formal valuation.

5.6 Exemptions from Formal Valuation Requirement - Section 5.5 does not apply to an issuer in connection with a related party transaction in any of the following circumstances if the facts supporting reliance upon an exemption are disclosed in both the material change report referred to in section 5.2 and the information circular referred to in paragraph (b) of subsection 5.4(1):

1. *Discretionary Exemption* - The issuer has been granted an exemption from section 5.5 under section 9.1.
2. *Fair Market Value not more than 25 Percent of Market Capitalization* - The transaction

- (a) is not an amalgamation or merger, whether by way of arrangement or otherwise, and
 - (b) is one in which at the date the transaction is agreed to
 - (i) neither the fair market value of the subject matter of, nor the fair market value of the consideration for, the transaction, insofar as it involves all interested parties, is greater than 25 percent of the issuer's market capitalization, or
 - (ii) if either of the values referred to in clause (i) is not readily determinable, the board of directors of the issuer, acting in good faith, determines that the value referred to in clause (i) that is not readily determinable, is not greater than 25 percent of the issuer's market capitalization.
3. *Amalgamation, Merger or Arrangement* - The transaction is
- (a) an amalgamation, merger or arrangement between an issuer or a wholly-owned subsidiary entity of the issuer, and an interested party described in paragraph (c) of the definition of related party without taking into account securities beneficially owned by an affiliated entity of the issuer that is not a subsidiary entity of the issuer, and
 - (b) one in which, as at the date the transaction is agreed to
 - (i) neither the fair market value of the securities of the interested party beneficially owned by persons or companies other than the issuer and persons or companies acting jointly or in concert with the issuer, before the transaction, nor the fair market value of the consideration to be received by those persons or companies under the transaction, is greater than 25 percent of the issuer's market capitalization, or
 - (ii) if either of the values referred to in clause (i) is not readily determinable, the board of directors of the issuer, acting in good faith, determines that the value referred to in clause (i) that is not readily determinable is not greater than 25 percent of the issuer's market capitalization.
4. *Certain Transactions in the Ordinary Course of Business* - The transaction is
- (a) a purchase or sale, in the ordinary course of business of the issuer, of inventory consisting of personal property under an agreement that has been approved by the board of directors of the issuer and the existence of which has been generally disclosed, or
 - (b) a lease of real or personal property under an agreement on reasonable commercial terms that, considered as a whole, are not less advantageous to the issuer than if the lease was with a person or company dealing at arm's length with the issuer and the existence of which has been generally disclosed.
5. *Pro Rata Transaction* - If
- (a) the transaction consists of
 - (i) a rights offering made to holders of affected securities,
 - (ii) a dividend paid in cash or in securities of the issuer or a dividend in specie to holders of affected securities,
 - (iii) a distribution of assets of the issuer directly or indirectly to holders of affected securities, or
 - (iv) a reorganization of one or more classes of an issuer's affected securities to which subparagraphs (i), (ii) and (iii) do not apply, and
 - (b) the interested party is treated identically to all other holders in Canada of affected securities and does not receive, directly or indirectly, as a consequence of the transaction consideration of greater value than that received on a pro rata basis by all other holders of affected securities, except that in the case of a rights offering made to holders of affected securities, an interested party may provide a stand-by commitment, and take up securities under the stand-by commitment, in accordance with the terms of Commission Policy No. 6.2 Rights Offerings or a successor rule.
6. *Negotiated Transaction with Arm's Length Controlling Shareholder* - The interested party beneficially owns, or exercises control or direction over, voting securities of the issuer that carry fewer voting rights than the voting securities beneficially owned, or over which control or direction is exercised, by another securityholder of the issuer whose holding affects materially the control of the issuer and who, in the circumstances of the transaction
- (a) is not also a party to the transaction,
 - (b) is dealing at arm's length with the interested party,
 - (c) supports the transaction, and
 - (d) is treated identically to all other holders in Canada of affected securities and does not receive, directly or indirectly, as a consequence of the transaction a benefit that is not also received on a pro rata basis by all other holders of affected securities.
7. *Bankruptcy, Insolvency or Reorganization* - If
- (a) the transaction is subject to court approval under
 - (i) the *Bankruptcy and Insolvency Act* (Canada) or the *Companies' Creditors Arrangement Act* (Canada),
 - (ii) section 191 of the *Canada Business Corporations Act* (Canada), or
 - (iii) bankruptcy or insolvency laws of another jurisdiction or foreign jurisdiction that are applicable to the transaction,
 - (b) the issuer advises the court of the requirements of this Rule, and
 - (c) the court does not require compliance with section 5.5.
8. *Financial Hardship* - If
- (a) the issuer is insolvent or in serious financial difficulty,
 - (b) the transaction is designed to improve the financial position of the issuer,

- (c) paragraph 7 is not applicable, and
 - (d) the board of directors of the issuer, acting in good faith, determines, and not less than two-thirds of the independent directors of the issuer, acting in good faith, determine, that
 - (i) paragraphs (a) and (b) apply, and
 - (ii) the terms of the transaction are reasonable in the circumstances of the issuer.
9. *Transaction with Wholly-owned Subsidiary Entity* - The transaction is between
- (a) an issuer and one or more wholly-owned subsidiary entities of the issuer and no other person or company,
 - (b) an issuer that is, directly or indirectly, a wholly-owned subsidiary entity of another issuer and that issuer and no other person or company, or
 - (c) two or more wholly-owned subsidiary entities of the issuer and no other person or company.
10. *Transaction with an Interested Party involving another Related Party* - If paragraph 9 does not apply, the transaction is between an issuer and an interested party described in paragraph (c) of the definition of related party, without taking into account securities beneficially owned by an affiliated entity of the issuer that is not a subsidiary entity of the issuer if, to the knowledge of the issuer after reasonable inquiry, no other related party of the issuer other than a wholly-owned subsidiary entity of the issuer either
- (a) beneficially owns, or exercises control or direction over, other than through the related party's interest in the issuer, securities in the interested party that
 - (i) constitute more than five percent of the securities of a class of the interested party, or
 - (ii) could reasonably be expected to result in the related party exercising control or influence over the issuer so as to benefit the interested party, or
 - (b) receives, directly or indirectly, as a consequence of the transaction, other than through its security holding in the interested party referred to in subparagraph (a), a benefit that is not also received on a pro rata basis by all other holders of affected securities.
11. *Loan on Commercial Terms* - The transaction is
- (a) a loan, or the creation of, or an advance under, a credit facility
 - (i) that is obtained by the issuer from an interested party on reasonable commercial terms that are not less advantageous to the issuer than if the loan or credit facility were obtained from a person or company dealing at arm's length with the issuer
 - (ii) that is not, directly or indirectly, convertible into or exchangeable for participating securities or voting securities of the issuer or a subsidiary entity of the issuer and is not otherwise participating in nature or accompanied by rights to acquire participating or voting securities of the issuer or a subsidiary entity of the issuer, and
 - (iii) for which neither principal nor interest is payable, directly or indirectly, in participating securities or voting securities of the issuer or a subsidiary entity of the issuer, or
 - (b) a payment in cash by the issuer to that interested party as payment under the loan or credit facility referred to in paragraph (a).
12. *Amalgamation with No Adverse Effect on Issuer or Minority* - The transaction is a statutory amalgamation between the issuer or a wholly-owned subsidiary entity of the issuer and an interested party that is undertaken in whole or in part for the benefit of another related party, if
- (a) the transaction does not and will not have any adverse tax or other consequences to the issuer, a company resulting from the amalgamation or beneficial owners of affected securities generally,
 - (b) no material actual or contingent liability of the interested party with which the issuer or a wholly-owned subsidiary entity of the issuer is amalgamating will be assumed by the issuer, the wholly-owned subsidiary entity of the issuer or a successor to the issuer,
 - (c) the related party agrees to indemnify the issuer against any and all liabilities of the interested party with which the issuer, or a wholly-owned subsidiary entity of the issuer is amalgamating,
 - (d) after the transaction, the nature and extent of the equity participation of holders of affected securities in the amalgamated entity will be the same as, and the value of their equity participation will not be less than, the value of their interest in the issuer before the transaction, and
 - (e) the related party pays for all of the costs and expenses of or relating to or resulting from the transaction.
13. *Transaction Size* - The transaction is one in which, at the date the transaction is agreed to
- (a) neither the fair market value of the subject matter of, nor the fair market value of the consideration for, the transaction is \$500,000 or more, or
 - (b) if either of the values referred to in subparagraph (a) is not readily determinable, the board of directors of the issuer that is the subject of the related party transaction, acting in good faith, determines that the value referred to in subparagraph (a) that is not readily determinable is less than \$500,000.
14. *Distribution of Listed Securities* - The transaction involves a distribution by an issuer of its securities to an interested party for cash consideration, if
- (a) the securities have been listed and posted for trading on The Toronto Stock Exchange, The Montreal Exchange or the Canadian Venture Exchange or any predecessor market to those stock exchanges for the 12 months immediately preceding the date that the transaction is agreed to,
 - (b) a liquid market for the securities exists,
 - (c) neither the issuer nor, to the knowledge of the issuer after reasonable inquiry, the interested party has knowledge of any material non-public information concerning the issuer or its securities that has not been generally disclosed, and the disclosure document for the related party transaction includes a statement to that effect, and

- (d) the disclosure document for the related party transaction includes a description of the effect of the distribution on the direct or indirect voting interest of the interested party.
15. *Asset Resale* - The subject matter of the related party transaction was acquired by the issuer or an interested party, as the case may be, in a prior transaction with a person or company acting at arm's length that was agreed to not more than 12 months before the date that the related party transaction is agreed to and a qualified valuator, independent of all interested parties to the transaction, as determined in accordance with section 6.1, provides a written opinion that, after making such adjustments, if any, as the valuator considers appropriate in the exercise of the valuator's professional judgment
- (a) the value of the consideration payable by the issuer for the subject matter of the related party transaction is not more than the value of the consideration paid by the interested party in the prior arm's length transaction, or
- (b) the value of the consideration to be received by the issuer for the subject matter of the related party transaction is not less than the value of the consideration paid by the issuer in the prior arm's length transaction.
16. *Non-redeemable Investment Fund* - The issuer is a non-redeemable investment fund that
- (a) at least once each quarter calculates and publicly disseminates the net asset value of its securities, and
- (b) at the time of announcing the related party transaction, publicly disseminates the net asset value of its securities as at the business day before announcing the related party transaction.
- 5.7 **Minority Approval** - Subject to section 5.8, an issuer shall not carry out a related party transaction unless minority approval for the related party transaction has been obtained under Part 8.

5.8 Exemptions from Minority Approval

- (1) Section 5.7 does not apply to an issuer in connection with a related party transaction in any of the following circumstances if the facts supporting reliance upon an exemption are disclosed in both the material change report referred to in section 5.2 and the information circular referred to in paragraph (b) of subsection 5.4(1):
1. *Discretionary Exemption* - The issuer has been granted an exemption from section 5.7 under section 9.1.
 2. *Fair Market Value not more than 25 Percent of Market Capitalization* - The circumstances described in paragraph 2 or 3 of section 5.6.
 3. *Other Transactions Exempt from Formal Valuation* - The circumstances described in paragraph 4, 5, 6, 9, 10, 11 or 12 of section 5.6.
 4. *Bankruptcy* - The circumstances described in subparagraphs 7(a) and 7(b) of section 5.6, if the court does not require compliance with section 5.7.
 5. *Financial Hardship* - The circumstances described in paragraph 8 of section 5.6, if there is no other requirement, corporate or otherwise, to hold a meeting to obtain any approval of the holders of any class of affected securities.

6. *90 Percent Exemption* - Subject to subsection (2), one or more interested parties beneficially owns 90 percent or more of the outstanding securities of a class of affected securities at the time that the related party transaction is proposed and either
- (a) an appraisal remedy is available to holders of the class of affected securities under the statute under which the issuer is organized or is governed as to corporate law matters, or
- (b) if the appraisal remedy referred to in subparagraph (a) is not available, holders of the class of affected securities are given an enforceable right that is substantially equivalent to the appraisal remedy provided for in subsection 185(4) of the OBCA and that is described in an information circular or other document sent to securityholders in connection with a meeting to approve the related party transaction.
- (2) If there are two or more classes of affected securities, paragraph 6 of subsection (1) applies only to a class for which the interested party beneficially owns, or the interested parties beneficially own, 90 percent or more of the outstanding securities of the class.

PART 6 FORMAL VALUATIONS AND PRIOR VALUATIONS

6.1 Independence

- (1) Every formal valuation required by this Rule for a transaction shall be prepared by an independent valuator for the transaction having appropriate qualifications.
- (2) Subject to subsections (3), (4) and (5), it is a question of fact as to whether
- (a) a valuator is independent of an interested party;
- (b) a person or company is independent of an interested party, for the purpose of subparagraph (b)(ii) of subsection 1.3(1); and
- (c) a valuator or a person or company referred to in paragraph (b) has appropriate qualifications.
- (3) A valuator or a person or company referred to in paragraph (2)(b) is not independent of an interested party in connection with a transaction if
- (a) the valuator or the person or company or an affiliated entity of either of them is an issuer insider, associate or affiliated entity of the interested party;
- (b) except in the circumstances described in paragraph (e), and subject to subsection (5), the valuator or the person or company or an affiliated entity of either of them acts as an adviser to the interested party in respect of the transaction;
- (c) the compensation of the valuator or the person or company or an affiliated entity of either of them depends in whole or in part upon an agreement, arrangement or understanding that gives the valuator or person or company or affiliated entity of either of them a financial incentive in respect of the conclusions reached in the formal valuation or opinion or the outcome of the transaction;
- (d) the valuator or the person or company or an affiliated entity of either of them is
- (i) a manager or co-manager of a soliciting dealer group formed in respect of the transaction, or

- (ii) a member of the soliciting dealer group, if the valuator or person or company or affiliated entity of either of them, in its capacity as a soliciting dealer, performs services beyond the customary soliciting dealer's function or receives more than the per security or per securityholder fees payable to other members of the group;
 - (e) the valuator or the person or company is the independent auditor of the issuer or of an interested party, or the valuator or person or company is an affiliated entity of the auditor, unless neither the valuator nor the person or company nor an affiliated entity of either of them will be the independent auditor of the issuer or an interested party upon completion of the transaction and that fact has been publicly disclosed; or
 - (f) the valuator or the person or company or an affiliated entity of either of them has a material financial interest in the completion of the transaction.
- (4) A valuator or a person or company referred to in paragraph (2)(b) that is paid by one or more interested parties to a transaction or is paid jointly by the issuer and one or more interested parties to a transaction to prepare a formal valuation for a transaction or to provide the opinion referred to in subparagraph (b)(ii) of subsection 1.3(1) for a transaction is not, by virtue of that fact alone, not independent.
- (5) For the purpose of paragraph (3)(b), a valuator or a person or company referred to in paragraph (2)(b) that is retained by an issuer to prepare a formal valuation for an issuer bid or to provide the opinion referred to in subparagraph (b)(ii) of subsection 1.3(1) for an issuer bid is not, by virtue of that fact alone, considered to be an adviser to the interested party in respect of the transaction.

6.2 Disclosure Re Valuator - An issuer or offeror required to obtain a formal valuation in respect of a transaction or that relies on an opinion referred to in subparagraph (b)(ii) of subsection 1.3(1) or paragraph 15 of section 5.6 shall include in the disclosure document for the transaction

- (a) a statement that the valuator or the person or company has been determined to be qualified and independent;
- (b) a description of any past, present or anticipated relationship between the valuator or the person or company and the issuer or an interested party that may be relevant to a perception of lack of independence;
- (c) a description of the compensation paid or to be paid to the valuator or the person or company;
- (d) a description of any other factors relevant to a perceived lack of independence of the valuator or the person or company;
- (e) the basis for determining that the valuator or the person or company is qualified; and
- (f) the basis for determining that the valuator or the person or company is independent, despite any perceived lack of independence, including the amount of the compensation or other factors referred to in paragraphs (b) and (d).

6.3 Subject Matter of Formal Valuation

- (1) An issuer or offeror required to obtain a formal valuation under this Rule shall provide the valuation in respect of

- (a) the offeree securities, in the case of an insider bid or issuer bid;
 - (b) the affected securities, in the case of a going private transaction;
 - (c) the subject matter of the transaction, in the case of a related party transaction; and
 - (d) except as provided in subsection (2), any non-cash consideration being offered in or forming part of the transaction.
- (2) A formal valuation of non-cash consideration is not required if
- (a) the non-cash consideration consists of securities of a class of an issuer for which a liquid market exists;
 - (b) the securities offered as non-cash consideration
 - (i) constitute 10 percent or less of the aggregate number of securities of the class that are issued and outstanding immediately before the distribution of the securities offered as non-cash consideration, and
 - (ii) are freely tradeable;
 - (c) the valuator is of the opinion that a valuation of the non-cash consideration is not required; and
 - (d) the issuer or offeror required to obtain the formal valuation states in the disclosure document for the transaction that the issuer or offeror has no knowledge of any material non-public information concerning the issuer of the securities or its securities that has not been generally disclosed.

6.4 Preparation of Formal Valuation

- (1) A person or company preparing a formal valuation under this Rule shall
 - (a) prepare the formal valuation in a diligent and professional manner;
 - (b) prepare the formal valuation as of an effective date that is not more than 120 days before the earlier of
 - (i) the date that a disclosure document for the transaction is first sent to securityholders, if applicable, and
 - (ii) the date that a disclosure document is filed;
 - (c) make appropriate adjustments in the formal valuation for material intervening events of which it is aware between the effective date of the valuation and the earlier of the dates referred to in paragraph (b);
 - (d) in determining fair market value of securities, not include in the formal valuation a downward adjustment to reflect the liquidity of the securities, the effect of the transaction on the securities or the fact that the securities do not form part of a controlling interest; and
 - (e) provide sufficient disclosure in the formal valuation to allow the beneficial owners of the securities to understand the principal judgments and principal underlying reasoning of the valuator so as to form a reasoned judgment of the valuation opinion or conclusion.

- (2) National Instrument 52-101 Future Oriented Financial Information does not apply to a formal valuation for which financial forecasts and projections are relied upon and disclosed.

6.5 Summary of Formal Valuation

- (1) An issuer or offeror that is required by this Rule to provide a summary of a formal valuation shall ensure that the summary provides sufficient detail to allow the beneficial owners of the securities to understand the principal judgments and principal underlying reasoning of the valuator so as to form a reasoned judgment of the valuation opinion or conclusion.
- (2) In addition to the disclosure referred to in subsection (1), if an issuer or offeror is required by this Rule to provide a summary of a formal valuation, the issuer or offeror shall ensure that the summary
- (a) discloses
 - (i) the valuation date, and
 - (ii) any distinctive material benefit that might accrue to an interested party as a consequence of the transaction, including the earlier use of available tax losses, lower income taxes, reduced costs or increased revenues;
 - (b) if the formal valuation differs materially from a prior valuation, explains the differences between the two valuations or, if it is not practicable to do so, the reasons why it is not practicable to do so;
 - (c) indicates an address where a copy of the formal valuation is available for inspection; and
 - (d) states that a copy of the formal valuation will be sent to any securityholder upon request and without charge.

6.6 Filing of Formal Valuation

- (1) An issuer or offeror required to obtain a formal valuation in respect of a transaction shall file a copy of the formal valuation
- (a) concurrently with the sending of the disclosure document for the transaction to securityholders; or
 - (b) concurrently with the filing of a material change report for a related party transaction for which no disclosure document is sent to securityholders, or if the formal valuation is not available at the time of filing the material change report, as soon as the formal valuation is available.
- (2) If the formal valuation is included in its entirety in a disclosure document, an issuer or offeror satisfies the requirement in subsection (1) by filing the disclosure document.

6.7 Valuator's Consent - An issuer or offeror required to obtain a formal valuation shall

- (a) obtain the valuator's consent to its filing and to the inclusion of the formal valuation or disclosure of a summary of the formal valuation in the disclosure document for the transaction for which the formal valuation was obtained; and
- (b) include in the disclosure document a statement signed by the valuator substantially as follows:

We refer to the formal valuation dated ■, which we prepared for (indicate name of the person or company) for (briefly describe the transaction for which the formal valuation was prepared). We consent to the filing of the formal valuation with the Ontario Securities Commission and the inclusion of [a summary of the formal valuation/ the formal valuation] in this document.

6.8 Disclosure of Prior Valuation

- (1) A person or company required to disclose a prior valuation shall, in the document in which the person or company is required to disclose the prior valuation
- (a) disclose sufficient detail to enable beneficial owners of securities to understand the prior valuation and its relevance to the present transaction;
 - (b) indicate an address where a copy of the prior valuation is available for inspection; and
 - (c) state that a copy of the prior valuation will be sent to any securityholder upon request and without charge.
- (2) If there are no prior valuations, the existence of which is known after reasonable inquiry, the person or company preparing the document in which the person or company would be required to disclose the prior valuation, if one existed, shall include a statement to that effect in the document.
- (3) Despite anything to the contrary contained in this Rule, disclosure of a prior valuation is not required in a document if
- (a) the contents of the prior valuation are not known to the person or company required under this Rule to disclose the prior valuation;
 - (b) the prior valuation is not reasonably obtainable by the person or company referred to in paragraph (a), irrespective of any obligations of confidentiality; and
 - (c) the document contains statements in respect of the prior valuation substantially to the effect of paragraphs (a) and (b).

6.9 Filing of Prior Valuation - An issuer or offeror required to disclose a prior valuation shall file a copy of the prior valuation concurrently with the filing of the document to which the prior valuation relates.

PART 7 INDEPENDENT DIRECTORS

7.1 Independent Directors

- (1) Subject to subsections (2) and (3), it is a question of fact as to whether a director of an issuer is independent.
- (2) A director of an issuer is not independent in connection with a transaction if
- (a) the director is currently, or has been at any time during the 12 months before the date of the transaction, an employee, issuer insider or associate of an interested party or an affiliated entity of an interested party, other than solely in his or her capacity as a director of the issuer;
 - (b) the director is currently, or has been at any time during the 12 months before the date of the transaction, an adviser to an interested party in connection with the transaction, an employee, issuer insider or

associate of any person or company acting as an adviser to an interested party in connection with the transaction or an affiliated entity of the adviser, other than solely in his or her capacity as a director of the issuer;

- (c) the director has a material financial interest in an interested party or an affiliated entity of an interested party or it is anticipated that the director will, in the event that the transaction is successful, be provided with the opportunity to obtain a material financial interest in an interested party, an affiliated entity of the interested party, or in the issuer; or
 - (d) the director would reasonably be expected to receive a benefit as a consequence of the transaction that is not also received on a pro rata basis by all other beneficial owners in Canada of affected securities.
- (3) For the purposes of this section, in the case of an issuer bid, a director of the issuer is not, by that fact alone, not independent of the issuer.

PART 8 MINORITY APPROVAL

8.1 From Holders of Affected Securities

- (1) Subject to subsection (2), if minority approval is required for a going private transaction or related party transaction, it shall be obtained from the holders of every class of affected securities of the issuer, in each case voting separately as a class.
- (2) If minority approval is required for a going private transaction or a related party transaction and the transaction would affect a particular series of a class of affected securities of the issuer in a manner different from other securities of the class, then the holders of the series shall be entitled to vote separately as a series.
- (3) In determining minority approval for a going private transaction or a related party transaction, an issuer shall exclude the votes attached to affected securities that, to the knowledge of the issuer or any interested party or their respective directors or senior officers, after reasonable inquiry, are beneficially owned or over which control or direction is exercised by
 - (a) the issuer;
 - (b) subject to section 8.2, an interested party, unless, in the context of a related party transaction, the interested party is treated identically to all other holders in Canada of affected securities and does not receive, directly or indirectly, as a consequence of the transaction, consideration of greater value than that received by all other holders of affected securities;
 - (c) a related party of an interested party, unless
 - (i) the related party is a director of the issuer who is independent of the interested party, or
 - (ii) in the context of a related party transaction, the related party and interested party are treated identically to all other holders in Canada of affected securities and do not receive, directly or indirectly, as a consequence of the transaction, consideration of greater value than that received by all other holders of affected securities and the related party of an interested party does not hold, directly or indirectly, whether alone or jointly

or in concert with others, securities of more than one party to the transaction sufficient to affect materially the control of such parties; and

- (d) a person or company acting jointly or in concert with a person or company referred to in paragraph (b) or (c) in respect of the transaction.

8.2 Multi-Step Transactions - Despite paragraphs (b) and (c) of subsection 8.1(3), the votes attached to securities tendered to a formal bid may be included as votes in favour of a subsequent going private transaction in the determination of whether the requisite minority approval has been obtained if

- (a) the securityholder tendering the securities
 - (i) did not receive
 - (A) a consideration per security that is not identical in amount and type to that paid to all other beneficial owners in Canada of affected securities of the same class, or
 - (B) consideration of greater value than that paid to all other beneficial owners of affected securities of the same class, or
 - (ii) upon completion of the transaction, did not beneficially own, or exercise control or direction over, participating securities of a class other than affected securities;
- (b) the going private transaction is completed no later than 120 days after the date of expiry of the formal bid;
- (c) the going private transaction is proposed by the offeror who made the formal bid or an affiliated entity of the offeror and involves the outstanding securities of the same class that were the subject of the formal bid and that were not acquired by the offeror under the formal bid;
- (d) the consideration per security in the subsequent going private transaction is
 - (i) at least equal in value to the consideration per security in the formal bid paid by the offeror, and
 - (ii) in the same form as the consideration per security in the formal bid, and if the consideration paid consisted of securities of the person or company, consists of the same securities; and
- (e) the disclosure document for the formal bid
 - (i) disclosed the intent to effect the subsequent transaction,
 - (ii) contained a summary of a formal valuation of the securities in accordance with the applicable provisions of Part 6, or contained the valuation in its entirety, if the offeror in the formal bid was subject to and not exempt from the requirement to obtain a formal valuation,
 - (iii) identified the securities, if known to the offeror after reasonable inquiry, the votes attached to which would be required to be excluded in the determination of whether the requisite minority approval of the subsequent transaction had been obtained,
 - (iv) stated that the subsequent transaction would be subject to minority approval,

- (v) identified each class of securities, the holders of which would be entitled to vote separately as a class on the subsequent transaction,
- (vi) described the tax consequences of both the formal bid and the subsequent going private transaction, if, at the time of making the formal bid, the tax consequences arising from the subsequent going private transaction
 - (A) were known or reasonably foreseeable to the offeror, and
 - (B) were reasonably expected to be different from the tax consequences of tendering to the formal bid, and
- (vii) disclosed that the tax consequences of the formal bid and the subsequent going private transaction may be different, if, at the time of making the formal bid, the offeror did not know or could not reasonably foresee the tax consequences arising from the subsequent going private transaction.

PART 9 EXEMPTION

- 9.1 Exemption** - The Director may grant an exemption to this Rule, in whole or in part, subject to such conditions or restrictions as may be imposed in the exemption.

PART 10 EFFECTIVE DATE

- 10.1 Effective Date** - This Rule comes into force on May 1, 2000.

**ONTARIO SECURITIES COMMISSION
COMPANION POLICY 61-501CP
TO ONTARIO SECURITIES COMMISSION RULE 61-501
INSIDER BIDS, ISSUER BIDS, GOING PRIVATE
TRANSACTIONS AND RELATED PARTY TRANSACTIONS**

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**ONTARIO SECURITIES COMMISSION
COMPANION POLICY 61-501CP
TO ONTARIO SECURITIES COMMISSION RULE 61-501
INSIDER BIDS, ISSUER BIDS, GOING PRIVATE
TRANSACTIONS AND RELATED PARTY TRANSACTIONS**

PART 1 GENERAL

- 1.1 General** - The Commission regards it as essential, in connection with the disclosure, valuation, review and approval processes followed for insider bids, issuer bids, going private transactions and related party transactions, that all securityholders be treated in a manner that is fair and that is perceived to be fair. In the view of the Commission, issuers and others who benefit from access to the capital markets assume an obligation to treat securityholders fairly and the fulfilment of this obligation is essential to the protection of the public interest in maintaining capital markets that operate efficiently, fairly and with integrity.

The Commission does not consider that insider bids, issuer bids, going private transactions and related party transactions are inherently unfair. It recognizes, however, that these transactions are capable of being abusive or unfair, and has made Rule 61-501 (the "Rule") to regulate these transactions.

This Policy expresses the Commission's views on certain matters related to the Rule.

PART 2 DEFINITIONS AND INTERPRETATION

- 2.1 Director** - The term "director" is used frequently in the Rule. By virtue of Rule 14-501 Definitions, the term has the meaning in section 1 of the Act. The Commission is of the view that, by virtue of this definition, in appropriate circumstances a director of a general partner in a limited partnership can be considered to be a director of the limited partnership.
- 2.2 Freely Tradeable** - In order for securities to be "freely tradeable" for purposes of the Rule, all hold periods imposed by Ontario securities law must have expired, any period of time under Ontario securities law for which an issuer must be a reporting issuer must have passed and the other conditions of the definition must be met. Securities that can only be distributed under a prospectus or in reliance on a prospectus exemption, including any exemption in Ontario securities law applicable to control person distributions, would not be considered to be freely tradeable.
- 2.3 Jointly or in Concert**
- (1) The Act sets out certain circumstances where the presumption will arise that parties are acting jointly or in concert. Paragraph (b) of subsection 1.2(1) of the Rule provides that the term "acting jointly or in concert" has the meaning ascribed to it in section 91 of the Act. The Commission is of the view that, for an insider bid, an offeror and an insider may be viewed as acting jointly or in concert if an agreement, commitment or understanding between an offeror and an insider provides that the insider shall not tender to the offer or provides the insider with an opportunity not offered to all securityholders to maintain or acquire a direct or indirect equity interest in the offeror, the issuer or a material asset of the issuer.

- (2) Concern has been expressed that agreements by a shareholder to tender into a proposed take-over bid or to vote in favour of a proposed transaction, which are commonly referred to as lock-up agreements, may result in the selling shareholder being seen to be acting jointly or in concert with an acquiror. While the language of section 91 of the Act is broad, and the particular facts of any case must be considered, the Commission is of the view that an ordinary lock-up agreement with an identically treated shareholder should not in and of itself generally result in arm's length parties being seen to be acting jointly or in concert.

2.4 Issuer Bid

- (1) The term "issuer bid" is defined in National Instrument 14-101 Definitions as having the meaning ascribed to that term in securities legislation (in Ontario, subsection 89(1) of the Act). Subject to subsection (2), the Commission is of the view that, by virtue of the provisions of section 92 of the Act, an offer to acquire securities of the issuer made by a wholly-owned subsidiary entity of the issuer would be an issuer bid.
- (2) The Commission is of the view that there may be limited circumstances in which a purchase of securities of an issuer made by a wholly-owned subsidiary entity of the issuer may not be an issuer bid. An example of one such situation is where the wholly-owned subsidiary entity of the issuer is a registered dealer and the registered dealer is not acting at the direction of the issuer in making the purchases, e.g., a registered dealer acting in its capacity as an underwriter or agent for a purchaser other than the issuer.

2.5 Director for Purposes of Section 1.3 - Subparagraph (b)(iii) of subsection 1.3(1) of the Rule and subsection 1.3(4) of the Rule require certain letters to be sent to the Director for purposes of satisfying the liquid market test. Those letters should be sent to the Director, Take-over/Issuer Bids, Mergers and Acquisitions, Corporate Finance Branch.

2.6 Going Private Transactions Carried Out in Accordance with Part 4 - Paragraph (c) of subsection 4.3(1) of the Rule provides an exemption from the 40 day delivery requirement in the OBCA if the going private transaction is carried out in accordance with Part 4 of the Rule. Paragraph (e) of subsection 5.1(2) of the Rule provides that Part 5 of the Rule does not apply to a related party transaction that is a going private transaction carried out in accordance with Part 4 of the Rule. If the issuer relies on or obtains an exemption from the valuation or majority of the minority requirements in Part 4 of the Rule, the Commission still views the going private transaction as being carried out in accordance with Part 4 of the Rule.

2.7 Related Party Transactions Carried Out in Accordance with Policy 9.1 - Paragraph (d) of subsection 4.1(2) of the Rule provides that Part 4 of the Rule does not apply to a going private transaction that was announced before the coming into force of the Rule and, among other things, is being carried out in accordance with the guidelines of Ontario Securities Commission Policy 9.1. Paragraph (i) of subsection 5.1(2) provides a similar exemption for related party transactions. The Commission is of the view that the transaction is being carried out in accordance with the guidelines of Ontario Securities Commission Policy 9.1

- (1) if Policy 9.1 is being complied with, or
- (2) if all or any part of a transaction is not being carried out in accordance with Policy 9.1, the transaction is being carried out in accordance with a "no-action letter" granted by staff.

2.8 Persons or Companies Involved in a Transaction - In the definitions of "interested party", "going private transaction"

and "related party transaction", the Rule refers to a person or company involved in a transaction or a transaction involving a person or company. In those situations, the Rule sets out certain consequences for the person or company (e.g., disclosure, exclusion for minority approval purposes). The Commission is of the view that a director or senior officer of an issuer is not involved in a transaction merely because the director or senior officer is acting in that capacity in negotiating or approving the transaction.

2.9 Amalgamations

- (1) Generally, a transaction is a going private transaction if the interest of a beneficial owner of a participating security of an issuer may be terminated without the beneficial owner's consent as a consequence of the transaction, a related party of the issuer is involved in the transaction and the transaction does not come within the exceptions to the definition of going private transaction in the Rule. The Commission is of the view that in the normal situation, where two or more arm's length operating corporations amalgamate and shareholders of the amalgamating corporations receive non-redeemable participating securities of the amalgamated corporation, a beneficial owner's interest in a participating security is not being terminated and therefore the transaction is not a going private transaction.
- (2) An amalgamation between a corporation and one or more related parties of the corporation is a related party transaction for all of the amalgamating corporations.
- (3) Exemptions from the valuation and minority approval requirements of the Rule may be available under paragraphs 3 and 10 of section 5.6 and paragraphs 2 and 3 of subsection 5.8(1) of the Rule for an upstream corporation amalgamating with a downstream corporation. Those exemptions are not available for the downstream corporation. Similarly, those exemptions are not available for amalgamating corporations that are related parties because of a common controlling shareholder.
- (4) Paragraph 5 of section 5.6 and paragraph 3 of subsection 5.8(1) contain an exemption from the valuation requirement and minority approval requirement for certain transactions, including a reorganization of one or more classes of an issuer's affected securities if certain conditions are satisfied. A reorganization, as referred to in those paragraphs, is a reorganization of capital and would not encompass an amalgamation of the issuer with another issuer.

2.10 Same Consideration - One of the conditions to the valuation for second step going private transactions exemption in paragraph 4 of section 4.5 is that the consideration per security paid in the going private transaction is in the same form as the consideration per security paid in the formal bid. The Commission is aware that often in going private transactions, the consideration takes the form of redeemable preference shares, which are immediately redeemed for cash. The Commission is of the view that where the cash paid on redemption is the same as the cash consideration paid on the formal bid, the consideration in the going private transaction is in the same form as the consideration paid in the formal bid.

2.11 Arm's Length - Section 1.4 of the Rule provides that it is a question of fact whether two or more persons or companies act, negotiate or deal with each other at arm's length. The Commission is of the view that persons or companies related to each other by blood or marriage would not normally be considered to be dealing with each other at arm's length. The Commission also notes that in the case of the exemptions in paragraph 3 of subsection 2.4(1) and paragraph 2 of subsection 4.5(1), the arm's length relationship must be between the selling securityholder and all persons or companies that negotiated with the selling securityholder.

2.12 Previous Arm's Length Negotiations - The Commission notes that the previous arm's length negotiation exemption is based on the view that such negotiations can be a substitute for a valuation. An important requirement for the exemption to be available is that the offeror or proponent of the going private transaction, as the case might be, engages in "reasonable inquiries" to determine whether various circumstances exist. In the Commission's view, if an offeror cannot satisfy this requirement, through receipt of representations of the parties directly involved or some other suitable method, the offeror or proponent of the transaction is not entitled to rely on this exemption.

2.13 Collateral Benefit

- (1) A number of provisions in the Rule turn on whether a particular securityholder is receiving consideration of greater value than that received by or paid to other securityholders.
- (2) The Commission notes that the words "consideration of greater value" are found in subsection 97(2) of the Act, which subsection contains what is commonly referred to as the "collateral benefit rule".
- (3) Decisions considering subsection 97(2) of the Act may be of assistance in interpreting the relevant provisions in the Rule.
- (4) The Commission is of the view that a securityholder does not receive consideration of greater value than another securityholder merely as a result of holding more shares than another securityholder.

PART 3 MAJORITY OF THE MINORITY APPROVAL

3.1 Majority of the Minority Approval - While the Rule provides, in a number of circumstances, for minority approval, the Commission recognizes that such a requirement may give rise to abuses. As the purpose of the Rule is to ensure fair treatment of minority securityholders, unjustifiable minority tactics in a situation involving a minimal minority position may cause the Director to grant an exemption from the requirement to obtain minority approval.

PART 4 DISCLOSURE

4.1 Form 33 Disclosure

- (1) Form 32 of the Regulation (the form for a take-over bid circular) requires for an insider bid, and subsection 2.2(2) of the Rule requires for a stock exchange insider bid, the disclosure required by Form 33 of the Regulation, appropriately modified. In the view of the Commission, Form 33 disclosure would generally include, in addition to Form 32 disclosure, disclosure with respect to the following items, with necessary modifications, in the context of an insider bid or a stock exchange insider bid:
 1. Item 10 Reasons for Bid
 2. Item 14 Acceptance of Bid
 3. Item 15 Benefits from Bid
 4. Item 17 Other Benefits to Insiders, Affiliates and Associates
 5. Item 18 Arrangements Between Issuer and Security Holder
 6. Item 19 Previous Purchases and Sales
 7. Item 21 Valuation
 8. Item 24 Previous Distribution
 9. Item 25 Dividend Policy
 10. Item 26 Tax Consequences
 11. Item 27 Expenses of Bid
- (2) Paragraph (a) of subsection 4.2(2) of the Rule and paragraph (a) of subsection 5.4(2) of the Rule require, for a

going private transaction and a related party transaction, respectively, the disclosure required by Form 33 of the Regulation, to the extent applicable and with necessary modifications. In the view of the Commission, Form 33 disclosure would generally include disclosure with respect to the following items, with necessary modifications, in the context of those transactions:

1. Item 5 Consideration Offered
2. Item 10 Reasons for Bid
3. Item 11 Trading in Securities to be Acquired
4. Item 12 Ownership of Securities of Issuer
5. Item 13 Commitments to Acquire Securities of Issuer
6. Item 14 Acceptance of Bid
7. Item 15 Benefits from Bid
8. Item 16 Material Changes in the Affairs of Issuer
9. Item 17 Other Benefits to Insiders, Affiliates and Associates
10. Item 18 Arrangements Between Issuer and Security Holder
11. Item 19 Previous Purchases and Sales
12. Item 20 Financial Statements
13. Item 21 Valuation
14. Item 22 Securities of Issuer to be Exchanged for Others
15. Item 23 Approval of Bid
16. Item 24 Previous Distribution
17. Item 25 Dividend Policy
18. Item 26 Tax Consequences
19. Item 27 Expenses of Bid
20. Item 28 Judicial Developments
21. Item 29 Other Material Facts
22. Item 30 Solicitations

4.2 Disclosure of Financial Information - The Commission is of the view that, in order to provide securityholders with sufficiently detailed information to form a reasoned judgment, a disclosure document delivered to securityholders in respect of transactions subject to and not exempt from the formal valuation requirements of the Rule should contain, unless such information would be irrelevant or unavailable, summary disclosure of comparative historical annual financial information over the previous three years and of historical interim financial information for the most recent period and the comparative period in the previous year, together with summary information concerning key financial statement ratios and statistics and key operating statistics over the same periods. This disclosure would be in addition to any disclosure required under Ontario securities law or referred to in Staff Accounting Communique No. 7: *Financial Disclosure in Information Circulars*, or other Staff Accounting Communiqués or any successor instruments.

4.3 Disclosure of Smaller Related Party Transactions - The Commission is of the view that transactions involving related parties, and beneficial ownership by an issuer of, or an issuer's exercise of control or direction over, securities of related parties other than the issuer's subsidiary entities, should be disclosed to securityholders if they are material either individually or in the aggregate, in order to provide securityholders with sufficiently detailed information to form a reasoned judgment regarding such matters as the election of directors. If such transactions or ownership do not otherwise require immediate disclosure, annual disclosure may suffice. Issuers are referred, without limitation, to item 8 of Form 30 of the Regulation and other similar information circular requirements, as well as to section 3840 of the Handbook.

PART 5 VALUATIONS

5.1 Formal Valuations

- (1) The Rule requires formal valuations in a number of circumstances. The Commission is of the view that a

conclusory statement of opinion as to the value or range of values of the subject matter of the formal valuation does not by itself achieve this purpose.

- (2) The disclosure standards proposed by the Investment Dealers Association of Canada and Appendix A to Standard #110 of the Canadian Institute of Chartered Business Valuators each generally represent a reasonable approach to meeting the applicable legal requirements. Specific disclosure standards, however, cannot be construed as a substitute for the professional judgment and responsibility of the valuator and, on occasion, additional disclosure may be necessary.
- (3) A person or company required to have a formal valuation prepared should, at the request of the valuator, promptly furnish the valuator with access to the person or company's management and advisers and to all material information in its possession relevant to the formal valuation. The valuator is expected to use that access to perform a comprehensive review and analysis of information upon which the formal valuation is based. The valuator should form its own independent views of the reasonableness of this information, including any forecasts or projections or other measurements of the expected future performance of the enterprise, and of any of the assumptions upon which it is based, and adjust the information accordingly.
- (4) The disclosure in the valuation of the scope of review should include a description of any limitation on the scope of the review and the implications of the limitation on the valuator's conclusion. Scope limitations should not be imposed by the issuer, an interested party or the valuator, but should be limited to those beyond their control that arise solely as a result of unusual circumstances. In addition, it is inappropriate for any interested party to exercise or attempt to exercise any influence over a valuator.
- (5) The person or company responsible for obtaining a formal valuation should work in cooperation with the valuator to ensure that the requirements of the Rule are satisfied.
- (6) Subsection 2.3(2) of the Rule provides that in the context of an insider bid, an independent committee of the offeree issuer shall, and the offeror shall enable the independent committee to, determine who the valuator will be and supervise the preparation of the formal valuation. The Commission is aware that an independent committee could attempt to use this requirement as a means to delay or impede an insider bid viewed by them as unfriendly. In a situation where an offeror is of the view that an independent committee is not acting in a timely manner in having the formal valuation prepared, the offeror may seek relief under section 9.1 of the Rule from the requirement that the issuer obtain a valuation.
- (7) Similarly, in circumstances where an independent committee is of the view that a bid that has been announced will not actually be made or that the bid is not being made in good faith, an independent committee may apply for relief from the requirement that the independent committee determine the valuator and supervise the preparation of the valuation.
- (8) Subsection 6.4(2) of the Rule provides that National Instrument 52-101 Future-Oriented Financial Information does not apply to a formal valuation for which financial forecasts and projections are relied upon and disclosed. National Instrument 52-101 will replace National Policy No. 48 Future-Oriented Financial Information. Until such time, National Policy No. 48 does not apply to a formal valuation for which financial forecasts and projections are relied upon and disclosed.

5.2 Independent Valuators - While, except in certain prescribed situations, the Rule provides that it is a question of fact as to whether a valuator or a person or company providing the opinion referred to in subparagraph (b)(ii) of subsection 1.3(1) is independent, situations have been identified in the past that raise serious concerns for the Commission and that must be disclosed and assessed for materiality. In determining the independence of the valuator or person or company from the interested party, a number of factors may be relevant, including whether

- (a) the valuator or the person or company or an affiliated entity of either of them has a material financial interest in future business in respect of which an agreement, commitment or understanding exists involving the issuer, an interested party of the issuer or an associate or affiliated entity of the issuer or interested party;
- (b) during the 24 months before the valuator or person or company was first contacted for the purpose of the formal valuation or opinion, the valuator or the person or company or an affiliated entity of either of them
 - (i) had a material involvement in an evaluation, appraisal or review of the financial condition of an interested party or an associate or affiliated entity of the interested party, other than the issuer,
 - (ii) had a material involvement in an evaluation, appraisal or review of the financial condition of an issuer or an associate or an affiliated entity of the issuer, if the evaluation, appraisal or review was carried out at the direction or request of the interested party or paid for by the interested party, other than the issuer in the case of an issuer bid,
 - (iii) acted as a lead or co-lead underwriter of a distribution of securities by the interested party, or acted as a lead or co-lead underwriter of a distribution of securities by the issuer if the retention of the underwriter was carried out at the direction or request of the interested party or paid for by the interested party, other than the issuer in the case of an issuer bid,
 - (iv) had a material financial interest in transactions involving the interested party, other than the issuer in the case of an issuer bid, or
 - (v) had a material financial interest in transactions involving the issuer other than by virtue of performing the services referred to in subparagraphs (b)(ii) and (b)(iii); or
- (c) the valuator or the person or company or an affiliated entity of either of them is
 - (i) a lead or co-lead lender or manager of a lending syndicate in respect of the transaction in question, or
 - (ii) a lender of a material amount of indebtedness in a situation where an interested party or the issuer is in financial difficulty and the transaction would reasonably be expected to have the effect of materially enhancing the lender's position.

PART 6 RELATED TRANSACTIONS

6.1 Related Transactions

- (1) The definition of "related party transaction" in subsection 1.1(3) of the Rule refers to other related transactions between the issuer and the related party.

- (2) Depending on the circumstances, it may be possible for an issuer to rely on one or more exemptions in the Rule in connection with a series of transactions between the issuer and a related party.
- (3) The Commission may intervene if it believes that one or more exemptions are not capable of being relied upon such that a part or all of the transaction is not exempt from the proposed Rule or if a transaction is being structured or carried out in series or stages to take advantage of individual exemptions that could not be relied upon if the transaction was carried out in one step.

PART 7 ROLE OF DIRECTORS

7.1 Role of Directors

- (1) Paragraphs (d) of subsection 2.2(3), (e) of subsection 3.2(1), (f) of subsection 4.2(2), (e) of subsection 5.2(1) and (f) of subsection 5.4(2) of the Rule require that the relevant disclosure documents include a discussion of the review and approval process adopted by the board of directors and the independent committee, if any, of the issuer for the relevant transaction, including any materially contrary view or abstention by a director and any material disagreement between the board and the independent committee.
- (2) An issuer involved in any of the types of transactions regulated by the Rule should provide sufficient information to beneficial owners of securities to enable them to make an informed decision. Accordingly, directors should disclose their reasonable beliefs as to the desirability or fairness of the proposed transaction and make useful recommendations with regard to the transaction. A statement that the directors are unable to make or are not making a recommendation with respect to the transaction, without detailed reasons, generally would be viewed as insufficient disclosure.
- (3) In reaching a conclusion as to the fairness of a transaction, the directors should disclose in reasonable detail the material factors on which their beliefs regarding the transaction are based. The disclosure disseminated by the directors should discuss fully the background of deliberations by the directors and any special committee and any analysis of expert opinions obtained.
- (4) The factors that are important in determining the fairness of a transaction to beneficial owners of securities and the weight to be given to these factors in a particular context will vary with the circumstances. Normally the factors considered should include whether or not the transaction is subject to minority approval, whether or not the transaction has been reviewed and approved by a special committee and, if there has been a formal valuation, whether the consideration offered is fair in relation to the valuation conclusions arrived at through the application of the valuation methods considered relevant for the subject matter of the formal valuation. A statement that the directors have no reasonable belief as to the desirability or fairness of the transaction or that the transaction is fair in relation to values arrived at through the application of valuation methods considered relevant, without more, generally would be viewed as insufficient disclosure.
- (5) The directors of an issuer involved in an issuer bid, insider bid, going private transaction or related party transaction generally are in the best position to assess the formal valuation to be provided to securityholders. Accordingly, the Commission is of the view that, in discharging their duty to securityholders, the directors should consider the formal valuation and all prior valua-

tions disclosed and discuss them fully in the applicable disclosure document.

- (6) To safeguard against the potential for unfair advantage accruing to an interested party as a result of that party's conflict of interest or informational or other advantage in respect of the proposed transaction, it is good practice for negotiations respecting a transaction involving an interested party to be carried out by or reviewed and reported upon by a special committee of disinterested directors. Following this practice normally would assist in addressing the Commission's interest in maintaining capital markets that operate efficiently, fairly and with integrity. While the Rule only mandates independent committees in limited circumstances, the Commission is of the view that it generally would be appropriate for, and that corporate law may require, issuers involved in a material transaction to which the Rule applies to constitute an independent committee of the board of directors to participate in the transaction. The Commission also would encourage independent committees to select the valuator, to supervise any formal valuation involved and to review the disclosure respecting the formal valuation.
- (7) A special committee should, in the Commission's view, include only directors who are independent from the interested party. While a special committee may invite non-independent board members and other persons possessing specialized knowledge to meet with, provide information to, and carry out instructions from, the committee, in the Commission's view non-independent persons should not be present at or participate in the decision-making deliberations of the special committee.

REGULATION TO AMEND REGULATION 1015 OF THE REVISED REGULATIONS OF ONTARIO, 1990 MADE UNDER THE SECURITIES ACT

Note: Since the end of 1998, Regulation 1015 has been amended by Ontario Regulations 1/99, 322/99 and 3/00. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. Section 182 of Regulation 1015 of the Revised Regulations of Ontario, 1990 is revoked.

2. The definition of "going private transaction" in subsection 203.2 (2) of the Regulation is amended by striking out "subsection 2.2 (4) of Ontario Securities Commission Policy Statement 9.1" and substituting "subsection 1.1 (3) of Ontario Securities Commission Rule 61-501 *Insider Bids, Issuer Bids, Going Private Transactions and Related Party Transactions*".

3. (1) The definition of "going private transaction" in subsection 1 (1) of Schedule 1 to the Regulation is amended by striking out "subsection 2.2 (4) of Ontario Securities Commission Policy Statement 9.1" and substituting "subsection 1.1 (3) of Ontario Securities Commission Rule 61-501 *Insider Bids, Issuer Bids, Going Private Transactions and Related Party Transactions*".

(2) Subsection 46 (1) of Schedule 1 to the Regulation is revoked.

(3) Subsection 46 (2) of Schedule 1 to the Regulation is amended by striking out "Ontario Securities Commission Policy Statement 9.1" and substituting "Ontario Securities Commission Rule 61-501 *Insider Bids, Issuer Bids, Going Private Transactions and Related Party Transactions*".

4. This Regulation comes into force on May 1, 2000.

Public Guardian and Trustee Act Loi sur le tuteur et curateur public

FEES OF THE PUBLIC GUARDIAN AND TRUSTEE (pursuant to s. 8(2) of the Public Guardian and Trustee Act, R.S.O. 1990, c. P.51, as amended)

I, LOUISE STRATFORD, HEREBY ESTABLISH THE FEES OF THE PUBLIC GUARDIAN AND TRUSTEE AS FOLLOWS, EFFECTIVE MAY 1, 2000:

A. SERVICES TO INCAPABLE CLIENTS AND ABSENTEES

- | | | |
|----|--|---|
| 1. | Compensation: | Notwithstanding the <i>Ontario Disability Support Program Act</i> , compensation at the rate of:
3.0% on capital and income receipts; and
3.0% on capital and income disbursements, payable by the client. |
| 2. | Care and Management Fee: | Notwithstanding the <i>Ontario Disability Support Program Act</i> , a care and management fee of 3/5 of 1% per annum on the average annual value of the assets under management, payable monthly by the client. |
| 3. | Client Overdrafts: | A fee equivalent to the interest rate from time to time under s. 1(a) of the Certificate of the Public Guardian and Trustee, pursuant to s. 13.1(1) of the <i>Public Guardian and Trustee Act</i> , to be calculated on the daily balance and payable monthly by the client. |
| 4. | Investigations: | For any investigation relating to a client, including preparation of reports, a fee of \$100./hr, payable by the client. |
| 5. | Client Legal Services: | |
| | (a) Consultation and Advice: | To clients, Client Representatives or other employees of the Public Guardian and Trustee, at the hourly rate of legal counsel providing the service, payable by the client. |
| | (b) Clients' Interests in Estates: | <p>(i) For collection of bequests to clients and reviewing accounts of estate trustees where no passing of accounts is scheduled, at the hourly rate of legal counsel and staff providing the service, payable by the client.</p> <p>(ii) For passings of accounts without a hearing, costs to be requested in accordance with Tariff C of the Rules of Civil Procedure, to be paid by the estate or by the client if not ordered to be paid out of the estate.</p> <p>(iii) For contested passings of accounts, or where the costs exceed the amount of costs allowed by Tariff C, costs to be requested at the hourly rate of legal counsel and staff providing the service, to be paid by the estate or by the client if not ordered to be paid out of the estate.</p> |
| | (c) Family Law: | For consultation, advice, negotiation of a separation agreement, domestic contract, support, division of property, election under the <i>Family Law Act</i> or any other proceedings under the <i>Family Law Act</i> or <i>Divorce Act</i> , at the hourly rate of legal counsel and staff providing the service, payable by the client. |
| | (d) Sale or Purchase of Real Estate: | For all legal services rendered in relation to the sale of real property, in accordance with the recommended fee scale of the local law association in the municipality where the Office is located, with a minimum fee of \$500., in addition to disbursements, payable by the client. |
| | (e) Transmission Application:
or Registration of Interest on Title (or Removal): | \$150. per application or Document General, payable by the client upon registration. |
| | (f) Discharge of Mortgage: | \$175. each, payable by the mortgagor. |
| | (g) Other Legal Services: | For any other legal service rendered to a client, at the hourly rate of legal counsel providing the service, payable by the client. |
| 6. | Review Fee for Applications to replace the Public Guardian and Trustee as statutory guardian under the <i>Substitute Decisions Act</i> : | \$382., payable upon issuance of the Certificate of the Public Guardian and Trustee. |

B. INCOME TAX PREPARATION FEES:

7. (a) T1 Fees, payable by clients:

Taxable Income of \$ 0 to \$3,500.	\$ 15.
Taxable Income of \$3,501. to \$6,000.	\$ 25.
Taxable Income of \$6,001. to \$10,000.	\$ 55.
Taxable Income of \$10,001. to \$20,000.	\$ 70.
Taxable Income of \$20,001. to \$30,000.	\$ 85.
Taxable Income of \$30,001. to \$40,000.	\$100.
Taxable Income of \$40,001. to \$50,000.	\$120.
Taxable Income of \$50,000. and over	\$100./hr. with 1.5 hr. minimum

(b) First T1 Returns filed by Public Guardian and Trustee for New Clients, in addition to the T1 fee payable under item 8(a),

Taxable Income from \$0 to \$40,000.	\$100.
Taxable Income over \$40,001.	\$200.

(c) T3 Fees, payable by estates:

Taxable Income of \$0 to \$10,000.	\$100./hr. with 1 hr. minimum
Taxable Income of \$10,001. to \$15,000.	\$100./hr. with 1.5 hr. minimum
Taxable Income of \$15,001. and over	\$100./hr. with 2 hr. minimum

(d) Beneficiaries of estates, payable by estates:

T3 supplementary for resident of Canada:	\$20.
T3 supplementary for non-resident of Canada	\$40.

(e) Terminal Returns and New Estates: \$100./hr. with 2 hr. minimum

C. ADMINISTRATION OF ESTATES, TRUSTS AND SPECIALIZED PROPERTY

8. (a) Compensation for the administration of estates or trusts pursuant to the *Crown Administration of Estates Act* or the *Estates Act*: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements; payable by the estate or trust.
- (b) Compensation for the administration of trusts under the *Trustee Act* or the *Victims' Right to Proceeds of Crime Act, 1994*: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements, payable by the trust.
9. Compensation for the administration and management of perpetual care funds under the *Cemeteries Act*: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements; 0.0% on the distribution of annual net income of the trust for the perpetual care of cemeteries.
10. Care and Management Fee for estates or trusts under the *Estates Act* or *Crown Administration of Estates Act* or trust assets managed under the *Trustee Act* or *Victims' Right to Proceeds of Crime Act, 1994* or the *Cemeteries Act*: 3/5 of 1% per annum of the average annual value of the assets under management payable monthly by the estate or trust.
11. Overdrafts: A fee equivalent to the interest rate from time to time under s. 1(a) of the Certificate of the Public Guardian and Trustee, pursuant to s. 13.1(1) of the *Public Guardian and Trustee Act*, to be calculated on the daily balance and payable monthly by the estate or trust.
12. Consent to the Revival of a Corporation: \$150.00, payable by the applicant.
13. Mortgagee's Letters: For preparation of a requested letter confirming that the Public Guardian and Trustee does not have an interest or object to the sale of real property of a dissolved corporation under power of sale, a fee of \$100. per dissolved corporation, payable by the applicant.
14. Taking possession or acquiring property or estates under the *Escheats Act*: A fee of 10% of the total value of the property or estates, to be deducted from the property or estate.
15. Legal Services:
- (a) Registration of Cautions on real property under the *Estates Administration Act* or Withdrawal of a Caution: \$150., payable by the estate upon registration of a Caution on title; and \$150. payable by the estate or applicant for preparation of a Withdrawal of Caution.
- (b) Preparation and execution of a Transfer, Release or Assignment of a corporate or Crown interest in property, not requiring an Order-in-Council: Fee at the hourly rate of legal counsel and staff providing the service, with a minimum fee of \$400., payable by the applicant.
- (c) Claims against Estates of Deceased Persons: Fee at the hourly rate of legal counsel and staff providing the service, payable by the estate.

- | | |
|---|--|
| (d) Redemption of shares of Dissolved Corporations: | \$50./hr. for each hour, payable by the applicant or shareholder. |
| (e) Preparation of Agreements relating to Corporations: | At the hourly rate of legal counsel and staff providing the service, payable by the corporation. |
| (f) Sale of Real Property: | Fee of 1% to 1.5% of the sale price, with a minimum fee of \$500., payable by the transferor or vendor. |
| (g) Review of Proof of Identity Affidavit in the Estate of a Deceased Person: | \$50. per affidavit, payable by the estate. |
| (h) Services relating to an Order-in-Council: | In the estate of a deceased person, at the hourly rate of legal counsel and staff providing the service, with a minimum fee of \$300., payable by the estate.

Relating to a dissolved corporation, at the hourly rate of legal counsel providing the service, with a minimum fee of \$800., payable by the applicant. |
| (i) Review of documents required to establish heirship to the estate of a deceased person: | At the hourly rate of legal counsel providing the service, payable by the estate. |
| (j) Legal Services relating to the administration of a deceased person's estate: | Based on the value of the estate,
On the first \$10,000.: 3%
On the next \$90,000. 2%
On the next \$200,000. 1.25%
On the next \$400,000. .5%,
with a minimum fee of \$500. |
| (k) Other Legal Services relating to estates of deceased persons, trusts or dissolved corporations: | At the hourly rate of legal counsel or staff providing the service, to be paid by the estate, trust or corporation. |
| (l) Any legal service relating to the <i>Victims' Right to Proceeds of Crime Act, 1994</i> : | At the hourly rate of legal counsel or staff providing the service, to be paid out of the trust or proceeds of crime. |

D. CHARITABLE PROPERTY SERVICES

- | | |
|---|---|
| 16. Reviewing an application to continue an Ontario or extra-provincial corporation under the <i>Corporations Act</i> ; to transfer an Ontario corporation to another jurisdiction or to <i>Ontario Cooperative Corporations Act</i> ; or to surrender a corporation's charter and terminate its existence: | \$150. payable by the applicant at the time of delivery to the Public Guardian and Trustee. |
| 17. Reviewing an application to incorporate a charitable corporation; for amalgamation, payable for each amalgamating corporation; for revival; for an amendment to an incorporating, amending or previously approved document: | \$150. payable by the applicant at the time of delivery to the Public Guardian and Trustee. |
| 18. Legal Services relating to Charitable Property: | |
| (a) Concerning the administration of interests subject to compliance with the <i>Charitable Gifts Act</i> : | At the hourly rate of legal counsel and staff providing the service, payable by the estate trustee, trustee or corporation. |
| (b) Concerning the administration of charities, estates and charitable interests, under the <i>Charities Accounting Act</i> : | At the hourly rate of legal counsel and staff providing the service, payable by the estate trustee, trustee or corporation. |
| (c) Passings of Accounts: | Where no attendance is required at a hearing for the passing of accounts, costs in accordance with Tariff C of the Rules of Civil Procedure, payable by the applicant, estate trustee, trustee or corporation;

Where the hourly rate exceeds Tariff C on a passing where no attendance or hearing is required, solicitor-client costs on the basis of time spent by legal counsel and staff providing the service, payable by the applicant, estate trustee, trustee or corporation.

Where the passing of accounts is contested, at the hourly rate of legal counsel and staff providing the service, payable by the applicant, estate trustee, trustee or corporation. |
| (d) Responding to or initiating cy-pres applications and all other legal services: | At the hourly rate of legal counsel and staff providing the service, payable by the applicant, estate trustee, trustee or corporation |

NOTE: G.S.T. is not payable on any service rendered under Section D of this Fee Schedule relating to Charitable Property.

E. LITIGATION SERVICES

19. Passings of Accounts: Where no attendance is required at a hearing for the passing of accounts, costs in accordance with Tariff C of the Rules of Civil Procedure, payable by the estate, trust or incapable person;
Where the passing of accounts is contested, or where the costs exceed the amount allowed under Tariff C, solicitor-client costs at the hourly rate of legal counsel and staff providing the service, payable by the estate, trust or incapable person.
20. For all other litigious matters, including but not limited to applications under the *Substitute Decisions Act*, family law, estate litigation or other civil litigation: At the hourly rate of legal counsel and staff providing the service, payable by the opposing party, where possible, or, in the alternative, by the client or estate.
21. For litigation services rendered to clients for whom the Public Guardian and Trustee acts as litigation guardian or legal representative under any rule of Court or by court Order: At the hourly rate of legal counsel or staff providing the service, payable by the opposing party, where possible, or, in the alternative, by the client or estate.

F. LEGAL SERVICES

22. For any legal service provided by the Public Guardian and Trustee not specifically listed in this Schedule: At the hourly rate of legal counsel and staff providing the service.
23. The hourly rates of legal counsel and staff are as follows:

Counsel:

<i>No. of Years of Experience</i>	<i>Rate per Hour</i>
0 to 2 years	\$100.
3 to 5 years	\$125.
6 to 8 years	\$150.
9 to 10 years	\$175.
Over 10 years	\$200.

Accountant: \$ 80.

Articling Students: \$ 50.

Law Clerks: \$ 40.

The Public Guardian and Trustee may designate counsel in the Office of the Public Guardian and Trustee who may charge up to an additional \$50.00 per hour for specialized legal services. **[No counsel have been so designated as of April, 2000]**

G. ACCOUNTANT OF THE SUPERIOR COURT OF JUSTICE

24. Compensation on trusts held for minors, incapable adults under a mental disability person and absentees: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements, payable monthly by the minor, incapable or trust.
25. Care and Management Fee on Trusts managed for minors, Incapable adults under a mental Disability and absentees: 3/5 of 1% per annum on the average annual value of the trust under management, payable monthly by the minor, incapable person, trust or absentee.
26. Care and Management Fee on money paid into Court by or on behalf of a party to litigation (who are not minors or mentally incapable adults), whether on Consent or pursuant to a Court Order: 3/5 of 1% per annum on the average annual value of the funds under management payable monthly out of the funds held in Court.

H. MISCELLANEOUS FEES

27. Registration of existing Orders under the *Mental Incompetency Act*, pursuant to s. 21 of the *Consent and Capacity Statute Law Amendment Act*: \$50. per registration, payable by the incapable person at the time of request for registration.
28. Reviewing applications under the *Substitute Decisions Act* for a court-appointed guardian of property or guardian for personal care, or an application to vary a Management plan, Guardianship plan, sale of real estate or proceeding for directions, by a proposed or existing guardian or attorney under a continuing power of attorney: \$250. per application, payable by the incapable person or applicant at the time of service upon the Public Guardian and Trustee.
29. Investigations under ss. 27 or 62 of the *Substitute Decisions Act*, as amended: \$100. per hour, including preparation of reports, payable by the incapable person.

30. Publications fees:
- | | |
|--|----------|
| (a) How to be an Attorney for Property | \$ 14.95 |
| (b) How to be an Attorney for Personal Care | \$ 14.95 |
| (c) How to be a Guardian for Property | \$ 14.95 |
| (d) How to be a Guardian for Personal Care | \$ 14.95 |
| (e) How to Replace the Public Guardian and Trustee as Statutory Guardian | \$ 14.95 |
| (f) How to Complete a Management Plan | \$ 9.95 |
| (g) How to Complete a Guardianship Plan | \$ 9.95 |
| (h) How to Keep Accounts | \$ 19.95 |
| (i) How to make a Ulysses Contract | \$ 4.95 |
| Policy Manuals: | |
| (j) Property Management | \$100.00 |
| (k) Personal Care | \$100.00 |
| (l) Treatment Decisions | \$100.00 |
| (m) Acquiring Jurisdiction | \$100.00 |
| (n) Screening Applications | \$100.00 |
| (o) Temporary Guardianship Investigations | \$100.00 |
31. Disbursements:
- (a) Travel: Within the geographical limits defined by the Ministry of the Attorney General as Southern Ontario: \$.30 per km.
Within the geographical limits defined by the Ministry of the Attorney General as Northern Ontario: \$.30.5 per km.
- (b) Long distance telephone charges: For telephone calls outside Ontario, at the rate charged by the service provider.
- (c) Fax transmissions: \$.50 per page within Ontario.
Outside Ontario, \$.50 per page in addition to long distance telephone charges.
- (d) Photocopying: \$.20 per page.
- (e) Agents and Service Providers: For any service or agent's fee payable to an agent or or service provider to the Office of the Public Guardian and Trustee, as invoiced by the agent or service provider, payable by the Incapable client, estate or trust.
- (f) G.S.T. Payable on all services rendered by the Public Guardian and Trustee, except for those services listed in Section D relating to Charitable Property.
32. Waiver of Fees: The Public Guardian and Trustee may waive any fees under this Schedule in her absolute discretion, in cases of hardship or otherwise.

THIS SCHEDULE PREVAILS OVER FEES OF THE PUBLIC GUARDIAN AND TRUSTEE UNDER ANY OTHER ACT, EXCEPT S. 40(3) OF THE SUBSTITUTE DECISIONS ACT, IN ACCORDANCE WITH S. 8(4) OF THE PUBLIC GUARDIAN AND TRUSTEE ACT, R.S.O. 1990, C. P. 51, as amended.

LOUISE A. STRATFORD,
Public Guardian and Trustee

APPROVED BY THE ATTORNEY GENERAL, pursuant to s. 8(2) of the Public Guardian and Trustee Act.

Dated this 17th day of April 2000.

(6640) 18

JAMES FLAHERTY,
Attorney General

**Applications to
Provincial Parliament — Private Bills
Demandes au Parlement
provincial — Projets de loi d'intérêt privé**

PUBLIC NOTICE

The rules of procedure and the fees and costs related to applications for Private Bills are set out in the Standing Orders of the Legislative Assembly. Copies of the Standing Orders may be obtained from:

Committees Branch
Room 1405, Whitney Block, Queen's Park
Toronto, Ontario M7A 1A2
Telephone: 416/325-3500 (Collect calls will be accepted.)

Applicants should note that consideration of applications for Private Bills that are received after the first day of September in any calendar year may be postponed until the first regular Session in the next following calendar year.

(8699) T.F.N. CLAUDE L. DESROSIERS,
Clerk of the Legislative Assembly.

Applications to Provincial Parliament Demandes au Parlement provincial

SOCIETY OF PROFESSIONAL ACCOUNTANTS OF ONTARIO

NOTICE IS HEREBY GIVEN that on behalf of William O. Nichols of the City of Scarborough, Henry Balazs of the City of Scarborough, Sydney J. Pimentel of the City of Toronto, and Zubair Choudhry of the City of Mississauga, application will be made to the Legislative Assembly of the Province of Ontario for an Act to incorporate the Society of Professional Accountants of Ontario for the purpose of carrying out the objects of the proposed corporation and to enable it to govern and discipline its members and to grant to its members the exclusive use of the designation "Registered Professional Accountant" and the initials "R.P.A."

The application will be considered by the Standing Committee on Regulations and Private Bills. Any person who has an interest in the application and who wishes to make submission, for or against the application, to the Standing Committee on Regulations and Private Bills should notify, in writing, the Clerk of the Legislative Assembly, Legislative Building, Queen's Park, Toronto, Ontario M7A 1A2.

Dated at Toronto, this 10th day of April, 2000.

(3234) 17-20 LOUISE S. PELL, Q.C.,
For and on behalf of the Applicants.

Lot 6, Parkdale "A" Subdivision, Plan 14650, 63 Ransome Drive, Municipality Address City of Sault Ste. Marie, District of Algoma, and Province of Ontario.

ALL OF WHICH said right, title, interest and equity of redemption of the said PETER AND PATRICIA PRINCIPE in the said lands and tenements, I shall offer for sale by Public Auction on Wednesday, May 31st at 11:00 a.m. at the Court House, 426 Queen Street East, Sault Ste. Marie, Ontario P6A 1Z7.

TERMS: Cash or certified cheque.
Deposit of 10% of bid price at time of sale.
Ten days to arrange financing.
Delivery only upon payment in full.

This sale is subject to cancellation up to the time of sale without any further notice.

NOTE: No employee of the Ministry of the Attorney General may purchase any goods, chattels, lands or tenements exposed by a Sheriff for sale under legal process, either directly or indirectly.

Dated at Sault Ste. Marie, this 12th day of April, 2000.

GISELE SERVANT
Court Enforcement Officer,
Sheriff's Agent.
Tel: (705) 945-8000 Ext. 534.

Pour des renseignements en français veuillez Composer au (705) 945-8000 poste #590.

(3242) 18

Notice to Creditors Avis aux créanciers

ESTATE OF ANNIE PATRICIA JACK

All claims against the Estate of Annie Patricia Jack late of the City of Toronto, in the Province of Ontario must be filed with the undersigned personal representative on or before June 7, 2000, after which date the estate will be distributed having regard only to the claims of which the Administrator then shall have notice.

Dated at Vaughan, this 13th day of April, 2000.

(3235) 17-19 GEORGE NORTHROP,
Estate Trustee of the Estate of
Annie Patricia Jack,
By his solicitor,
Rocco S. Russo,
3700 Steeles Avenue, West, Suite 906,
Woodbridge, Ontario L4L 8K8.

Sheriff's Sale of Lands Ventes de terrains par le shérif

UNDER AND BY VIRTUE of a Writ of Seizure and Sale issued out of the Ontario Court (General Division) Sault Ste. Marie Small Claims Court to me directed, against the real and personal property of PETER AND PATRICIA PRINCIPE, Defendant, at the suit of BANK OF MONTREAL, Plaintiff, I have seized and taken in execution all right, title, interest, and equity of redemption of the said PETER AND PATRICIA PRINCIPE, in and to the following described:

ALL AND SINGULAR that certain parcel or tract of land and premises situate, lying and being in the District of Algoma and Province of Ontario and being composed of:

Sales of Lands for Tax Arrears by Public Tender Ventes de terrains par appel d'offres pour arriéré d'impôt

MUNICIPAL TAX SALES ACT

THE CORPORATION OF THE TOWNSHIP OF REAR OF LEEDS AND LANSLOWNE

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on May 18th, 2000 at the municipal offices for the Township of Rear of Leeds and Lansdowne.

The tenders will then be opened in public on the same day at the above mentioned municipal offices.

Description of Land(s)	Minimum Tender Amount
In the Township of Leeds, in the Municipality of the Township of Rear of Leeds and Lansdowne, County of Leeds and being composed of Part of Lot 7, Concession 9, designated as Part 44 on Reference Plan 28R-140.	
TOGETHER WITH a right-of-way, in common with all others entitled thereto, in, over and along and upon all that part of Lot 7, Concession 9, designated as Part 52, Plan 28R-140, Township of Leeds, County of Leeds.	

Description of Land(s) Minimum
Tender Amount

ALSO TOGETHER WITH a further right-of-way, in common with all others entitled thereto, in, over, along and upon all that part of Lot 6, Concession 9, designated as Parts 53, 54 and 55, Plan 28R-140, Township of Leeds, County of Leeds.

Being the same lands as described in Instrument Number 247984\$3,131.04

In the Township of Leeds, in the Municipality of the Township of Rear of Leeds and Lansdowne, County of Leeds and being composed of Part of Lot 6, Concession 9, designated as Part 35 on Reference Plan 28R-140.

TOGETHER WITH a right-of-way, in common with all others entitled thereto, in over and along and upon all that part of Lot 7, Concession 9, designated as Part 52, Plan 28R-140, Township of Leeds, County of Leeds.

ALSO TOGETHER WITH a further right-of-way, in common with all others entitled thereto, in, over, along and upon all that part of Lot 6, Concession 9, designated as Parts 53, 54 and 55, Plan 28R-140, Township of Leeds, County of Leeds.

Being the same lands as described in Instrument Number 247985\$3,059.62

In the Township of Lansdowne, in the Municipality of the Township of Rear of Leeds and Lansdowne, County of Leeds, being composed of Part of Lot 11, in the Tenth Concession of the said Township, described as follows:

COMMENCING at a point at the north end of Washburn Bay where the east side line of said Lot Number 11 runs into the said Washburn Bay;

THENCE running in a westerly direction along the water's edge fifty feet;

THENCE in a northerly direction parallel with said line one hundred feet;

THENCE in an easterly direction fifty feet to the side line;

THENCE in a southerly direction along said side line to the water's edge or the place of beginning, containing by admeasurement five thousand square feet of land, be the same more or less.

Being the firstly described parcel of land in Instrument Number 3578\$3,086.77

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to the municipality and representing at least 20 per cent of the tender amount.

The Municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act*, being Chapter M.60 of the Revised Statutes of Ontario 1990 and the *Municipal Tax Sales Rules* made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes and the relevant land transfer tax.

For further information regarding this sale and a copy of the prescribed form of tender, contact:

CAROLE JOHNSTON,
DEPUTY /CLERK-TREASURER,
The Corporation of the Township of
Rear of Leeds and Lansdowne,
312 Lyndhurst Road, P.O. Box 160,
Lyndhurst, Ontario
K0E 1N0,

(3239) 18

MUNICIPAL TAX SALES ACT

THE CORPORATION OF THE TOWNSHIP OF AUGUSTA

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on May 23, 2000 at the municipal office of The Corporation of the Township of Augusta.

The tenders will then be opened in public on the same day at the above-mentioned municipal offices.

Description of Land(s) Minimum
Tender Amount

Part of Lot 24, Concession 10,
Township of Augusta, County of
Grenville, designated as Part 1 on
Reference Plan 15R-192 and all
of the gore in the Eleventh Concession
of the said Township lying in front of
Lots 24 and 25, Concession 10.

Being the same lands as described in
Instrument No. 74831 \$4,935.41

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to municipality or board and representing at least 20 per cent of the tender amount.

The Municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act* being chapter M.60 of the Revised Statutes of Ontario 1990 and the *Municipal Tax Sales Rules* made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes and the relevant land transfer tax.

For further information regarding the sale and a copy of the prescribed form of tender, contact:

R. N. GILMOUR,
Clerk-Treasurer,
The Corporation of the
Township of Augusta,
R. R. #2,
Prescott, Ontario K0E 1T0.

(3240) 18

MUNICIPAL TAX SALES ACT

R.S.O. 1990, c. M.60, s. 9 (2) (d), R.R.O. 1990, Reg. 824

THE CORPORATION OF THE TOWNSHIP OF KEPPEL

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on June 6, 2000 at the Municipal Office, R.R. #1, Warton, Ontario N0H 2T0.

The tenders will then be opened in public on the same day at the Municipal Office, R.R. #1, Wiarton, Ontario N0H 2T0.

	Description of Land(s)	Minimum Tender Amount	Description of Land(s)	Minimum Tender Amount
1.	The south part of Lot 8, Concession 6, lying south of the Shallow Lake property proper. Township of Keppel, County of Grey. As in Instrument No. 12820 Roll No. 42 62 000 002 07900 File No. 99-09 \$9,209.50		6. Lot 15, Plan 396, Township of Keppel, County of Grey. Roll No. 42 62 000 006 20600 File No. 99-32 \$16,823.83	
2.	Part of Lot 10, Concession 17, in the Township of Keppel, County of Grey. Designated as Parts 1 and 2 on Reference Plan 16R-5070 Roll No. 42 62 000 005 01600 File No. 99-21 \$12,397.78		Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to municipality (or board) and representing at least 20 per cent of the tender amount.	
3.	Part of Lot 16, Concession 20, Township of Keppel, County of Grey, designated as Part 1 on Reference Plan 16R-5097. Together with a free and uninterrupted right-of-way for persons, animals and vehicles, through, along and over Part 2 on Reference Plan 16R-5097. Roll No. 42 62 000 005 12600 File No. 99-27 \$7,014.09		The Municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.	
4.	Part of the west thirty-six acres of Lot 12, Concession 22, Township of Keppel, County of Grey. As in Instrument No. 61679 Roll No. 42 62 000 006 06900 File No. 99-28 \$7,842.95		This sale is governed by the <i>Municipal Tax Sales Act</i> and the <i>Municipal Tax Sales Rules</i> made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes and the relevant land transfer tax.	
5.	Part of Lot 25, Concession 24, Township of Keppel, County of Grey, designated as Part 12 on Plan RD40. Together with a right-of-way over Part 18 on Plan RD40. Roll No. 42 62 000 006 12912 File No. 99-30 \$5,645.71		For further information regarding the sale and a copy of the prescribed form of tender, contact:	
(3241) 18	MS. ROSEMARY BUCHANAN, Treasurer, The Corporation of the Township of Keppel, R. R. #1, Warton, Ontario N0H 2T0. (519) 534-2247.			

Publications under the Regulations Act Publications en vertu de la Loi sur les règlements

2000—04—29

ONTARIO REGULATION 222/00 made under the SECURITIES ACT

Made: February 3, 2000
Filed: April 10, 2000

Amending Reg. 1015 of R.R.O. 1990
(General)

Note: Since the end of 1998, Regulation 1015 has been amended by Ontario Regulations 1/99, 322/99, 3/00, 108/00 and 133/00. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. Section 182 of Regulation 1015 of the Revised Regulations of Ontario, 1990 is revoked.

2. The definition of “going private transaction” in subsection 2.2 (2) of the Regulation is amended by striking out “subsection 2.2 (4) of Ontario Securities Commission Policy Statement 9.1” and substituting “subsection 1.1 (3) of Ontario Securities Commission Rule 61-501 *Insider Bids, Issuer Bids, Going Private Transactions and Related Party Transactions*”.

3. (1) The definition of “going private transaction” in subsection 1 (1) of Schedule 1 to the Regulation is amended by striking out “subsection 2.2 (4) of Ontario Securities Commission Policy Statement 9.1” and substituting “subsection 1.1 (3) of Ontario Securities Commission Rule 61-501 *Insider Bids, Issuer Bids, Going Private Transactions and Related Party Transactions*”.

(2) Subsection 46 (1) of Schedule 1 to the Regulation is revoked.

(3) Subsection 46 (2) of Schedule 1 to the Regulation is amended by striking out “Ontario Securities Commission Policy Statement 9.1” and substituting “Ontario Securities Commission Rule 61-501 *Insider Bids, Issuer Bids, Going Private Transactions and Related Party Transactions*”.

4. This Regulation comes into force on May 1, 2000.

ONTARIO SECURITIES COMMISSION:

DAVID A. BROWN
Chair

JOHN A. GELLER
Vice-Chair

Dated on February 3, 2000.

18/00

ONTARIO REGULATION 223/00 made under the HIGHWAY TRAFFIC ACT

Made: April 6, 2000
Filed: April 11, 2000

Amending Reg. 619 of R.R.O. 1990
(Speed Limits)

Note: Since the end of 1998, Regulation 619 has been amended by Ontario Regulations 2/99, 203/99, 223/99, 224/99, 225/99, 255/99, 362/99, 363/99, 364/99, 405/99, 440/99, 466/99, 467/99, 468/99 and 634/99. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. (1) Paragraph 18 of Part 3 of Schedule 2 to Regulation 619 of the Revised Regulations of Ontario, 1990 is revoked and the following substituted:

Regional Municipality of Niagara — City of Port Colborne
Twp. of Wainfleet

18. That part of the King's Highway known as No. 3 in The Regional Municipality of Niagara in the City of Port Colborne lying between a point situate at its intersection with the west junction of the roadway known as Niagara Regional Road No. 5 and a point situate 1225 metres measured easterly from its intersection with the easterly limit of the structure over the Old Welland Canal in the Community of Wainfleet and the Township of Wainfleet.

(2) Part 4 of Schedule 2 to the Regulation is amended by adding the following paragraphs:

Regional Municipality of Niagara — Twp. of Wainfleet

13. That part of the King's Highway known as No. 3 in The Regional Municipality of Niagara in the Community of Wainfleet and in the Township of Wainfleet lying between a point situate 1225 metres measured easterly from its intersection with the easterly limit of the structure over the Old Welland Canal and a point situate 925 metres measured easterly from its intersection with the easterly limit of the said bridge structure.

Regional Municipality of Niagara — Twp. of Wainfleet

14. That part of the King's Highway known as No. 3 in the Township of Wainfleet in The Regional Municipality of Niagara lying between a point situate 310 metres measured easterly from its intersection with the roadways known as Niagara Regional Roads No. 23 and No. 24 in the Community of Chambers Corners and a point situate 860 metres measured westerly from its intersection with the easterly limit of the structure over the Old Welland Canal.

2. (1) Paragraph 15 of Part 2 of Schedule 21 to the Regulation is revoked and the following substituted:

District of Algoma — Twp. of Gladstone
Town of Bruce Mines

15. That part of the King's Highway known as No. 17 in the Territorial District of Algoma lying between a point situate 762 metres measured westerly from its intersection with the easterly abutment of the bridge over the Mississagi River in the Township of Gladstone and a point situate 240 metres measured easterly from its intersection with the easterly limit of the roadway known as Highway 638 in the Town of Bruce Mines.

(2) Paragraph 16 of Part 2 of Schedule 21 to the Regulation is revoked and the following substituted:

District of Algoma — Town of Bruce Mines
Twp. of Johnson

16. That part of the King's Highway known as No. 17 in the Territorial District of Algoma lying between a point situate 400 metres measured westerly from its intersection with the easterly limit of the road allowance for Palmer Street in the Town of Bruce Mines and a point situate 240 metres measured easterly from its intersection with the roadway known as Lake Huron Drive in the hamlet of Desbarats in the Township of Johnson.

(3) Paragraph 12 of Part 4 of Schedule 21 to the Regulation is revoked and the following substituted:

District of Algoma — Town of Bruce Mines

12. That part of the King's Highway known as No. 17 in the Town of Bruce Mines in the Territorial District of Algoma lying between a point situate 60 metres measured westerly from its intersection with the westerly limit of the roadway known as Bennett Street and a point situate 400 metres measured westerly from its intersection with the easterly limit of the road allowance for Palmer Street.

(4) Paragraph 19 of Part 5 of Schedule 21 to the Regulation is revoked and the following substituted:

District of Algoma — Town of Bruce Mines

19. That part of the King's Highway known as No. 17 in the Town of Bruce Mines in the Territorial District of Algoma lying between a point situate 240 metres measured easterly from its intersection with the easterly limit of the roadway known as Highway 638 and a point situate 140 metres measured easterly from its intersection with the easterly limit of the roadway known as Taylor Street.

3. (1) Paragraph 1 of Part 3 of Schedule 67 to the Regulation is revoked and the following substituted:

District of Nipissing — City of North Bay

1. That part of the King's Highway known as No. 63 in the City of North Bay in the Territorial District of Nipissing lying between a point situate 245 metres measured northerly from its intersection with the centre line of the roadway known as Margaret Street and a point situate 15 metres measured northerly from its intersection with the northerly limit of the roadway known as Songis Road.

(2) Part 4 of Schedule 67 to the Regulation is amended by adding the following paragraph:

District of Nipissing — City of North Bay

2. That part of the King's Highway known as No. 63 in the City of North Bay in the Territorial District of Nipissing lying between

a point situate at its intersection with the easterly limit of the roadway known as Lees Road and a point situate 245 metres measured northerly from its intersection with the centre line of the roadway known as Margaret Street.

DAVID TURNBULL
Minister of Transportation

Dated on April 6, 2000.

18/00

ONTARIO REGULATION 224/00
made under the
ELECTRICITY ACT, 1998

Made: April 12, 2000
Filed: April 13, 2000

**TAX MATTERS — TAX RATES ON GENERATING
AND TRANSFORMER STATIONS, TAX RETURNS
AND PAYMENTS**

1. (1) In this Regulation,

"final tax notice", with respect to a taxation year, means the last notice specifying the amount of the taxes payable that is given by the collector of the local municipality under section 392 or 393 of the *Municipal Act*;

"local municipality" has the same meaning as in the *Municipal Act*;

"Minister" means the Minister of Finance.

(2) For the purposes of this Regulation, a final tax notice shall be deemed to have been given,

- (a) on the date entered on the collector's roll with respect to the notice under subsection 394 (1) or section 395 of the *Municipal Act*; or
- (b) on the date of the notice shown on the certificate of the collector made under section 396 of the *Municipal Act*.

2. The provisions of this Regulation with respect to the filing of returns and the forwarding of payments apply with respect to each property owned by a subsidiary of the Generation Corporation or the Services Corporation as if that property were owned by the Generation Corporation or Services Corporation, as the case may be.

3. The amounts prescribed for the purposes of clause 92 (1) (a) of the Act,

- (a) for generating station buildings or structures owned by the Generation Corporation are set out in Table 1 opposite the roll number and subordinate roll number for the property on which they are located;
- (b) for generating station buildings or structures owned by municipal electricity utilities are set out in Table 2 opposite the roll number and subordinate roll number for the property on which they are located;
- (c) for transformer station buildings or structures owned by the Generation Corporation or the Services Corporation are set out in Table 3 opposite the roll number and subordinate roll number for the property on which they are located; and

- (d) for transformer station buildings or structures owned by municipal electricity utilities are set out in Table 4 opposite the roll number and subordinate roll number for the property on which they are located.

REQUIREMENT TO FILE RETURNS

4. (1) The Generation Corporation, the Services Corporation and every municipal electricity utility shall file a return with the Minister on or before October 16 of each year.

(2) The return for each of those entities shall include the final tax notice for the year issued by the local municipality and any notices for the payment of taxes given with respect to assessments under section 33 or 34 of the *Assessment Act* in the 12 months before the filing of the return for all properties owned by that entity on which it is liable to make payments under subsection 92 (1) of the Act or, if the properties are in unorganized territory within the jurisdiction of a school board, a true copy of the final notice issued by the school board under subsection 257.7 (1) of the *Education Act* and any notices for the payment of school taxes given with respect to assessments under section 33 or 34 of the *Assessment Act* in the 12 months before the filing of the return.

(3) The return shall provide an itemized account of the amounts payable for each property referred to in subsection (2), including the following:

1. The assessment roll number and subordinate roll number for each property.
2. The inside ground floor area of each building or structure on each property, in square metres.
3. The amount payable under clause 92 (1) (a) of the Act for each property.
4. The amount payable under clause 92 (1) (b) of the Act for each property.
5. The amount payable under subsection 92 (1) of the Act for each property.
6. The total amount payable for all properties owned by the Corporation or its subsidiaries.

(4) Subject to subsection (5), the return for 1999 shall be made,

- (a) in the case of the Generation Corporation or the Services Corporation, within 30 days after the mailing of the final tax notice by all municipalities in which the Generation Corporation or the Services Corporation, as the case may be, owns property for which it is liable to make payments under subsection 92 (1) of the Act; and
- (b) in the case of a municipal electricity utility, within 30 days after the mailing of the tax notice by all municipalities issued following the assessment of property owned by the utility in accordance with subsection 19.0.1 (1) of the *Assessment Act* for which it is liable to make payments under subsection 92 (1) of the Act.

(5) If a tax notice referred to in clause (4) (a) or (b) is mailed to the Generation Corporation, the Services Corporation or a municipal electricity utility before this Regulation is filed, the return for 1999 for that entity shall be made within 30 days after the date this Regulation is filed.

PAYMENTS BY THE GENERATION CORPORATION

5. (1) The Generation Corporation shall make monthly payments to the Financial Corporation with respect to its liability under subsection

92 (1) of the Act for each property it owns whose roll number is set out in Table 1 or 3.

(2) For each year beginning in 2001, the payments shall be made on or before the 16th day of each month and,

- (a) each payment made in the first nine months of the year shall be equal to 1/12 of the total amount paid to the Financial Corporation with respect to the property for the immediately preceding year; and
- (b) each payment made in October, November and December shall be equal to 1/3 of the difference between the total amount payable for the year under subsection 92 (1) of the Act and the sum of the amounts paid under clause (a).

(3) For 2000, the payments shall be made on or before the 16th day of each month and,

- (a) each payment made for a month commencing in January and ending with the month in which the final return referred to in subsection 4 (4) or (5), as the case may be, is made shall be equal to \$25,000,000;
- (b) each payment made for a month commencing in the month following the month of the last payment under clause (a) is made and ending with September shall be equal to 1/9 of the total amount paid to the Financial Corporation for 1999; and
- (c) each payment made in October, November and December shall be equal to 1/3 of the difference between the total amount payable for the year under subsection 92 (1) of the Act and the sum of the amounts paid under clauses (a) and (b).

(4) For 1999, there shall be a payment equal to \$25,000,000 for each month commencing in April and ending in December on or before the 16th day of each month.

(5) Upon filing its return for 1999 under section 4, the Generation Corporation shall remit the amount by which its liability under subsection 92 (1) of the Act for 1999 exceeds the payments made under subsection (4).

(6) If the payments made by the Generation Corporation under subsection (4) exceed its liability under subsection 92 (1) of the Act, subsection (5) does not apply and the amount of the difference shall be credited to the first payment to be made by it under clause (3) (b), and to any subsequent payments under clause (3) (b), if necessary.

(7) If the Generation Corporation acquires property after January 1 of 2000 or of a subsequent year, the total amount payable to the Financial Corporation for that year under subsection 92 (1) of the Act shall be paid in three equal instalments made on or before October 16, November 16 and December 16 of that year.

(8) If a property referred to in subsection (7) is acquired after October 16 in a year, the amount payable to the Financial Corporation under subsection 92 (1) of the Act for that year shall be included in the first payment made under subsection (2) or (3), as the case may be, in the following year.

(9) If subsection (7) or (8) applies, the monthly payment with respect to the property for the subsequent year shall be determined as if the property had been owned by the Generation Corporation for the entire year in which the property was acquired.

(10) If the Generation Corporation disposes of a property after January 1 of 2000 or of a subsequent year, the payments made under clause (2) (a) or (3) (b) or (c), as the case may be, may be adjusted to eliminate any payment made in respect of the property commencing in the month following the disposition of the property.

(11) If subsection (10) applies, the monthly payments for a subsequent year shall be determined as if the property had not been owned by the Generation Corporation for the entire year in which the property was disposed of.

PAYMENTS BY THE SERVICES CORPORATION AND
MUNICIPAL ELECTRICITY UTILITIES

6. (1) For each year beginning in 2000, the Services Corporation and each municipal electricity utility shall make two payments to the Financial Corporation with respect to its liability under subsection 92 (1) of the Act for each property it owns whose roll number is set out in Table 2, 3 or 4, as follows:

1. An interim payment shall be made on or before April 16 and,
 - i. it shall be equal to 50 per cent of the tax payable to the Financial Corporation with respect to that property for the immediately preceding year, or
 - ii. if the immediately preceding year was 1999, it shall be equal to 50 per cent of the amount that would have been payable to the Financial Corporation had subsection 92 (1) of the Act applied for all of 1999.
2. A final payment shall be made on or before October 16 and it shall be equal to the difference between the amount payable to the Financial Corporation for the year under subsection 92 (1) of the Act with respect to that property and the amount of the payment made under paragraph 1.

(2) If the obligation to file a return for 1999 under subsection 4 (4) does not arise until after April 1, 2000, the requirement to make an interim payment under paragraph 1 of subsection (1) is waived and the amount payable to the Financial Corporation under paragraph 2 of subsection (1) is its liability for 2000 under subsection 92 (1) of the Act.

(3) For 1999, the Services Corporation and each municipal electricity utility shall pay the total amount payable to the Financial Corporation with respect to its liability under subsection 92 (1) of the Act on or before the date required for making the final returns under subsection 4 (4) or (5), as the case may be.

(4) If the Services Corporation or a municipal electricity utility acquires a property whose roll number is set out in Table 2, 3 or 4 and the acquisition is made after January 1 of 2000 or of a subsequent year, subsection (1) does not apply and the total amount payable to the Financial Corporation for that year under subsection 92 (1) of the Act with respect to the property shall be paid on or before October 16 in that year.

(5) The payment specified in paragraph 1 of subsection (1) with respect to the property for the immediately subsequent tax year shall be based on 50 per cent of the amount that would have been payable to the Financial Corporation for the immediately preceding year had subsection 92 (1) of the Act applied during the full year.

(6) If a property referred to in subsection (4) is acquired after October 16 in a year, the amount payable to the Financial Corporation under subsection 92 (1) of the Act shall be included in the payment made under paragraph 1 of subsection (1) in the following year.

7. Despite sections 5 and 6,

- (a) if the amount payable for a year by the Generation Corporation, the Services Corporation or a municipal electricity utility with respect to all of its properties whose roll numbers are set out in Tables 1, 2, 3 and 4, as determined under section 4 or 5, is less than \$50, no payment shall be made; and
- (b) if that amount is less than \$100, payment shall be made with the filing of the return under section 4.

INTEREST FINES AND PENALTIES

8. (1) Interest shall be payable with respect to an amount that is not paid when it is due and it shall be determined at the same rate and in the same manner as interest owing on overdue tax under the *Retail Sales Tax Act*.

(2) A penalty shall be payable with respect to an amount that is not paid when it is due equal to 5 per cent of the amount due or \$6, whichever is greater.

9. **This Regulation shall be deemed to have come into force on April 1, 1999.**

TABLE 1

ONTARIO POWER GENERATION GENERATING STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
040206000908900	9802	Cornwall C	49,107.21
064202083505800	9801	West Carleton Tp	25,983.22
071471401517400	9801	Merrickville-Woolford V	1,944.29
094000303034900	9801	Lanark Highlands Tp	1,612.75
112119002006100	9802	Greater Napanee T	585.24
120421108503700	9801	Quinte West C	2,960.04
120430108022000	9801	Quinte West C	1,901.77
120441402521800	9801	Quinte West C	2,526.58
143500008010600	9801	Campbellford-Seymour T	4,360.78
143503402013401	9801	Campbellford-Seymour T	3,309.18
143503403013200	9801	Campbellford-Seymour T	7,925.25
143503404010500	9801	Campbellford-Seymour T	6,493.49
143503406017800	9801	Campbellford-Seymour T	5,309.84
151405011009800	9801	Peterborough C	2,431.02
152400000300100	0000	Lakefield V	3,288.43
180102002206800	9804	Pickering T	734.40
181701002009700	9803	Clarington T	1,414.92
210507099800200	9802	Mississauga C	789.69
262702002315600	9802	Niagara-on-the-Lake T	19,664.45
262902000110802	9801	St. Catharines C	3,154.03
262902000111300	9801	St. Catharines C	57,004.99
272503000220600	9801	Niagara Falls C	4,181.19
272510000100100	9803	Niagara Falls C	62,932.52
283302000118900	9802	Nanticoke C	803.50
382200002020002	9802	Moore Tp	670.89
410826000423401	9801	Bruce Tp	944.90
410826000423403	9801	Bruce Tp	2,777.83
421800000608800	9801	Artemesia Tp	3,785.61
441802000100800	9801	Bracebridge T	3,093.31
441805000909200	9801	Bracebridge T	6,630.40
441805001001700	9802	Bracebridge T	4,104.25

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
445306001103500	9801	Muskoka Lakes Tp	8,344.10
446502002000200	9801	Georgian Bay Tp	11,664.51
446503002108701	0000	Georgian Bay Tp	9,753.20
470100101504600	9801	McNab-Braeside Tp	39,363.20
470200006500800	9802	Arnprior T	40,528.44
470600601073000	9801	Bagot-Blythfield-Brougham Tp	5,102.50
470600601073500	9801	Bagot-Blythfield-Brougham Tp	42,532.78
470600902002400	9801	Bagot-Blythfield-Brougham Tp	72,034.03
474600001034700	9802	Horton Tp	23,444.74
479200001001800	9802	Rolph, Buchanan, Wylie and McKay Tp	49,867.73
481900000161300	9802	Mattawan Tp	28,155.83
485218000100755	9801	West Nipissing T	22,397.69
495900000116800	9803	Himsworth South Tp	6,706.88
496400000405300	9801	Powassan T	2,846.14
497100000310200	9801	Nipissing Tp	2,899.27
520227000200100	9801	Sudbury Locality Education	1,960.17
530104000111600	9801	Nickel Centre T	2,954.48
530104000216001	9802	Nickel Centre T	6,583.03
545601000002400	9801	Matachewan Tp	2,070.01
549001000008800	0000	Timiskaming Locality Education	5,997.92
549001000011500	9801	Timiskaming Locality Education	63,653.66
549001000048800	9802	Timiskaming Locality Education	1,867.73
562701002009401	0000	Timmins C	5,843.44
562701009234800	9801	Timmins C	1,588.73
572400001205900	0000	Huron Shores Tp	33,338.68
573614000102000	0000	Central Algoma Locality Education	86,369.28
580404017330900	9801	Thunder Bay C	1,083.05
580824000105901	9801	Oliver and Paipoonge Tp	3,828.84
581001000111600	0000	Nipigon Red Rock Locality Education	8,050.04
585400000317901	9802	Terrace Bay Tp	7,809.59
590100000845400	9802	Atikokan Tp	663.89
604200000102400	9801	Ear Falls	7,506.01
609500000201400	0000	Red Lake Locality	28,101.38

TABLE 2

MUNICIPAL ELECTRIC UTILITY GENERATING STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
126200001001803	9801	Bancroft T	1,402.52

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
143503406021200	9802	Campbellford-Seymour T	6,114.66
473900001000800	9802	Eganville V	1,233.21
4748000008016200	9801	Renfrew T	410.79
4748000008016500	9801	Renfrew T	1,584.92
493203000412500	9801	Parry Sound T	1,771.80

TABLE 3

ONTARIO HYDRO SERVICES CORPORATION AND ONTARIO POWER GENERATION TRANSFORMER STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
10100100933200	9801	South Glengarry Tp	21,043.01
10100601626590	9801	South Glengarry Tp	3,691.76
10100602125000	9801	South Glengarry Tp	6,009.26
10100602146550	9801	South Glengarry Tp	3,369.18
10100602341000	9801	South Glengarry Tp	3,527.54
11101100023001	9801	North Glengarry Tp	1,756.27
11101101547000	9801	North Glengarry Tp	1,239.11
11101400071600	9801	North Glengarry Tp	5,821.08
11101400178000	9801	North Glengarry Tp	5,068.10
11101600921500	9801	North Glengarry Tp	4,302.76
20100000507050	9801	East Hawkesbury Tp	4,999.55
20804000246800	9801	Hawkesbury T	113.15
20806000201350	9801	Hawkesbury T	3,749.55
20900600500920	9801	Champlain Tp	2,096.77
20900700106300	9801	Champlain Tp	7,014.09
20900700201350	9802	Champlain Tp	843.69
20900700304801	9801	Champlain Tp	959.88
20900700307550	0000	Champlain Tp	3,150.17
21200101010650	9801	The Nation Tp	2,184.25
21201201000750	9801	The Nation Tp	359.07
21202601701100	9801	The Nation Tp	8,774.19
23102000602210	9801	Alfred and Plantagenet Tp	1,367.81
30200000138200	9801	Casselman V	4,353.62
31101040150501	9801	Cumberland Tp	19,694.95
31601600404701	9801	Clarence-Rockland C	2,282.24
31601602201390	9801	Clarence-Rockland C	5,967.74
31601602303500	9801	Clarence-Rockland C	2,816.86
31601602306900	9801	Clarence-Rockland C	7,864.35
40206000306705	9801	Cornwall C	251.24
40206000913200	9801	Cornwall C	406.87
40600100548900	9801	South Stormont Tp	8,003.31
40600101465300	9801	South Stormont Tp	1,321.51

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
40600101596000	9801	South Stormont Tp	395.04
40600601190500	9801	South Stormont Tp	358.42
41100900355000	9801	North Stormont Tp	5,093.84
41101600456200	9801	North Stormont Tp	1,917.56
50600100367800	9801	South Dundas Tp	6,462.37
50600600291000	9801	South Dundas Tp	365.92
50600600650800	9801	South Dundas Tp	1,472.95
51101100514000	9801	North Dundas Tp	4,500.26
51101600761500	9801	North Dundas Tp	2,817.03
60100001524001	9801	Osgoode Tp	17,833.33
60100005511001	9801	Osgoode Tp	10,884.65
60100006522101	9801	Osgoode Tp	21,637.34
60600007006200	9801	Gloucester C	12,548.88
60600008002100	9801	Gloucester C	610.00
60600010015001	9801	Gloucester C	10,444.11
61200061000101	9801	Nepean C	538.33
61200079000101	9801	Nepean C	527.73
61402060141000	9801	Ottawa C	2,094.18
61404180100200	9801	Ottawa C	2,834.36
61405280152705	9801	Ottawa C	5,159.94
61406300109200	9802	Ottawa C	1,153.76
61407370159200	9801	Ottawa C	901.08
61407400250201	9801	Ottawa C	893.57
61409510139801	9802	Ottawa C	552.99
61409540416505	9801	Ottawa C	721.98
61410560235200	9801	Ottawa C	3,275.86
61411650601600	9801	Ottawa C	690.26
62701081501705	9801	Goulbourn Tp	626.90
62701083013902	9801	Goulbourn Tp	29,572.04
63000081610100	9802	Kanata C	8,328.61
64202082001600	9801	West Carleton Tp	903.34
64203081513601	9801	West Carleton Tp	13,851.42
70100001510300	9801	Edwardsburgh Tp	7,872.95
70100004016801	0000	Edwardsburgh Tp	2,777.78
70600001510800	9801	Augusta Tp	5,020.68
70600003510403	0000	Augusta Tp	5,734.77
70600004011900	9801	Augusta Tp	5,050.45
71471401019801	9801	Merrickville-Woolford V	10,946.24
71471401517400	9801	Merrickville-Woolford V	206.47
71971602001400	0000	North Grenville Tp	9,830.27
71971604035401	9801	North Grenville Tp	9,331.35
80100001019700	9801	Elizabethtown Tp	8,990.90
80100001508201	9801	Elizabethtown Tp	6,344.09
80100003015501	0000	Elizabethtown Tp	3,673.84
80201003046200	9801	Brockville C	1,038.88
80201003046200	9802	Brockville C	1,038.88
80600001514201	9801	Front of Yonge Tp	4,226.63

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
80600002000102	0000	Front of Yonge Tp	2,777.78
81200003003300	9801	Front of Leeds and Lansdowne Tp	5,020.68
81900002415700	9801	Rear of Yonge and Escott Tp	4,226.63
82400002908513	0000	Kitley Tp	3,369.18
83182803803600	9801	Rideau Lakes Tp	275.53
83183604601203	0000	Rideau Lakes Tp	2,508.96
83183605105201	9801	Rideau Lakes Tp	926.33
83183904413800	9801	Rideau Lakes Tp	5,351.53
83183905405302	9801	Rideau Lakes Tp	784.26
91990801005501	9801	Drummond-North Elmsley Tp	2,240.14
91990801521001	9801	Drummond-North Elmsley Tp	6,290.16
91991901500401	9801	Drummond-North Elmsley Tp	3,225.81
91991902021110	9801	Drummond-North Elmsley Tp	4,425.14
91991903005506	9801	Drummond-North Elmsley Tp	3,225.81
92400002013701	9801	Beckwith Tp	7,518.61
92801001016500	9801	Carleton Place T	5,020.68
93192902035102	9801	Mississippi Mills T	750.26
93194602510501	9801	Mississippi Mills T	4,928.32
94000303030800	9801	Lanark Highlands Tp	3,167.91
94000303034900	9801	Lanark Highlands Tp	283.40
101105014014300	0000	Kingston C	3,630.60
101108012005365	0000	Kingston C	3,853.05
101108013000100	0000	Kingston C	3,429.24
101108017320200	0000	Kingston C	4,569.89
101108018003900	0000	Kingston C	3,853.05
101108018004000	0000	Kingston C	2,886.88
101108018004100	0000	Kingston C	2,615.52
101108018004201	0000	Kingston C	4,390.68
101108020009100	0000	Kingston C	5,017.92
101108024009703	0000	Kingston C	2,615.52
101109002025520	0000	Kingston C	3,100.36
101109003018200	0000	Kingston C	1,702.51
101109005004610	0000	Kingston C	3,100.36
101109005013200	0000	Kingston C	1,702.51
101109006014900	0000	Kingston C	1,702.51
101109009017215	0000	Kingston C	4,928.32
102904001001099	0000	South Frontenac Tp	3,673.84
102906004011500	0000	South Frontenac Tp	2,598.57
102908001000400	0000	South Frontenac Tp	458.32
102908001000401	0000	South Frontenac Tp	5,286.74
102908002000800	0000	South Frontenac Tp	3,351.25
103904001001800	0000	Central Frontenac Tp	1,541.22
103904001005500	0000	Central Frontenac Tp	3,942.65

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
103908003004200	0000	Central Frontenac Tp	1,243.82
104205001085000	0000	North Frontenac Tp	343.48
104206002006501	0000	North Frontenac Tp	1,344.09
110401003017600	0000	Loyalist Tp	2,670.25
110401008003000	0000	Loyalist Tp	1,871.55
110401009017300	0000	Loyalist Tp	2,544.80
110401011014800	0000	Loyalist Tp	1,790.18
110401011014801	0000	Loyalist Tp	2,544.80
110402001029700	0000	Loyalist Tp	2,670.25
112103002010200	0000	Greater Napanee T	3,853.05
112107003002800	9802	Greater Napanee T	714.49
112107003006120	0000	Greater Napanee T	2,964.25
112111001001710	0000	Greater Napanee T	3,763.44
112119002006200	0000	Greater Napanee T	7,526.88
112119002012200	0000	Greater Napanee T	2,831.54
112408008003100	0000	Stone Mills Tp	1,557.69
112408008005101	0000	Stone Mills Tp	1,332.60
112409002013805	0000	Stone Mills Tp	3,028.67
112411005007550	0000	Stone Mills Tp	1,604.23
113401003057100	0000	Addington Highlands Tp	988.08
113402001002500	0000	Addington Highlands Tp	964.84
113403001002401	0000	Addington Highlands Tp	1,631.77
120100004502000	9801	Tyendinaga Tp	5,062.03
120421108501900	9801	Quinte West C	7,444.17
120421108503900	9801	Quinte West C	8,105.87
120430104011902	9801	Quinte West C	7,233.63
120430106003400	9801	Quinte West C	1,191.07
120430107005200	9801	Quinte West C	5,286.74
120807022018600	9801	Belleville C	410.33
120810002514400	9801	Belleville C	5,293.63
120810005510850	9801	Belleville C	4,408.60
122021801000200	9801	Stirling-Rawdon TP	4,036.39
123013801528900	9801	Centre Hastings Tp	5,273.78
123132804001101	9801	Tweed V	11,083.54
124100002502025	9801	Marmora and Lake Tp	2,812.24
125400002009810	0000	Wollaston Tp	2,007.17
126200001033015	9801	Bancroft T	2,329.75
126206401500509	9801	Bancroft T	3,494.62
135022401502603	9801	Prince Edward County C	5,197.13
135032802003651	9801	Prince Edward County C	6,003.58
135032803014501	9801	Prince Edward County C	3,440.86
135032804010001	9801	Prince Edward County C	3,917.03

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
135032804514400	9801	Prince Edward County C	2,679.90
135032804524350	9801	Prince Edward County C	3,863.80
135051102003170	9801	Prince Edward County C	5,132.62
135051102503000	9801	Prince Edward County C	2,562.72
135070101509001	9801	Prince Edward County C	3,315.41
135080402011101	9801	Prince Edward County C	2,845.33
135091801523400	9801	Prince Edward County C	16,130.36
135091802512710	9801	Prince Edward County C	702.20
140800006001001	9801	Brighton T	5,277.06
140800006030600	9801	Brighton T	6,541.22
141100001019011	9801	Cramahe Tp	2,688.17
141100002006250	9801	Cramahe Tp	1,371.47
141202002037600	9801	Colborne V	5,947.21
141600002022750	9801	Haldimand Tp	5,017.92
141600002029505	9801	Haldimand Tp	4,928.32
141600008020401	9801	Haldimand Tp	3,136.20
141900001015600	9801	Hamilton Tp	7,991.53
141900003045101	9801	Hamilton Tp	7,991.53
141900004009250	9801	Hamilton Tp	702.50
142100018005600	9801	Cobourg T	7,580.65
142300004004200	9801	Hope Tp	17,579.90
142600002010590	9801	Alnwick Tp	3,423.48
142900001012000	9801	Percy Tp	2,683.28
142900004001400	9801	Percy Tp	2,673.84
142900004002501	9801	Percy Tp	789.86
142900006006250	9801	Percy Tp	1,444.44
143503406002300	9801	Campbellford-Seymour T	4,192.56
143503406013351	9801	Campbellford-Seymour T	5,093.80
150101000304400	9801	Asphodel-Norwood Tp	4,662.76
150601000516400	9801	Otonabee-South Monaghan Tp	11,609.21
150901002018300	9801	Cavan-Millbrook-North Monaghan Tp	4,387.77
150901003012800	9801	Cavan-Millbrook-North Monaghan Tp	6,451.61
150901005001201	9801	Cavan-Millbrook-North Monaghan Tp	4,480.29
151401001000210	9801	Peterborough C	2,659.14
151405011009800	9801	Peterborough C	1,309.15
151601000228801	9801	Smith-Ennismore Tp	9,955.65

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
151601010106701	9801	Smith-Ennismore Tp	6,927.70
151602000101700	9801	Smith-Ennismore Tp	532.80
151602000119401	9801	Smith-Ennismore Tp	7,284.95
151602000130400	9801	Smith-Ennismore Tp	4,197.67
151602000334303	9801	Smith-Ennismore Tp	4,211.47
15160202220000	0000	Smith-Ennismore Tp	7,371.33
152202000418110	9801	Douro-Dummer Tp	2,419.35
152400000300100	9801	Lakefield V	342.01
152400000317000	9801	Lakefield V	10,835.01
153101000219700	9801	Havelock-Belmont-Methuen Tp	5,197.13
153101000228900	9801	Havelock-Belmont-Methuen Tp	599.91
153101000932800	9801	Havelock-Belmont-Methuen Tp	4,881.72
153602000314200	9801	Burleigh-Anstruther-Chandos Tp	1,148.02
154201030206300	9801	Galway-Cavendish Tp	4,049.73
154201030223850	9801	Galway-Cavendish Tp	3,315.41
160100000812600	9801	Emily Tp	6,034.79
160600000213802	9802	Ops Tp	772.61
160800003026601	9801	Manvers Tp	5,017.92
161600002013510	0000	Eldon Tp	5,716.70
161600004005001	9801	Eldon Tp	1,003.58
162100001008901	0000	Fenelon Tp	3,942.65
162100002021404	0000	Fenelon Tp	3,942.65
162100003010202	0000	Fenelon Tp	5,107.53
162100004005601	0000	Fenelon Tp	4,749.10
162400000305300	9802	Fenelon Falls V	5,112.90
162600005008103	0000	Verulam Tp	5,286.74
163100003013001	9801	Somerville Tp	2,777.78
163100005002201	9801	Somerville Tp	2,240.14
180101001804100	9801	Pickering T	2,651.66
180101001804100	9802	Pickering T	2,651.66
180501000214901	9801	Ajax T	5,180.65
180501001022100	0000	Ajax T	1,516.96
181302002501350	9801	Oshawa C	1,680.38
181303002313520	9801	Oshawa C	8,326.01
181307000128000	9801	Oshawa C	8,316.49
181701001015500	9801	Clarington T	1,416.05
181701004013200	9801	Clarington T	1,864.35
181703001015901	9801	Clarington T	154.66
182001000429300	9801	Scugog Tp	94.80
182001000514450	9801	Scugog Tp	793.91
182001000717825	0000	Scugog Tp	994.44
182002003021000	9801	Scugog Tp	647.49
182003000129060	0000	Scugog Tp	315.05
182004001013100	0000	Scugog Tp	1,765.51

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
182004002023800	0000	Scugog Tp	1,998.76
182004005013605	0000	Scugog Tp	337.46
182901000221300	9801	Uxbridge Tp	38,341.22
182901000815905	9801	Uxbridge Tp	978.67
182903000612300	9801	Uxbridge Tp	615.95
182903000733505	9801	Uxbridge Tp	1,553.76
182905000202700	9801	Uxbridge Tp	1,026.57
182905001027700	9801	Uxbridge Tp	200.54
183901000318950	9801	Brock Tp	351.08
183901000508800	9801	Brock Tp	1,006.96
183904000332100	9801	Brock Tp	1,427.89
183904000440500	9801	Brock Tp	542.26
183905000702010	9801	Brock Tp	359.32
183905000722800	9801	Brock Tp	881.07
183905000800101	9801	Brock Tp	294.27
190104395001900	9801	Toronto C	12,534.15
190401199000400	9801	Toronto C	23,924.73
190402101000550	9801	Toronto C	1,006.28
190403110001500	9801	Toronto C	2,630.24
190403202000500	9801	Toronto C	100,154.41
190404104000300	9801	Toronto C	5,513.61
190405415000100	9802	Toronto C	2,652.15
190405415000100	9803	Toronto C	2,652.15
190406208000300	9801	Toronto C	9,280.79
190406411000500	9802	Toronto C	13,271.81
190406559000900	9801	Toronto C	369,802.87
190406559001400	9801	Toronto C	230,913.98
190406578003700	9802	Toronto C	2,501.29
190406847001400	9802	Toronto C	226,703.94
190407332000400	9801	Toronto C	37,384.68
190407401000850	9801	Toronto C	1,268.82
190408102000600	9803	Toronto C	380.70
190408110001500	9801	Toronto C	1,546.43
190408110001530	9801	Toronto C	482.33
190408219000350	9801	Toronto C	1,014.14
190409542000600	9801	Toronto C	882.43
190410128012900	9801	Toronto C	161,186.40
190410435101350	9801	Toronto C	567.10
190411458004250	9801	Toronto C	3,476.32
190604110100100	0000	Toronto C	787.23
190801399000100	9801	Toronto C	706.44
190805499000400	9801	Toronto C	1,079.81
190807399000100	9801	Toronto C	2,832.86
190811599000100	9801	Toronto C	947.99
190812199000100	9801	Toronto C	594.88
191403215001300	9801	Toronto C	528.49
191403218000100	9801	Toronto C	1,177.71
191901402000100	9801	Toronto C	1,201.99

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
191901425000130	9801	Toronto C	995.86
191901425004850	9801	Toronto C	150.82
191903898001700	9801	Toronto C	254.86
191904435000200	9801	Toronto C	106.37
191904438100500	9801	Toronto C	572.46
191905435000150	9801	Toronto C	3,035.62
192800001108400	0000	Vaughan C	58,392.11
192800032015500	9801	Vaughan C	9,382.52
192800032097000	9801	Vaughan C	2,044.63
192800036903500	9802	Vaughan C	1,069.55
193602013904001	0000	Markham T	50,708.78
193807003255000	9801	Richmond Hill T	24,636.36
194400009630100	9801	Whitchurch-Stouffville T	7,241.12
194400009868000	9802	Whitchurch-Stouffville T	12,083.79
194400010177400	9801	Whitchurch-Stouffville T	22,556.27
194400011134700	9801	Whitchurch-Stouffville T	18,150.36
194400014510000	9801	Whitchurch-Stouffville T	33,240.14
194801005015600	0000	Newmarket T	3,526.06
194802011166900	9801	Newmarket T	36,758.96
194900005400500	9801	King Tp	9,982.44
194900011781500	9801	King Tp	11,723.48
195400002638650	9801	East Gwillimbury T	13,909.68
195400004635000	9801	East Gwillimbury T	9,800.26
195400007979200	9801	East Gwillimbury T	7,600.00
195400022063400	9801	East Gwillimbury T	30,056.37
195400088834601	0000	East Gwillimbury T	10,806.45
197000003072800	9801	Georgina T	8,454.48
197000004127000	9801	Georgina T	2,555.38
197000004194600	9801	Georgina T	6,588.17
197000006009000	9801	Georgina T	6,660.39
197000009431300	9801	Georgina T	14,028.02
197000009630000	9801	Georgina T	6,160.57
197000012673000	9801	Georgina T	747.83
197000013412100	9801	Georgina T	9,086.74
197000014305100	9801	Georgina T	7,817.20
197000014345000	9801	Georgina T	9,066.31
210501099800101	9801	Mississauga C	2,152.54
210502099800230	9801	Mississauga C	563.05
210502099800600	9801	Mississauga C	11,828.08
210504099800101	9801	Mississauga C	16,688.62
210504099800102	9801	Mississauga C	16,643.08
210515099800300	9801	Mississauga C	8,564.50
210515099800400	9801	Mississauga C	14,144.48
211007099800100	9801	Brampton C	29,656.81
211008099800200	9801	Brampton C	9,759.42

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
211012099800200	9801	Brampton C	4,889.17
211014099800100	9801	Brampton C	614.70
211015099800100	9802	Brampton C	7,750.02
212401099800100	9801	Caledon T	20,985.55
212401099800300	9801	Caledon T	17,106.27
212401099800400	9801	Caledon T	101,609.32
212403099800100	9801	Caledon T	11,645.16
212403099800200	9801	Caledon T	15,408.60
212403099800300	9801	Caledon T	24,931.79
212403099800400	9801	Caledon T	11,645.16
212403099800500	9801	Caledon T	10,986.90
212403099800600	9801	Caledon T	16,953.29
212403099800700	9801	Caledon T	25,623.66
212412099800100	9801	Caledon T	21,321.57
212412099800200	9801	Caledon T	13,258.06
220400000108150	9801	East Luther Grand Valley Tp	6,648.75
220400000351900	9801	East Luther Grand Valley Tp	4,836.69
220400000354900	9801	East Luther Grand Valley Tp	2,069.89
220800000108100	9801	Amaranth Tp	383.85
221200000112805	9801	Mono Tp	1,748.47
221200000220950	9801	Mono Tp	12,634.41
221200000415575	9801	Mono Tp	8,154.12
221200000709305	9801	Mono Tp	13,172.04
221600000116200	9801	Mulmur Tp	15,997.31
221600000207700	9801	Mulmur Tp	16,784.95
221900000515475	9801	Melancthon Tp	4,659.50
221900000601510	9801	Melancthon Tp	20,817.74
222100000109500	9801	Shelburne T	22,847.31
230100000209750	9801	Puslinch Tp	16,989.25
230100000406930	9801	Puslinch Tp	21,774.19
230806000706700	9801	Guelph C	264.26
230806000944250	0000	Guelph C	92,741.94
230806000946400	9801	Guelph C	418.56
231100000217300	9801	Guelph Eramosa Tp	11,738.35
231100000514750	9801	Guelph Eramosa Tp	12,634.41
231100000610140	9801	Guelph Eramosa Tp	15,860.22
231100000813430	9801	Guelph Eramosa Tp Part	17,831.54
231100001000700	9801	Guelph Eramosa Tp Part	11,200.72
231100001200250	9801	Guelph Eramosa Tp Part	16,935.48
231600000107510	9801	Erin T	14,605.73
231600000717630	9801	Erin T	12,096.77
231600001100107	9801	Erin T	6,541.22
232600001700180	9801	Centre Wellington Tp Part	11,200.72

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
232600002103700	9801	Centre Wellington Tp Part	9,946.24
232600002303725	9801	Centre Wellington Tp Part	9,050.18
232600002403420	9802	Centre Wellington Tp Part	464.10
232600002403550	9801	Centre Wellington Tp Part	22,976.48
233200000206550	9802	Mapleton Tp part	9,887.10
233200001206600	9801	Mapleton Tp Part	6,003.58
233200001211010	9801	Mapleton Tp Part	6,989.25
234100000203500	9801	Minto Tn	2,260.57
234900001006315	9801	Mount Forest, Arthur, West Luther, Arthur Tp	8,064.52
234900001401525	9801	Mount Forest, Arthur, West Luther, Arthur Tp	7,078.85
240101099800401	9801	Oakville T	6,224.48
240102099800101	9801	Oakville T	23,376.14
240104099800201	9801	Oakville T	7,380.87
240202099800101	9801	Burlington C	1,043.00
240205099800201	9801	Burlington C	9,481.57
240901099800100	9801	Milton T	7,026.42
240903099800200	9801	Milton T	10,872.94
240903099800300	9801	Milton T	11,413.26
240907099800100	9801	Milton T	12,362.01
240909099800100	9801	Milton T	764.74
240909099800500	9801	Milton T	599.26
240909099800510	9801	Milton T	1,414.72
250910031007200	0000	Glanbrook Tp	21,158.68
250920012030000	9802	Glanbrook Tp	961.52
250920022044400	0000	Glanbrook Tp	12,134.90
250920033053100	0000	Glanbrook Tp	15,322.58
251410012010020	0000	Ancaster T	14,426.52
251410022031200	0000	Ancaster T	13,888.89
251410028014301	0000	Ancaster T	974.06
251410041040800	0000	Ancaster T	26,697.95
251410041064800	0000	Ancaster T	18,226.13
251410042049300	0000	Ancaster T	15,322.58
251801004507100	9801	Hamilton C	10,713.11
251802015454650	9801	Hamilton C	456.68
251803023402950	9802	Hamilton C	267.80
251803027203230	9801	Hamilton C	332.89
251804028701430	9802	Hamilton C	1,109.11
251804032308520	9801	Hamilton C	598.50
251805039103220	9802	Hamilton C	829.82
251805048100460	9802	Hamilton C	1,164.82
251807065200340	9802	Hamilton C	151.82
253010021062200	9801	Flamborough T	1,162.27

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
253010071002400	0000	Flamborough T	13,513.52
253020011002200	0000	Flamborough T	4,850.77
253020023063600	0000	Flamborough T	18,065.82
253020031004600	0000	Flamborough T	18,226.13
253020051043900	0000	Flamborough T	12,992.83
253030051060400	0000	Flamborough T	25,720.43
253030082007400	0000	Flamborough T	2,508.96
253030093083200	0000	Flamborough T	26,697.95
260202001006101	9801	West Lincoln Tp	13,971.33
260203001320900	9801	West Lincoln Tp	12,627.24
262203000842400	9801	Lincoln T	24,858.15
262204000419500	9801	Lincoln T	14,093.52
262204000510400	9801	Lincoln T	14,068.10
262204001798200	9801	Lincoln T	10,371.86
262702002019401	9801	Niagara-on-the-Lake T	7,191.77
262702002315600	9802	Niagara-on-the-Lake T	222.90
262901001120300	9801	St. Catharines C	796.41
262902000110802	9801	St. Catharines C	357.29
262902000111300	9801	St. Catharines C	2,737.56
262902003410301	9801	St. Catharines C	1,070.49
262903003220700	9802	St. Catharines C	933.94
262904003800100	9801	St. Catharines C	647.36
271102000718100	9801	Port Colborne C	713.63
271400000125700	9801	Wainfleet Tp	8,228.41
271400000808900	9801	Wainfleet Tp	8,228.41
271906000819700	9801	Welland C	2,549.76
272501001118400	9801	Niagara Falls C	11,924.98
272504000216000	9802	Niagara Falls C	20,822.15
272504000313000	9801	Niagara Falls C	1,363.78
272507000310100	9801	Niagara Falls C	123.31
272511000107900	9801	Niagara Falls C	844.29
272511000108700	9801	Niagara Falls C	1,583.39
273100001905300	9802	Thorold C	445.69
273100002605500	9802	Thorold C	1,634.51
273202001311800	9801	Pelham T	15,152.49
280203000216904	9801	Dunnville T	1,137.06
281502000516790	0000	Haldimand T	12,656.45
281503000204650	0000	Haldimand T	931.49
281503000405450	9801	Haldimand T	1,540.16
281504000426610	0000	Haldimand T	8,243.73
281505000104320	0000	Haldimand T	2,915.17
281505000107860	0000	Haldimand T	6,810.04
281505000503860	0000	Haldimand T	5,645.16
281508000256710	9801	Haldimand T	1,205.45
283302000149120	0000	Nanticoke C	2,052.07
283302000150115	9801	Nanticoke C	904.97

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
283302000501240	0000	Nanticoke C	155.02
283306001007210	0000	Nanticoke C	105.73
283306001035700	9801	Nanticoke C	1,214.97
283306002027960	0000	Nanticoke C	663.08
283306005064810	0000	Nanticoke C	7,815.68
283306007036000	9801	Nanticoke C	1,136.17
283307002009610	0000	Nanticoke C	7,815.68
284901002346050	9801	Delhi Tp	7,885.30
284902000840010	0000	Delhi Tp	2,418.74
284903002001720	0000	Delhi Tp	197.13
284903006002760	0000	Delhi Tp	519.71
284903006012210	0000	Delhi Tp	3,046.59
284905002034701	0000	Delhi Tp	7,898.08
284905002034715	0000	Delhi Tp	3,207.89
285401001024700	0000	Norfolk Tp	5,920.57
285401002019000	0000	Norfolk Tp	376.34
285402001039002	0000	Norfolk Tp	9,134.02
285405001022520	0000	Norfolk Tp	250.90
285405002018210	0000	Norfolk Tp	826.84
292000100043200	9803	Brant on the Grand C	480.39
292000401050450	9801	Brant on the Grand C	537.63
292000404004700	9801	Brant on the Grand C	177.44
292001103029300	9801	Brant on the Grand C	771.23
292001104016410	9801	Brant on the Grand C	995.34
292001602041600	9801	Brant on the Grand C	891.94
300607006706500	9801	Cambridge C	3,869.31
300611000803366	9801	Cambridge C	7,344.30
300611002509600	9801	Cambridge C	27,313.80
301206001203201	9801	Kitchener C	1,053.77
302902000411050	9801	Woolwich Tp	1,024.24
311028000403110	9801	Perth East Tp	3,762.77
311032000115200	9801	Perth East Tp	2,111.56
311032000411900	9801	Perth East Tp	4,745.63
311102010004005	9801	Stratford C	194.39
311600004003700	9801	St. Marys ST	321.67
312014000405410	9801	Perth South Tp	2,100.81
313024000201520	9801	West Perth Tp	1,860.22
313024001501610	9801	West Perth Tp	2,480.17
314036000801910	9801	North Perth T	3,907.26
314041000115600	9801	North Perth T	2,704.97
314041000502300	9801	North Perth T	1,127.32
320201002004500	9801	Norwich Tp	6,386.02
320203001021301	9801	Norwich Tp	3,584.23
320203001022901	9801	Norwich Tp	7,240.50
320204004009000	9801	Norwich Tp	2,589.61
320204005001100	9801	Norwich Tp	2,831.54
320401001065300	9801	Tillsonburg T	1,855.67
321101005004400	0000	South-West Oxford Tp	3,673.84

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
321101005012101	0000	South-West Oxford Tp	684.49
322701001010000	9801	Zorra Tp	1,469.53
322701004002701	9802	Zorra Tp	29,911.29
322701004013400	9801	Zorra Tp	4,059.81
322701005006100	9801	Zorra Tp	3,584.23
322701005007100	9801	Zorra Tp	2,849.46
322701102010801	9801	Zorra Tp	2,706.09
322701106004301	9801	Zorra Tp	983.75
322701201022000	9801	Zorra Tp	1,173.12
322701302008201	9801	Zorra Tp	3,673.84
323801001012900	9801	East Zorra-Tavistock Tp	2,777.78
323801006012900	9801	East Zorra-Tavistock Tp	4,108.12
324206006015000	9801	Woodstock C	434.63
324502001003600	9801	Blandford-Blenheim Tp	2,060.93
324502004011701	9801	Blandford-Blenheim Tp	3,405.02
324502006001600	9801	Blandford-Blenheim Tp	7,706.09
324502008024900	9801	Blandford-Blenheim Tp	6,369.89
340100000901300	9801	Bayham, Port Burwell, Vienna Tp	9,018.37
340800007001200	0000	Malahide, South Dorchester, Springfield Tp	10,890.46
340800007001400	0000	Malahide, South Dorchester, Springfield Tp	783.38
340801402018605	9801	Malahide, South Dorchester, Springfield Tp	2,178.76
340801403000700	9801	Malahide, South Dorchester, Springfield Tp	9,457.44
341800000615902	9801	Central Elgin Tp	5,645.16
341800001101800	9801	Central Elgin Tp	1,974.09
341800001102100	9801	Central Elgin Tp	8,738.92
341800001102200	9801	Central Elgin Tp	246.27
341801600108701	9801	Central Elgin Tp	6,511.76
342102021008501	9801	St. Thomas C	67,473.12
342400001002301	0000	Southwold Tp	2,329.75
342903200100111	0000	Dutton-Dunwich Tp	5,465.95
343400003001701	9801	West Elgin Tp	7,078.85
343400007001201	9801	West Elgin Tp	4,838.71
343400008008100	9801	West Elgin Tp	2,240.14
365008000416300	9801	Chatham-Kent C	3,440.86
365011000208700	9801	Chatham-Kent C	627.24
365011000503810	9801	Chatham-Kent C	340.68
365011000631800	9801	Chatham-Kent C	878.14

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
365014000228500	9801	Chatham-Kent C	2,240.14
365014000247700	9801	Chatham-Kent C	1,003.58
365014000376001	9801	Chatham-Kent C	2,544.80
365014000866101	9801	Chatham-Kent C	4,569.89
365016000206100	9801	Chatham-Kent C	2,686.16
365021000439010	9801	Chatham-Kent C	2,096.77
365021000496400	9801	Chatham-Kent C	6,720.61
365021000496500	9801	Chatham-Kent C	1,451.61
365028000121801	9801	Chatham-Kent C	770.79
365031000100201	9801	Chatham-Kent C	2,347.67
365032000100601	9801	Chatham-Kent C	1,433.69
365039000129100	9801	Chatham-Kent C	3,440.86
365039000205400	9801	Chatham-Kent C	1,362.01
365041000649200	9801	Chatham-Kent C	532.50
365041000821205	9801	Chatham-Kent C	9,946.24
365042000705700	9802	Chatham-Kent C	458.23
365042000705700	9803	Chatham-Kent C	458.23
365042000713464	9802	Chatham-Kent C	2,325.27
365042002221800	9801	Chatham-Kent C	19,672.22
365048000311500	9801	Chatham-Kent C	1,977.78
365048000704500	9801	Chatham-Kent C	1,344.09
370101100017400	9801	Pelee Tp	6,362.01
370637000007300	9801	Leamington T	5,824.37
370640000000300	9801	Leamington T	8,781.36
370660000000400	9801	Leamington T	3,548.39
370663000001401	9801	Leamington T	806.45
370665000003810	9801	Leamington T	1,433.69
370683000001000	9801	Leamington T	6,774.19
371135000005500	9802	Kingsville T	961.59
371139000000900	9801	Kingsville T	286.74
371164000000100	9801	Kingsville T	13,216.21
372901000002900	9801	Amherstburg T	23,311.11
372941000003700	9801	Amherstburg T	6,003.58
372943000002400	9801	Amherstburg T	6,182.80
372951000003900	9801	Amherstburg T	24,595.70
373414000004000	9801	LaSalle T	7,437.28
373416000007600	9801	LaSalle T	6,541.22
373417000007800	9801	LaSalle T	6,541.22
373422000023100	9801	LaSalle T	10,842.29
373904024010700	9802	Windsor C	1,041.04
373907022000100	9801	Windsor C	593.85
373907030507500	9802	Windsor C	1,588.53
373908081001800	9801	Windsor C	3,298.20
373908084032700	9802	Windsor C	622.68
374445000001850	9801	Sandwich South-Tecumseh-St. Clair Beach T	19,444.44

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
374448000001200	9801	Sandwich South-Tecumseh-St. Clair Beach T	3,673.84
3744550000018300	9801	Sandwich South-Tecumseh-St. Clair Beach T	6,630.82
374457000004800	9801	Sandwich South-Tecumseh-St. Clair Beach T	4,749.10
374459000000505	9802	Sandwich South-Tecumseh-St. Clair Beach T	1,336.93
375172000000300	9802	Lakeshore-Rochester-Tilbury North-Tilbury West T	1,001.06
375193000000200	9801	Lakeshore-Rochester-Tilbury North-Tilbury West T	3,584.23
375462000019300	9801	Colchester South Tp	143.37
375467000002100	9801	Colchester South Tp	107.53
375472000003100	9801	Colchester South Tp	6,182.80
380100001008901	9801	Sombra Tp	6,362.01
380100004018500	9801	Sombra Tp	7,667.74
380600602000901	9801	Dawn-Euphemia Tp	1,469.53
381200005003302	9802	Brooke Tp	1,648.75
381400000219600	9801	Alvinston V	1,935.48
381600005007500	9801	Enniskillen Tp	4,354.84
381600013012501	9801	Enniskillen Tp	4,292.11
381600016002102	9801	Enniskillen Tp	1,424.18
381900004016500	9801	Petrolia T	722.04
382200001012701	9801	Moore Tp	5,274.43
382200002007301	9801	Moore Tp	12,813.62
382200002008101	9802	Moore Tp	7,795.70
382200002008201	9801	Moore Tp	15,681.00
382200002016501	9801	Moore Tp	107.53
382200002019500	9801	Moore Tp	19,265.23
382200006009701	9801	Moore Tp	16,039.43
382200007000105	9801	Moore Tp	6,093.19
382200009015300	9801	Moore Tp	2,544.80
382940004932100	9801	Sarnia C	770.19
382940005001100	9801	Sarnia C	1,085.32
382940005023100	9801	Sarnia C	853.25
382940005127900	9801	Sarnia C	7,240.14
382940006463001	9801	Sarnia C	7,130.30
382940006463002	9801	Sarnia C	2,550.19
383100003017100	9801	Point Edward V	910.10
383400001052201	9801	Plympton Tp	10,792.63
383400003035201	9801	Plympton Tp	5,312.01

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
383600000100150	9801	Wyoming V	2,325.96
383600000122602	9801	Wyoming V	12,779.21
383800001017900	9801	Forest T	5,893.37
384104100105500	9801	Warwick Tp	3,098.75
384104100304901	9801	Warwick Tp	4,806.63
384104100411901	9801	Warwick Tp	6,514.16
384600003012600	9801	Bosanquet T	1,523.30
384600005001201	9801	Bosanquet T	9,958.60
390100003006501	9801	Mosa Tp	5,107.53
390600006001800	0000	Ekfrid Tp	2,974.91
390800002023921	9801	Glencoe V	6,810.04
391100004005402	0000	Metcalfe Tp	6,272.40
391400003113700	9801	Caradoc Tp	21,497.77
391400004012700	0000	Caradoc Tp	9,408.60
391400004013100	9802	Caradoc Tp	531.03
391600012026400	9802	Strathroy T	6,043.32
392600001008300	9801	North Dorchester Tp	63,331.32
392600005031701	9801	North Dorchester Tp	7,437.28
392600008005001	9801	North Dorchester Tp	9,408.60
393100004003700	0000	West Nissouri Tp	2,365.59
393601010001100	9801	London C	264.32
393604050011500	9801	London C	2,991.70
393605022102800	9801	London C	679.22
393605066006300	9801	London C	15,085.35
393605066035900	9802	London C	805.99
393608004008601	9801	London C	5,645.16
393608006013000	9801	London C	5,197.13
393609044032500	9801	London C	69,265.23
393900002031401	9801	Middlesex Centre Tp	11,630.82
393900004014001	9801	Middlesex Centre Tp	12,634.41
393901901015101	9801	Middlesex Centre Tp	8,870.97
393901902112700	9801	Middlesex Centre Tp	9,587.81
393903401017000	9801	Middlesex Centre Tp	14,605.73
393903402018300	9801	Middlesex Centre Tp	14,695.34
393903405014300	9801	Middlesex Centre Tp	18,420.84
394400000112601	0000	Ailsa Craig V	13,921.26
394600004003500	9801	Adelaide Tp	4,390.68
394900003009801	9801	West Williams Tp	5,271.86
395800001021600	0000	Lucan Biddulph Tp	3,694.62
395800004001701	0000	Lucan Biddulph Tp	9,480.29
395805900113300	9801	Lucan Biddulph Tp	8,297.49
400100020006500	9801	Usborne Tp	3,380.71
400400010000300	9801	Stephen Tp	1,298.61
400400190002500	9801	Stephen Tp	2,369.62
400400260001100	9801	Stephen Tp	2,704.64
400400270005101	9801	Stephen Tp	3,584.01
400400290003000	9801	Stephen Tp	2,255.04
400400380002810	9801	Stephen Tp	3,584.01

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
400900140001101	9801	Hay Tp	3,584.01
401600010001000	9801	Tuckersmith Tp	1,055.80
401600010001200	9801	Tuckersmith Tp	651.71
401600310021100	9801	Tuckersmith Tp	4,636.76
402604045000200	9801	Clinton T	2,222.78
402801018001000	9801	Goderich T	2,574.31
403100070000300	9801	Colborne Tp	3,607.86
404200110000401	9801	Grey Tp	3,920.36
404600190004300	9801	Howick Tp	2,029.91
404900060000901	9801	Turnberry Tp	1,117.10
404900230000200	9801	Turnberry Tp	4,872.65
405400100005600	9801	Morris Tp	1,740.59
406100010003801	9801	West Wawanosh Tp	4,811.16
406100130000601	9801	West Wawanosh Tp	6,289.65
410254000328005	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	12,061.16
410254000429400	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	5,458.33
410254000500520	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	2,347.67
410254001007600	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	3,290.99
410256000110800	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	1,745.30
410341000123401	9801	Arran-Elderslie Tp	1,745.30
410349000405601	9801	Arran-Elderslie Tp	780.84
410431000107125	9801	Brant-Greenock-Walkerton Tp	5,008.96
410431000111400	9801	Brant-Greenock-Walkerton Tp	2,562.72
410434000104500	9801	Brant-Greenock-Walkerton Tp	1,272.40
410434000205600	9801	Brant-Greenock-Walkerton Tp	4,236.22
410436000221900	9801	Brant-Greenock-Walkerton Tp	1,745.30
410501000300400	9801	Mildmay-Carrick-Teeswater-Culross Tp	3,643.82
410716000120600	9801	Huron-Kinloss Tp	2,484.54
410716000204801	9801	Huron-Kinloss Tp	2,419.35
410716000304301	9801	Huron-Kinloss Tp	2,562.72
410821000215301	9801	Kincardine-Bruce-Tiverton Tp	2,535.84
410822000709100	9801	Kincardine-Bruce-Tiverton Tp	716.85
410826000100701	9801	Kincardine-Bruce-Tiverton Tp	1,334.01

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
410826000220001	9801	Kincardine-Bruce-Tiverton Tp	866.82
410962000706500	9801	Eastnor, Lindsay, St. Edmunds & the Village of Lion Head Tp	2,787.19
410968000605501	9801	Eastnor, Lindsay, St. Edmunds & the Village of Lion Head Tp	2,786.96
411046000218100	9801	Port Elgin-Saugeen-Southampton T	716.85
420432000316001	9801	Sullivan Tp	4,047.04
420434000116300	9801	Chatsworth V	299.43
420436000315005	9801	Holland Tp	2,887.77
420436000510210	9801	Holland Tp	5,654.12
420501000216400	9801	Normanby Tp	2,585.57
420528000210301	9801	Bentinck Tp	3,190.19
420528000520000	9802	Bentinck Tp	274.33
420706000302801	9801	Egremont Tp	3,442.20
420706000302802	9801	Egremont Tp	2,482.08
420706000502600	9801	Egremont Tp	1,745.30
421800000106202	9801	Artemesia Tp	2,482.08
421800000412320	9801	Artemesia Tp	2,484.54
421800000608800	9801	Artemesia Tp	250.46
421800000700500	9801	Artemesia Tp	9,389.78
423900000303500	9801	Euphrasia Tp	1,745.30
423900000304900	9801	Euphrasia Tp	920.40
4239000004106001	9801	Euphrasia Tp	2,534.95
424200000206890	9801	Blue Mountain T	2,482.08
424200000212700	9801	Blue Mountain T	4,097.45
424200000334701	9801	Blue Mountain T	2,562.72
424200000514001	9801	Blue Mountain T	877.99
424200001105900	9801	Blue Mountain T	2,282.93
424800000312001	9801	St. Vincent Tp	2,562.72
425100000600601	9801	Sydenham Tp	1,745.30
425100000618102	9801	Sydenham Tp	3,190.19
425400000204420	9801	Derby Tp	11,002.69
425400000207000	9801	Derby Tp	716.85
425400000311700	9801	Derby Tp	1,745.30
425400000312400	9801	Derby Tp	716.85
425800001213500	9801	Sarawak Tp	3,543.01
425903002500100	9801	Owen Sound C	2,060.64
426200000210301	9801	Keppel Tp	2,482.08
426200000424301	9801	Keppel Tp	5,519.71
430102000111602	9801	Adjala-Tossorontio Tp	3,555.91
431202000511000	9801	Bradford West Gwillimbury T	8,910.16
431203000401101	9801	Bradford West Gwillimbury T	9,783.15

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
431601001708300	9801	Innisfil T	14,231.72
431601003807010	9801	Innisfil T	24,698.21
431602006116230	9801	Innisfil T	13,488.89
431603007416900	9801	Innisfil T	10,940.50
432101000716603	9801	Essa Tp	1,059.24
432101000716701	9801	Essa Tp	27,536.74
432101000719010	9801	Essa Tp	7,022.20
432101000806020	9801	Essa Tp	10,636.92
432101001039500	9801	Essa Tp	1,300.84
432404000122800	9801	New Tecumseth T	3,785.76
432404000304801	9801	New Tecumseth T	24,481.18
432404000519300	9801	New Tecumseth T	3,070.25
432406000248100	9801	New Tecumseth T	2,599.72
432901000103410	9801	Clearview Tp	6,418.10
432901000117100	9801	Clearview Tp	746.42
432901000572400	9801	Clearview Tp	705.63
432901000819201	9801	Clearview Tp	3,993.19
432901001010601	9801	Clearview Tp	3,749.82
432902000233700	9801	Clearview Tp	192.52
432902000315600	9801	Clearview Tp	757.22
432904000216440	9801	Clearview Tp	3,778.85
432904000223002	9801	Clearview Tp	3,917.38
432904000318501	9801	Clearview Tp	4,076.16
434101000318601	9801	Springwater Tp	2,767.14
434101000329200	9801	Springwater Tp	1,608.09
434101000617601	9801	Springwater Tp	2,497.98
434101000802101	9802	Springwater Tp	537.72
434101000802102	9801	Springwater Tp	1,678.79
434101000802103	9801	Springwater Tp	7,146.42
434103000304300	9801	Springwater Tp	3,853.05
434103000307500	9801	Springwater Tp	7,280.29
434104000117600	9801	Springwater Tp	1,379.93
434203200300200	9802	Barrie C	1,150.63
434601000220800	9801	Oro-Medonte Tp	1,248.75
434601000229950	9801	Oro-Medonte Tp	4,633.69
434601000510510	9801	Oro-Medonte Tp	6,580.11
434601000617300	9801	Oro-Medonte Tp	3,749.82
434601000905001	9801	Oro-Medonte Tp	3,697.49
434601001043300	9801	Oro-Medonte Tp	4,370.07
434602000101401	9801	Oro-Medonte Tp	3,232.97
434602000303901	9801	Oro-Medonte Tp	4,323.48
434603001028800	9801	Oro-Medonte Tp	2,179.10
434801000754450	9801	Ramara Tp	3,764.70
434801000803201	9801	Ramara Tp	3,749.82
434801000840100	9801	Ramara Tp	1,379.93
434801000947020	9801	Ramara Tp	6,491.22
434802000308409	9801	Ramara Tp	1,921.86
435101000512201	9801	Severn Tp	2,159.60

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
435101000602703	9801	Severn Tp	9,903.23
435101000715401	9801	Severn Tp	6,189.96
435101000858700	9801	Severn Tp	14,748.57
435102000606401	9801	Severn Tp	4,534.05
435201010606100	9801	Orillia C	584.48
435304000407800	9801	Tay Tp	4,422.25
435304000503701	9801	Tay Tp	4,359.86
435304000555500	9801	Tay Tp	1,467.75
435304000600900	9801	Tay Tp	766.68
435304000953210	9801	Tay Tp	3,046.59
436402000162500	9801	Wasaga Beach T	1,594.98
436800000146701	9801	Tiny Tp	853.44
436800000203500	9801	Tiny Tp	1,613.02
436800000401701	9801	Tiny Tp	6,304.66
436800000840900	9801	Tiny Tp	980.34
436800001203001	9801	Tiny Tp	3,842.11
436800001523203	9801	Tiny Tp	3,734.59
436800001600210	9801	Tiny Tp	6,304.66
437201000113800	9801	Penetanguishene T	488.23
437202000116801	9801	Penetanguishene T	12,519.71
437403000126507	9801	Midland T	10,416.85
442701001106400	9801	Lake of Bays Tp	107.53
444204001209400	9801	Huntsville T	344.11
446503002604400	9801	Georgian Bay Tp	179.21
461603000046000	9801	Anson, Hindon and Minden Tp	1,267.19
461603100019200	9801	Anson, Hindon and Minden Tp	308.95
462100300003600	9801	Stanhope Tp	1,943.55
462401100051300	9801	Dysart et al Tp	1,971.33
462401200025200	9801	Dysart et al Tp	10,931.12
462404000038700	9801	Dysart et al Tp	3,315.41
470100102001050	9801	McNab-Braeside Tp	3,512.54
470100102507300	9801	McNab-Braeside Tp	1,098.39
472400001027101	9801	Radcliffe Tp	1,792.11
472600001038110	9801	Sherwood, Jones and Burns Tp	2,240.14
472600001047600	9801	Sherwood, Jones and Burns Tp	3,154.12
472800001001600	9801	Barry's Bay V	2,011.79
473400001036750	9801	Killaloe V	1,676.49
474204202505525	9801	Admaston Tp	2,037.81
474205401005200	9801	Bromley Tp	585.64
474600001500510	9801	Horton Tp	832.47
475800001013510	9801	Westmeath Tp	1,881.72
476606204001310	9801	Stafford and Pembroke Tp	3,752.24
476607405527100	9801	Alice and Fraser Tp	1,254.17
476607406506801	9801	Alice and Fraser Tp	3,225.81

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
476906902525050	9801	North Algona Wilberforce Tp	2,688.17
476906903000500	9801	North Algona Wilberforce Tp	1,641.81
477907901000350	0000	Petawawa T	1,526.19
479600005015300	9801	Deep River T	2,358.65
480105000118502	9801	Airy Tp	1,040.47
481900000161300	9802	Mattawan Tp	282.62
484405006511400	9801	North Bay C	798.36
484405008012200	9801	North Bay C	2,119.74
486901000307900	9801	Temagami T	309.78
490303000802102	9801	Seguin Tp	2,276.22
496400000405300	9801	Powassan T	855.89
496600000300619	9801	Himsworth North Tp	1,755.29
497100000310200	9801	Nipissing Tp	819.79
520219000014001	9801	Sudbury Locality Education	1,075.27
520227000200100	9801	Sudbury Locality Education	557.18
522600000102700	9801	Espanola T	715.08
530104000111600	9801	Nickel Centre T	482.21
530104000216001	9802	Nickel Centre T	1,038.06
530702001318000	9801	Sudbury C	673.02
530704001305301	9801	Sudbury C	1,234.57
532800001201801	9801	Valley East T	6,770.21
541100000710400	0000	Haileybury T	7,775.54
541100001204301	0000	Haileybury T	14,163.31
541600000107000	0000	Dymond Tp	628.26
541800000102300	0000	New Liskeard T	14,369.89
541800000605000	0000	New Liskeard T	742.61
541800000800500	0000	New Liskeard T	4,573.04
543600000209500	0000	Armstrong Tp	3,392.83
544200000129600	0000	James Tp	6,713.44
545200000308901	0000	Englehart T	12,421.71
545603001000401	0000	Matachewan Tp	2,167.11
545800000130201	0000	McGarry Tp	373.48
545800000132000	0000	McGarry Tp	953.58
546200000457909	0000	Larder Lake Tp	2,175.07
546800000164601	0000	Kirkland Lake T	3,912.97
5468000001615000	0000	Kirkland Lake T	3,284.65
5468000001917600	0000	Kirkland Lake T	468.85
562701002009401	0000	Timmins C	243.28
562701009234800	9801	Timmins C	291.81
562703003007000	0000	Timmins C	662.50
562703008007700	0000	Timmins C	4,905.91
562704007032301	0000	Timmins C	6,697.67
562705001316000	0000	Timmins C	1,207.79
562705001900101	0000	Timmins C	851.11

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
562705001900800	0000	Timmins C	712.73
562705002815000	0000	Timmins C	360.26
562705005702500	0000	Timmins C	337.81
562705005802000	0000	Timmins C	4,224.46
563104001119601	0000	Iroquois Falls T	648.79
564018000014700	9801	Cochrane Iroquois Fall BR Math Locality	644.78
566600002005400	0000	Kapuskasing T	475.78
567601000532100	0000	Hearst T	798.41
574002000215000	9801	The North Shore Tp	713.95
574100001509900	9801	Elliot Lake C	655.68
580401009701200	9801	Thunder Bay C	1,416.25
580402010150400	9801	Thunder Bay C	2,132.31
580404018108300	9801	Thunder Bay C	1,005.39
580808000215200	9801	Oliver and Paipoonge Tp	240.06
580824000105901	9801	Oliver and Paipoonge Tp	344.29
580824000305510	9801	Oliver and Paipoonge Tp	7,198.70
582801000215600	9801	Shuniah Tp	894.65
585100000300300	9801	Schreiber Tp	1,962.37
585900000420800	9801	Marathon T	1,101.28
585900000421500	9801	Marathon T	1,105.03
586600000436000	9801	Manitouwadge Tp	2,155.23
587474000705200	9801	Geraldton T	3,821.66
587474000800700	9801	Geraldton T	7,858.87
590100000726100	9801	Atikokan Tp	2,939.07
590100000845850	9801	Atikokan Tp	1,075.27
590100000857400	9801	Atikokan Tp	19,668.46
590205000107300	0000	Fort Frances Rainy River Locality Education	3,494.62
591201000715300	9801	Fort Frances T	434.95
591900000053715	9801	Emo Tp	1,612.90
592401000005900	9801	Chapple Tp	1,728.06
601400000104902	9801	Jaffray Melick T	630.33
601400000400500	9801	Jaffray Melick T	627.38
602626000217402	9801	Dryden T	4,838.71
604141000113100	9801	Red Lake Tp	1,881.72
604141000201300	9801	Red Lake Tp	647.11
604195001011600	0000	Red Lake Tp	358.42
604200000201725	9801	Ear Falls Tp	270.74
604200000202100	9801	Ear Falls Tp	113.79
604900000102500	9801	Pickle Lake Tp	528.52
604900000109000	9801	Pickle Lake Tp	159.91
609652000303101	9801	Dryden Locality Education	640.87
609658000205750	9801	Dryden Locality Education	2,508.96

TABLE 4

MUNICIPAL ELECTRICITY UTILITY TRANSFORMER STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
10100600615300	9801	South Glengarry Tp	1,254.48
11101100447500	9801	North Glengarry Twp	4,032.26
11101600289000	9801	North Glengarry Twp	1,487.46
11101800071000	9801	North Glengarry Tp	1,767.31
11101800076520	9801	North Glengarry Twp	1,234.42
11101800076610	9801	North Glengarry Twp	2,455.20
20806000201349	9801	Town of Hawkesbury	1,899.64
20903000103925	9801	Champlain Twp	2,222.22
30200000113682	9801	Casselman Village	6,346.42
30600003111800	9801	Russell Tp	4,816.49
30600003230702	9801	Russell Tp	5,341.04
40201000746910	9801	Cornwall C	680.21
40206000303400	9801	Cornwall C	1,284.45
50600200010000	9801	South Dundas Twp	5,609.32
50600200730000	9801	South Dundas Twp	388.29
50600200753550	9801	South Dundas Twp	2,038.53
50600800090400	9801	South Dundas Twp	2,808.22
51101800007200	9801	North Dundas Tp	16,475.91
51101900366500	9801	North Dundas Twp	4,301.08
61403130174100	9802	Ottawa C	818.08
61404180100600	9801	Ottawa C	1,925.40
61404180100600	9802	Ottawa C	1,925.40
61404210135500	9801	Ottawa C	7,665.05
61405280152700	9801	Ottawa C	1,440.70
61405280152700	9802	Ottawa C	1,440.70
61406330102000	9801	Ottawa C	4,762.66
61407400250200	9802	Ottawa C	1,381.32
61407400250200	9803	Ottawa C	1,381.32
61410610202400	9801	Ottawa C	736.52
61411650503400	9801	Ottawa C	166.21
61411650503400	9802	Ottawa C	166.21
70200000543302	9801	Cardinal V	2,956.99
70804004000100	9801	Prescott ST	9,525.45
70804004006501	9801	Prescott ST	2,952.51
71971901019700	9801	North Grenville Tp	4,802.87
71971901501600	9801	North Grenville Tp	1,247.34
71971901520702	9801	North Grenville Tp	6,899.64
80203006011000	9801	Brockville C	7,974.91
80203006027900	9801	Brockville C	7,616.49
80203007020000	9801	Brockville C	4,569.89
80203007022700	9801	Brockville C	2,956.99
80203007501301	9801	Brockville C	4,121.86
90401001574500	9801	Smiths Falls ST	3,010.75
92101001518700	9801	Perth T	9,480.29
92101003509601	9801	Perth T	480.32

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
92103006005200	9801	Perth T	517.44
92803006526700	9801	Carleton Place T	20,842.29
93103004015500	9801	Mississippi Mills T	8,194.44
94000101018801	9801	Lanark Highlands Tp	1,164.87
101103010001900	9802	Kingston C	260.96
120201002011400	9801	Deseronto T	21,438.17
120401001058400	9801	Quinte West C	6,003.58
120401002546202	9801	Quinte West C	6,863.80
120401002560050	9801	Quinte West C	2,204.30
120401003066000	9801	Quinte West C	8,315.41
120402003522100	9801	Quinte West C	497.35
120403004518400	9801	Quinte West C	6,003.58
120403005021201	9801	Quinte West C	1,624.42
120403005524801	9801	Quinte West C	591.18
120403006029999	9801	Quinte West C	2,813.62
120801002502000	9801	Belleville C	665.45
120803010007700	9801	Belleville C	7,347.67
120803010007800	9801	Belleville C	346.26
120804011011610	9801	Belleville C	692.50
120804013518200	9801	Belleville C	1,452.49
120806017016400	9801	Belleville C	4,700.13
120807020005300	9801	Belleville C	1,388.58
120807020500150	9801	Belleville C	1,303.53
120807021536800	9801	Belleville C	48,330.47
122021802010650	9801	Stirling-Rawdon TP	7,491.04
123013801009450	9801	Centre Hastings Tp	3,730.65
124200001003150	0000	Marmora V	985.66
135001001017600	9801	Prince Edward County C	13,620.07
135002002004300	9801	Prince Edward County C	598.12
135003003519600	9801	Prince Edward County C	6,884.49
135011201505600	9801	Prince Edward County C	1,456.45
135022401012894	9801	Prince Edward County C	4,659.50
140800002005614	9801	Brighton T	5,949.82
140800006028520	9801	Brighton T	4,442.65
140800006029301	9801	Brighton T	8,682.08
141203003025700	9801	Colborne V	3,711.47
142100004017500	9801	Cobourg T	9,873.12
142100008007700	9801	Cobourg T	28,607.71
142100022014510	9801	Cobourg T	6,350.18
142500008013630	9801	Port Hope T	5,824.37
142500017003401	9801	Port Hope T	8,630.29
142500020003500	9801	Port Hope T	43,649.46
143200003021270	9801	Hastings V	931.90
143500004003100	9801	Campbellford-Seymour T	1,444.09

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
143500007013400	9801	Campbellford-Seymour T	2,934.06
151401001001345	9801	Peterborough C	954.51
151401001003000	9801	Peterborough C	1,466.75
151401012000401	9801	Peterborough C	6,001.79
151401012034500	9801	Peterborough C	1,155.58
151401013009102	9801	Peterborough C	4,980.29
151401013010900	9801	Peterborough C	1,625.81
151402003009300	9801	Peterborough C	23,977.24
151402007008000	9801	Peterborough C	1,070.56
151403001000600	9801	Peterborough C	1,392.63
151403015000100	9801	Peterborough C	7,437.28
151404010000120	9801	Peterborough C	1,711.53
151404016003500	9801	Peterborough C	8,154.12
151404019020201	9801	Peterborough C	69,995.70
151405007002551	0000	Peterborough C	7,731.90
151405007009700	9801	Peterborough C	1,118.05
151405013002700	9801	Peterborough C	725.89
160901000122700	9801	Lindsay T	1,932.67
160901000343900	9801	Lindsay T	460.30
160902000150101	9801	Lindsay T	3,455.50
160902000314900	9801	Lindsay T	2,080.12
160904000110201	9801	Lindsay T	1,736.89
162400000317000	9801	Fenelon Falls V	2,688.17
162800000137500	9801	Bobcaygeon V	4,661.13
180101001822650	9801	Pickering T	2,956.99
180101003001600	9801	Pickering T	14,221.33
180101003002250	9801	Pickering T	16,521.68
180102001710115	9801	Pickering T	14,426.52
180102002400700	9801	Pickering T	14,426.52
180103000330400	9801	Pickering T	9,418.46
180103000823418	9801	Pickering T	27,542.65
180502001506902	9801	Ajax T	8,602.15
180502001535801	9801	Ajax T	13,928.32
180503000709900	9801	Ajax T	27,369.89
180504000609300	9801	Ajax T	14,093.73
180504000610540	9801	Ajax T	11,878.14
180504001309600	9801	Ajax T	8,870.97
180901003602800	9801	Whitby T	6,742.83
180901003704650	9801	Whitby T	13,955.56
180901004105000	0000	Whitby T	554.61
180902000120510	9801	Whitby T	19,867.03
180902000407810	9801	Whitby T	7,096.42
180903001207400	9801	Whitby T	6,684.59
180903001604700	9801	Whitby T	7,203.41
180904002700475	0000	Whitby T	7,358.78
180904003001703	9801	Whitby T	6,617.38
180904003401524	9801	Whitby T	6,742.83

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
181301000900610	9801	Oshawa C	839.15
181301001811210	9801	Oshawa C	9,089.25
181302001901510	9801	Oshawa C	7,203.41
181302002400150	9801	Oshawa C	30,069.89
181303001000100	0000	Oshawa C	8,832.44
181303001000300	9801	Oshawa C	6,519.71
181303002313210	0000	Oshawa C	6,684.59
181303003105104	9801	Oshawa C	661.00
181304000211300	9801	Oshawa C	17,504.66
181305000103550	9801	Oshawa C	14,350.18
181305001903310	9801	Oshawa C	10,591.40
181306002401500	9801	Oshawa C	7,035.66
181307000205015	9801	Oshawa C	724.74
181307000433600	0000	Oshawa C	6,003.58
181702004003710	9801	Clarington T	3,624.19
181702006008700	9801	Clarington T	3,624.19
181702006017605	9801	Clarington T	617.29
181703012011200	9801	Clarington T	3,503.23
181703013015800	9801	Clarington T	3,729.93
182002001032675	0000	Scugog Tp	4,121.86
182002002030650	9801	Scugog Tp	5,306.99
182002003020800	9801	Scugog Tp	3,225.81
182905000101910	9801	Uxbridge Tp	5,306.99
182905000202600	9801	Uxbridge Tp	4,618.46
182905000207000	9801	Uxbridge Tp	14,490.14
183902001012000	9801	Brock Tp	2,534.05
190101440003400	9801	Toronto C	2,748.59
190102241002200	9801	Toronto C	2,750.94
190102326001000	9801	Toronto C	2,149.25
190102451002300	9801	Toronto C	9,515.28
190102457001300	9801	Toronto C	6,990.92
190102473002100	9801	Toronto C	2,282.47
190103139003900	9801	Toronto C	3,335.17
190103215000300	9801	Toronto C	2,511.60
190103258000800	9801	Toronto C	4,105.23
190103279006400	9801	Toronto C	1,702.65
190103282000100	9801	Toronto C	1,902.28
190103321005400	9801	Toronto C	5,959.39
190104113001600	9801	Toronto C	6,922.46
190104132001900	9801	Toronto C	2,215.42
190104211000400	9801	Toronto C	2,484.15
190104252005500	9801	Toronto C	2,111.74
190104349004400	9801	Toronto C	2,646.00
190105126001700	9801	Toronto C	2,421.38
190105142001700	9801	Toronto C	2,474.79
190105201008600	9801	Toronto C	2,010.81
190105202005200	9801	Toronto C	2,794.00

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
190105239002100	9801	Toronto C	1,550.60
190105257006900	9801	Toronto C	5,045.42
190105288005300	9801	Toronto C	7,118.62
190106215000100	9801	Toronto C	1,950.76
190106226000100	9801	Toronto C	14,396.27
190106242010300	9801	Toronto C	2,087.26
190106243000200	9801	Toronto C	1,414.09
190106312000300	9801	Toronto C	3,646.81
190106357000800	9801	Toronto C	1,114.49
190107127003200	0000	Toronto C	6,741.84
190107149702500	9801	Toronto C	1,325.70
190107208000100	9801	Toronto C	6,366.05
190107235001400	9801	Toronto C	5,059.48
190107245002900	9801	Toronto C	3,738.27
190107315002300	9801	Toronto C	2,080.71
190107335100100	9801	Toronto C	28,238.71
190107353000900	9801	Toronto C	2,802.56
190108231005500	9801	Toronto C	2,359.26
190108246003600	9801	Toronto C	8,792.02
190108317000900	9801	Toronto C	2,414.33
190108427004100	9801	Toronto C	3,084.34
190109116004200	9801	Toronto C	2,100.99
190109158007400	9801	Toronto C	6,967.46
190109212003500	9801	Toronto C	1,664.18
190109322000950	9801	Toronto C	1,886.62
190109413001450	9801	Toronto C	2,781.83
190109665005800	9801	Toronto C	4,341.02
190110129000200	9801	Toronto C	5,189.57
190110132002900	9801	Toronto C	4,024.56
190110218000100	9801	Toronto C	3,039.46
190110495003950	9801	Toronto C	6,075.01
190111127008050	9801	Toronto C	1,203.42
190111137003600	9801	Toronto C	2,834.65
190111234005450	9801	Toronto C	3,727.60
190112117002900	9801	Toronto C	3,691.78
190401114000100	9801	Toronto C	43,637.99
190401121000300	9801	Toronto C	42,921.15
190401130006900	9801	Toronto C	27,688.17
190401275000600	9801	Toronto C	778.25
190401370000100	9801	Toronto C	289.31
190402126001000	9801	Toronto C	385.43
190402333007100	9801	Toronto C	1,317.97
190402439001200	9801	Toronto C	415.15
190403110001400	9801	Toronto C	1,369.86
190403141003600	9801	Toronto C	1,015.64
190403202000320	9801	Toronto C	281.61
190403250000400	9801	Toronto C	1,437.77

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
190404116000100	9801	Toronto C	6,900.48
190404121000100	9801	Toronto C	941.54
190404160003800	9801	Toronto C	365.79
190404330001400	9801	Toronto C	1,180.54
190405363000200	9801	Toronto C	1,035.17
190405413002100	9801	Toronto C	234.71
190405418004400	9801	Toronto C	467.60
190405499000350	9801	Toronto C	16,577.06
190406208000200	9801	Toronto C	315.67
190406215000700	9801	Toronto C	1,813.22
190406251000100	9801	Toronto C	382.16
190406251000100	9802	Toronto C	382.16
190406435001100	9801	Toronto C	267.71
190406516000300	9801	Toronto C	4,357.37
190406709000200	9801	Toronto C	2,223.28
190406838000700	9801	Toronto C	874.83
190407172000300	9801	Toronto C	2,552.27
190407220002600	9801	Toronto C	14,247.31
190407223000400	9801	Toronto C	20,519.71
190408111000200	9801	Toronto C	834.96
190408117000800	9801	Toronto C	1,684.69
190408217000600	9801	Toronto C	8,691.76
190408219000300	9801	Toronto C	277.39
190408437005500	9801	Toronto C	936.17
190409310001900	9801	Toronto C	1,386.21
190409544000200	9801	Toronto C	363.74
190410305001200	9801	Toronto C	989.69
190410328004200	9801	Toronto C	2,577.25
190410404007100	9801	Toronto C	2,662.21
190410435101300	9801	Toronto C	520.43
190411215000400	9801	Toronto C	10,793.77
190411304000200	9801	Toronto C	653.50
190411339003000	9801	Toronto C	2,447.83
190411458004270	9801	Toronto C	1,838.07
190411458004300	9801	Toronto C	690.28
190602205004500	9801	Toronto C	1,928.24
190602407002800	9801	Toronto C	2,286.45
190603124004800	9801	Toronto C	3,125.70
190603228006800	9801	Toronto C	2,841.11
190801152000600	9801	Toronto C	2,971.65
190801247008400	9801	Toronto C	16,267.38
190801326000100	9801	Toronto C	40,136.74
190801353006600	9801	Toronto C	15,896.06
190801395000300	9801	Toronto C	37,551.61
190802141004700	9801	Toronto C	1,258.18
190803158000600	9801	Toronto C	22,728.67
190803219000800	9801	Toronto C	15,856.63

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
190803228017500	9801	Toronto C	2,491.88
190803232000900	9801	Toronto C	6,517.00
190803277000300	9801	Toronto C	8,786.70
190803332100100	9801	Toronto C	86,116.67
190804113001400	9801	Toronto C	4,443.84
190804214000100	9801	Toronto C	3,157.19
190804301003300	9801	Toronto C	1,585.22
190806265000300	9801	Toronto C	8,499.33
190806354000260	9801	Toronto C	86,126.52
190807206000100	9801	Toronto C	5,327.85
190807275001600	9801	Toronto C	9,501.79
190807316008100	9801	Toronto C	19,514.18
190807363000100	9801	Toronto C	5,214.83
190808198000300	9801	Toronto C	6,199.15
190808211011600	9801	Toronto C	2,614.23
190808254002300	9801	Toronto C	1,300.63
190808323000200	9801	Toronto C	5,481.89
190809314001100	9801	Toronto C	98,022.90
190809408000100	9801	Toronto C	2,374.05
190809430009600	9801	Toronto C	25,004.12
190809439000700	9801	Toronto C	4,625.36
190810121000150	9801	Toronto C	1,411.25
190810128007900	9801	Toronto C	7,483.74
190810135000500	9801	Toronto C	5,627.24
190810232000050	9801	Toronto C	22,459.32
190810235000100	9801	Toronto C	4,548.78
190810301000100	9801	Toronto C	1,697.78
190810315000100	9801	Toronto C	18,974.01
190811301000500	9801	Toronto C	36,443.55
190811336008300	9801	Toronto C	8,204.91
190811418000200	9801	Toronto C	1,340.68
190812139005100	9801	Toronto C	3,783.74
190812212002100	9801	Toronto C	1,942.12
190812234015700	9801	Toronto C	1,663.33
190812243000600	9801	Toronto C	10,657.23
191401225000050	9801	Toronto C	160.50
191404210002400	9801	Toronto C	14,157.71
191405204001000	9801	Toronto C	914.79
191901187005600	9801	Toronto C	1,891.40
191901210002600	9801	Toronto C	981.30
191901317003700	9801	Toronto C	2,027.98
191901370001700	9801	Toronto C	2,013.39
191901409003650	9801	Toronto C	1,140.91
191901412000650	9801	Toronto C	1,512.10
191901422001500	9801	Toronto C	2,085.01
191901503003500	9801	Toronto C	1,581.97
191901513500300	9801	Toronto C	18,279.57

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
191901554000100	9801	Toronto C	2,112.40
191901583000700	9801	Toronto C	1,173.27
191901681004300	9801	Toronto C	1,998.80
191901689000100	9801	Toronto C	1,302.92
191901734001200	9801	Toronto C	1,088.04
191901749002300	9801	Toronto C	10,752.69
191901749002400	9801	Toronto C	1,618.39
191901818001900	9801	Toronto C	19,175.63
191901825000100	9801	Toronto C	2,053.72
191902103000100	9801	Toronto C	831.29
191902127002900	9801	Toronto C	16,666.67
191902178006600	9801	Toronto C	1,960.43
191902302004100	9801	Toronto C	6,769.67
191902312002800	9801	Toronto C	2,362.44
191902317014100	9801	Toronto C	1,063.14
191902325000700	9801	Toronto C	1,026.80
191902420000400	9801	Toronto C	1,368.39
191902536004400	9801	Toronto C	16,845.88
191902543004300	9801	Toronto C	1,838.32
191902605000100	9801	Toronto C	1,197.16
191902619003800	9801	Toronto C	1,316.84
191902637001300	9801	Toronto C	1,896.67
191902650007000	9801	Toronto C	1,225.08
191902664000100	9801	Toronto C	467.87
191903120001300	9801	Toronto C	3,634.11
191903217000300	9801	Toronto C	1,863.02
191903244000200	9801	Toronto C	1,095.37
191903312001200	9801	Toronto C	1,907.03
191903316002000	9801	Toronto C	1,157.76
191903338008400	9801	Toronto C	1,047.64
191903352000400	9801	Toronto C	3,643.30
191903419506100	9801	Toronto C	964.25
191903428004000	9801	Toronto C	1,341.77
191903469501700	9801	Toronto C	1,936.36
191903512500300	9801	Toronto C	1,833.68
191903601000400	9801	Toronto C	1,197.43
191903634005700	9801	Toronto C	1,823.73
191903656004300	9801	Toronto C	1,071.03
191903666003200	9801	Toronto C	1,778.64
191903729000100	9801	Toronto C	1,889.18
191903760001500	9801	Toronto C	1,860.77
191903808000700	9801	Toronto C	1,109.63
191903828000300	9801	Toronto C	1,075.27
191903831001100	9801	Toronto C	1,047.64
191903831003700	9801	Toronto C	2,180.20
191904123001200	9801	Toronto C	1,874.97
191904150000500	9801	Toronto C	1,896.67

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
191904162000800	9801	Toronto C	16,845.88
191904162000900	9801	Toronto C	1,296.12
191904207001400	9801	Toronto C	1,911.26
191904220004600	9801	Toronto C	1,852.91
191904226001600	9801	Toronto C	1,969.20
191904244007400	9801	Toronto C	2,480.27
191904288000300	9801	Toronto C	3,256.20
191904312000200	9801	Toronto C	1,896.67
191904327002000	9801	Toronto C	2,170.53
191904344002500	9801	Toronto C	996.39
191904402001100	9801	Toronto C	1,181.22
191904403000050	9801	Toronto C	1,219.16
191904423002200	9801	Toronto C	1,174.06
191904430207500	9801	Toronto C	893.85
191904432000400	9801	Toronto C	1,303.76
191905117001400	9801	Toronto C	18,458.78
191905151002200	9801	Toronto C	4,376.09
191905249003500	9801	Toronto C	205.03
191905407000750	9801	Toronto C	1,198.80
191905424004100	9801	Toronto C	2,027.98
192800019001410	0000	Vaughan C	3,763.44
192800020109200	9801	Vaughan C	1,473.31
192800021117000	9801	Vaughan C	23,030.65
192800021432400	9801	Vaughan C	21,669.35
192800023359800	9801	Vaughan C	675.82
192800023900000	9801	Vaughan C	6,375.27
192800027130000	9801	Vaughan C	23,745.34
192800032016000	9801	Vaughan C	51,676.16
192800032055050	9801	Vaughan C	9,172.76
192800042106400	0000	Vaughan C	2,661.91
193601002077600	9801	Markham T	28,929.44
193601008588400	9801	Markham T	1,331.91
193602011012000	9801	Markham T	129,738.60
193602012648950	9801	Markham T	37,456.45
193602012680600	9801	Markham T	5,312.36
193602012712000	9801	Markham T	6,617.48
193603021416000	9801	Markham T	2,225.26
193604028045500	9801	Markham T	62,092.47
193805001204400	9801	Richmond Hill T	1,187.42
194600004392000	9801	Aurora T	13,339.43
194600006746768	9801	Aurora T	14,152.87
194600007062800	9801	Aurora T	13,636.02
194600008190100	9801	Aurora T	13,457.35
194600011001550	0000	Aurora T	14,884.41
194600011220100	9801	Aurora T	14,913.62
194600011342950	9801	Aurora T	44,937.28
194801005015700	9801	Newmarket T	24,426.88

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
194801005027748	9801	Newmarket T	17,567.03
194802011072500	9801	Newmarket T	9,880.65
194802011239500	9801	Newmarket T	5,944.44
194804016605200	9801	Newmarket T	24,367.74
194804019944230	9801	Newmarket T	21,893.37
197000007113900	9801	Georgina T	11,191.76
210501000405800	9801	Mississauga C	15,229.39
210501001113100	9801	Mississauga C	20,784.95
210501001518000	9801	Mississauga C	2,960.36
210501006203801	9801	Mississauga C	651.23
210501006321000	9801	Mississauga C	2,679.13
210501006812200	9801	Mississauga C	7,639.78
210502002406410	9801	Mississauga C	2,271.05
210502002421401	9801	Mississauga C	2,993.71
210502002509201	9802	Mississauga C	2,991.60
210502002602800	9801	Mississauga C	16,183.33
210502003117543	9801	Mississauga C	1,957.56
210502003706900	9801	Mississauga C	10,286.66
210502004016400	9801	Mississauga C	15,834.23
210502004810700	9801	Mississauga C	1,876.56
210502004811800	9801	Mississauga C	32,164.87
210503007514000	9802	Mississauga C	2,313.72
210503009202800	9801	Mississauga C	1,643.87
210503009642700	9802	Mississauga C	2,752.39
210504008925900	9801	Mississauga C	2,564.06
210504009361600	9802	Mississauga C	3,613.64
210504009619700	9801	Mississauga C	19,034.25
210504009724207	9801	Mississauga C	2,090.07
210504009724550	9802	Mississauga C	26,362.90
210504009804910	9802	Mississauga C	3,179.36
210504009810503	9802	Mississauga C	3,463.08
210504009811569	9801	Mississauga C	2,192.01
210504009822310	9801	Mississauga C	4,413.52
210504011620600	9802	Mississauga C	24,494.80
210504011621750	9802	Mississauga C	1,883.01
210504015400425	9801	Mississauga C	2,328.33
210504015405310	9801	Mississauga C	2,999.62
210505011312500	9802	Mississauga C	2,790.68
210505011565900	9801	Mississauga C	3,492.40
210505011615401	9801	Mississauga C	3,026.14
210505011711010	9802	Mississauga C	2,469.44
210505011726180	9801	Mississauga C	2,182.70
210505011726900	9802	Mississauga C	2,295.39
210505011806700	9801	Mississauga C	2,005.66
210506012811900	9802	Mississauga C	2,664.57
210506013101800	9802	Mississauga C	2,121.96
210506013104300	9802	Mississauga C	2,495.66
210506013117710	9801	Mississauga C	3,648.66

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
210506014407500	9802	Mississauga C	3,298.50
210506015553120	9802	Mississauga C	2,399.39
210507005316800	9801	Mississauga C	1,425.61
210507005614600	9801	Mississauga C	16,201.25
210507005616400	9801	Mississauga C	3,836.20
210507016201701	9802	Mississauga C	1,878.12
210507016611600	9802	Mississauga C	1,756.48
210509000217000	9801	Mississauga C	2,059.45
210509000313000	9801	Mississauga C	1,426.24
210509000417700	9802	Mississauga C	654.75
210509000807200	9802	Mississauga C	1,921.97
210511000211000	9801	Mississauga C	11,832.26
210512000611600	9801	Mississauga C	3,723.12
210515008008900	9801	Mississauga C	13,504.48
210515008300400	9802	Mississauga C	1,160.89
220400000336100	9802	East Luther Grand Valley Tp	1,039.54
221403000907700	9801	Orangeville T	3,494.32
232600000909100	9802	Centre Wellington Tp	244.87
234100000902215	9801	Minto Tn	592.60
234100001107300	9801	Minto Tn	3,375.84
240101003016601	0000	Oakville T	3,074.36
240101003017700	9801	Oakville T	13,874.44
240102011001800	9801	Oakville T	3,510.48
240102019031901	9801	Oakville T	1,926.47
240102020001502	9801	Oakville T	716.92
240102028002500	9801	Oakville T	3,524.53
240102028015700	9801	Oakville T	38,141.04
240102029005100	9801	Oakville T	4,233.34
240103001005200	9801	Oakville T	1,720.43
240103001005300	9802	Oakville T	1,304.90
240103003009700	9801	Oakville T	51,788.53
240103004006310	9801	Oakville T	4,215.25
240103019016800	9801	Oakville T	7,473.55
240103020003200	9801	Oakville T	2,973.95
240103032014600	9801	Oakville T	4,762.19
240104002000300	9801	Oakville T	3,365.59
240104004012701	9801	Oakville T	1,314.84
240104017006900	9801	Oakville T	3,289.74
240104021007700	9801	Oakville T	2,582.46
240104021030400	9801	Oakville T	2,287.35
240104021104999	9801	Oakville T	2,326.16
240104025013205	9801	Oakville T	3,939.45
240201010603200	9801	Burlington C	1,856.78
240201011104622	9801	Burlington C	3,125.78
240201012003900	9801	Burlington C	3,019.26
240202020209210	9801	Burlington C	2,190.35
240202020504210	9801	Burlington C	2,041.04

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
240202020803400	9801	Burlington C	3,340.86
240202021900300	9801	Burlington C	3,208.46
240203030614800	9801	Burlington C	2,024.46
240204040203640	9801	Burlington C	478.71
240204041713800	9801	Burlington C	2,310.80
240205050205110	9801	Burlington C	1,593.46
240205050205600	9801	Burlington C	8,150.54
240205052100800	9801	Burlington C	3,654.67
240205052113800	9801	Burlington C	3,244.03
240206060807001	9801	Burlington C	4,060.53
240206061903100	9801	Burlington C	2,408.15
240207070615300	9801	Burlington C	3,768.17
240207070803000	9801	Burlington C	2,712.99
240207071004900	9801	Burlington C	3,490.52
240207072116200	9801	Burlington C	6,099.10
240208081907300	9802	Burlington C	3,890.61
240208082010000	9801	Burlington C	2,475.44
240209090200100	9801	Burlington C	2,881.56
240209090305950	9801	Burlington C	3,363.31
240209091403901	9801	Burlington C	3,501.30
240209092206600	9801	Burlington C	2,587.78
240901000307300	9801	Milton T	3,186.86
240901000368000	9801	Milton T	6,807.25
240901000397253	9801	Milton T	2,019.68
240903000218110	9801	Milton T	7,433.69
240909010010300	9801	Milton T	2,230.29
240909011000510	9801	Milton T	5,301.67
241501000209710	9801	Halton Hills T	7,001.33
241503000106000	9801	Halton Hills T	25,479.98
241503000202300	9801	Halton Hills T	17,379.93
241505000144000	9801	Halton Hills T	16,606.93
241505000219600	9802	Halton Hills T	5,365.95
241505000303000	9801	Halton Hills T	1,958.82
241507000100850	9801	Halton Hills T	14,512.54
241507000133250	9801	Halton Hills T	11,709.44
241507000513715	9801	Halton Hills T	12,003.58
241507000537510	9801	Halton Hills T	5,820.79
241507000604590	9801	Halton Hills T	7,603.58
251802014203100	9801	Hamilton C	890.64
251802018101370	9801	Hamilton C	1,254.48
251803023256360	9801	Hamilton C	359.84
251803023751180	9801	Hamilton C	408.65
251803026350670	9801	Hamilton C	360.90
251804030608620	9801	Hamilton C	1,014.67
251804033458280	9801	Hamilton C	137.88
251805042101660	9801	Hamilton C	882.70
251806059200070	9801	Hamilton C	1,068.82

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
251806060201390	9801	Hamilton C	815.29
251807081209090	9801	Hamilton C	1,056.49
251807082100040	9801	Hamilton C	761.26
251808099102770	9801	Hamilton C	762.00
252610008005200	9801	Dundas T	13,530.47
252610010030600	9801	Dundas T	1,179.20
252610012025200	9801	Dundas T	11,559.14
252610014032600	9801	Dundas T	1,218.64
252610014032800	9801	Dundas T	2,359.73
252610025002200	9801	Dundas T	10,842.29
252610025020400	9801	Dundas T	5,860.22
261501000521800	9801	Grimsby T	389.43
261501000706700	9801	Grimsby T	3,970.22
261502001424100	9801	Grimsby T	24,979.32
262202002504900	9801	Lincoln T	10,627.24
262701000118301	9801	Niagara-on-the-Lake T	1,935.48
262701000408100	9801	Niagara-on-the-Lake T	19,103.94
262702001320100	9801	Niagara-on-the-Lake T	6,197.46
262702001810300	9801	Niagara-on-the-Lake T	2,029.57
262702002313700	9801	Niagara-on-the-Lake T	3,960.57
262702002402600	9801	Niagara-on-the-Lake T	6,262.63
262901000217500	9801	St. Catharines C	3,243.73
262901001107900	9801	St. Catharines C	8,763.44
262901002602000	9801	St. Catharines C	11,827.96
262903000807000	9801	St. Catharines C	1,242.13
262904000306100	9801	St. Catharines C	15,363.98
262904003313300	9801	St. Catharines C	1,213.63
262904003313300	9802	St. Catharines C	1,213.63
262905000200700	9801	St. Catharines C	818.73
262906003801500	9801	St. Catharines C	26,266.13
271901000123101	9801	Welland C	10,215.05
271901000606700	9801	Welland C	1,552.24
271901000728801	9802	Welland C	1,880.81
271901001358300	9801	Welland C	1,447.52
271904000102900	9801	Welland C	3,200.72
271904000712101	9801	Welland C	6,164.87
271904000802200	9801	Welland C	1,021.51
271904001108202	9801	Welland C	8,799.28
271905001109300	9801	Welland C	8,333.33
271905001500100	9801	Welland C	13,637.99
271906000107201	9801	Welland C	954.61
271906000204900	9801	Welland C	7,222.22
271906001514000	9801	Welland C	8,064.52

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
272501000506600	9801	Niagara Falls C	1,871.51
272501000619700	9801	Niagara Falls C	2,435.30
272501001304900	9801	Niagara Falls C	6,093.19
272501001304900	9802	Niagara Falls C	6,093.19
272503000212100	9801	Niagara Falls C	7,849.46
272503000405400	9801	Niagara Falls C	3,032.97
272504000208800	9801	Niagara Falls C	527.14
272504000400600	9801	Niagara Falls C	2,921.15
272504000410600	9801	Niagara Falls C	2,077.96
272505000412800	9801	Niagara Falls C	1,661.65
272506001002000	9801	Niagara Falls C	325.75
272506001002000	9802	Niagara Falls C	325.75
272506001107001	9801	Niagara Falls C	296.24
272507000201900	9801	Niagara Falls C	2,749.10
272508000612800	9801	Niagara Falls C	5,422.40
272510000413700	9801	Niagara Falls C	700.54
273100000209400	9801	Thorold C	3,734.34
273202000200901	9801	Pelham T	10,770.61
273202000206300	9801	Pelham T	9,282.93
273203000417305	9801	Pelham T	11,344.09
280204000503750	0000	Dunnville T	1,433.69
281501000501900	9801	Haldimand T	7,974.91
281501000509700	0000	Haldimand T	12,813.62
281504000426300	9801	Haldimand T	8,691.76
283304003038400	9801	Nanticoke C	7,168.46
283305002016200	9801	Nanticoke C	14,648.37
284001001540020	9801	Simcoe T	611.47
284902000622800	9801	Delhi Tp	1,920.42
290601001013400	0000	Brantford C	2,424.01
290602000419000	9801	Brantford C	5,913.98
290602001205500	9801	Brantford C	8,566.31
290602001455500	9801	Brantford C	7,293.91
290603000612700	9801	Brantford C	2,396.00
290603000810800	9801	Brantford C	9,014.34
290604001430900	9801	Brantford C	1,792.11
290605000101200	0000	Brantford C	38,849.82
290605000223000	0000	Brantford C	6,935.48
292000401047110	9801	Brant on the Grand C	4,774.01
292000401050500	9801	Brant on the Grand C	3,642.29
292000402015600	9801	Brant on the Grand C	3,494.62
292000404005810	9801	Brant on the Grand C	3,494.62
292000404030700	9801	Brant on the Grand C	5,654.12
292000406017300	9801	Brant on the Grand C	4,749.10
300101000511600	0000	North Dumfries Tp	6,996.36
300602004106901	0000	Cambridge C	7,616.49
300602004304100	0000	Cambridge C	1,502.99
300603001404810	0000	Cambridge C	9,027.78

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
300604000304100	0000	Cambridge C	1,249.65
300604002810150	0000	Cambridge C	2,776.12
300604005607800	0000	Cambridge C	1,574.18
300606005205600	0000	Cambridge C	1,053.11
300606005510500	9801	Cambridge C	1,531.68
300607002710500	9801	Cambridge C	8,691.76
300609000111000	9801	Cambridge C	10,474.91
300609000412900	9801	Cambridge C	1,716.88
300610002102950	9801	Cambridge C	1,617.74
300611001802500	9801	Cambridge C	24,862.90
300611001802500	9802	Cambridge C	24,862.90
300612000614700	9801	Cambridge C	8,691.76
300614000206100	9801	Cambridge C	12,347.67
301203001037800	9801	Kitchener C	3,793.21
301204000720500	9801	Kitchener C	685.56
301204002803400	9801	Kitchener C	1,243.87
301204002809300	9801	Kitchener C	1,079.29
301205000211800	9801	Kitchener C	412.19
301205000212000	9801	Kitchener C	412.19
301205000806200	9801	Kitchener C	12,690.85
301601185006100	9801	Waterloo C	1,413.85
301601210005000	9801	Waterloo C	2,382.47
301601215004010	9801	Waterloo C	3,088.78
301602155000600	9801	Waterloo C	1,696.78
301602160001500	9801	Waterloo C	7,689.21
301603080001800	9801	Waterloo C	1,328.40
301604000200500	9801	Waterloo C	1,412.66
301604015002800	9801	Waterloo C	1,366.69
301604045000800	9801	Waterloo C	2,045.09
301604130000400	9801	Waterloo C	615.06
301604325002000	9801	Waterloo C	1,372.58
301604475001900	9801	Waterloo C	1,320.03
301802000207550	9801	Wilmot Tp	5,147.98
301804000607300	9801	Wilmot Tp	1,146.75
301805001200300	9801	Wilmot Tp	26,403.41
301805001612150	9801	Wilmot Tp	4,131.94
301805001619207	9801	Wilmot Tp	3,433.64
301808000917101	9801	Wilmot Tp	10,361.80
301809001001305	9801	Wilmot Tp	5,071.73
302401000108000	9801	Wellesley Tp	8,870.97
302403000323001	9801	Wellesley Tp	10,304.66
302404000500300	9801	Wellesley Tp	9,587.81
302901000118802	9801	Woolwich Tp	1,378.61
302901000213101	9801	Woolwich Tp	5,465.95
302901000608511	9801	Woolwich Tp	2,073.48
302901000619300	9801	Woolwich Tp	1,458.06
302902000346250	9802	Woolwich Tp	5,098.61

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
302902000413850	9801	Woolwich Tp	9,050.18
302902000716650	9801	Woolwich Tp	10,304.66
302903000206750	9801	Woolwich Tp	11,021.51
302903000500901	9801	Woolwich Tp	9,767.03
302903000527100	9801	Woolwich Tp	3,114.63
311034000217401	9801	Perth East Tp	10,097.11
311101004034200	9801	Stratford C	1,466.16
311101007012000	9801	Stratford C	1,879.77
311102001001200	9801	Stratford C	1,256.91
311103006018620	9801	Stratford C	1,202.12
311104008000900	9801	Stratford C	810.76
311105008004100	9801	Stratford C	1,086.13
311105008004300	9801	Stratford C	1,006.72
311600005000500	9801	St. Marys ST	329.25
313026000400910	9801	West Perth Tp	1,242.79
320202003004701	9802	Norwich Tp	1,046.18
320401001009100	9801	Tillsonburg T	1,397.48
320402002012700	9801	Tillsonburg T	2,792.51
320403003017900	9801	Tillsonburg T	4,631.54
321801001004600	9801	Ingersoll T	695.72
321802003021416	9801	Ingersoll T	2,325.16
324201005006800	9801	Woodstock C	1,213.15
324201011004000	9801	Woodstock C	760.55
324202008003000	9801	Woodstock C	9,229.39
324202008157584	9801	Woodstock C	756.46
324203001000400	9801	Woodstock C	741.50
324203001011600	9801	Woodstock C	1,565.75
324206004000400	9801	Woodstock C	1,127.55
324206006011300	9801	Woodstock C	9,229.39
342102018019400	9801	St. Thomas C	10,304.66
342102020027501	9801	St. Thomas C	7,258.06
342103031014400	9801	St. Thomas C	972.98
342104033003900	9801	St. Thomas C	6,182.80
342104033012200	9801	St. Thomas C	4,211.47
342104034012602	9801	St. Thomas C	1,702.51
342104044017700	9801	St. Thomas C	6,182.80
342104049010300	9801	St. Thomas C	6,182.80
342104050011205	9801	St. Thomas C	4,175.63
342104053008300	9801	St. Thomas C	6,182.80
365011000639500	9802	Chatham-Kent C	139.44
365024000230900	9801	Chatham-Kent C	4,480.29
365024000410900	9801	Chatham-Kent C	2,956.99
365038000101200	9801	Chatham-Kent C	1,308.24
365038000101700	9801	Chatham-Kent C	166.71
365038000131600	9801	Chatham-Kent C	1,433.69
365039000132900	9801	Chatham-Kent C	1,236.56
365039000200900	9801	Chatham-Kent C	483.87

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
365039000401200	9801	Chatham-Kent C	198.01
365039000401300	9801	Chatham-Kent C	1,523.30
365042001318200	9801	Chatham-Kent C	1,028.88
365042002120200	9801	Chatham-Kent C	459.30
365042002712400	9801	Chatham-Kent C	231.45
365042003604500	9801	Chatham-Kent C	734.66
365042004127400	9801	Chatham-Kent C	1,497.89
365042004905700	9801	Chatham-Kent C	533.62
365044100303200	9801	Chatham-Kent C	757.31
365044100617500	9801	Chatham-Kent C	967.74
365044200805700	9802	Chatham-Kent C	658.20
365044300200800	9801	Chatham-Kent C	628.35
365044300309200	9802	Chatham-Kent C	255.77
373901019017900	9801	Windsor C	906.09
373901031008500	9801	Windsor C	938.08
373901039001700	9801	Windsor C	1,445.57
373902010002700	9801	Windsor C	644.61
373902040001800	9801	Windsor C	1,033.07
373903020007100	9801	Windsor C	1,291.74
373903045000100	9801	Windsor C	809.91
373904001003300	9801	Windsor C	1,885.20
373904011004500	9801	Windsor C	2,452.55
373904024011000	9801	Windsor C	1,109.14
373904055002700	9801	Windsor C	1,289.70
373905019002300	9801	Windsor C	916.60
373905037014300	9801	Windsor C	1,620.82
373905042014700	9801	Windsor C	918.10
373906029010100	9801	Windsor C	1,799.42
373906044005400	9801	Windsor C	233.09
373907004003800	9801	Windsor C	1,093.40
373908034000101	9801	Windsor C	425.81
373908051007700	9801	Windsor C	1,421.46
382910000222600	9801	Sarnia C	5,107.53
382920000717300	9801	Sarnia C	1,477.52
382920001433700	9801	Sarnia C	823.72
382920001600100	9801	Sarnia C	1,255.54
382920003325100	9801	Sarnia C	6,457.83
382930000101900	9801	Sarnia C	5,972.40
382930000315300	9801	Sarnia C	24,849.64
382930000315400	9801	Sarnia C	89.78
382930001307500	9801	Sarnia C	1,375.90
382930001720200	9801	Sarnia C	1,015.27
382930002024702	9801	Sarnia C	1,405.53
382940001508300	9801	Sarnia C	1,098.70
382940004000700	9801	Sarnia C	680.75
382940004809000	9801	Sarnia C	1,751.45
382940005025500	9801	Sarnia C	5,316.13

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
382940005111700	9801	Sarnia C	14,134.59
383800001027500	9801	Forest T	3,081.18
384104200114200	9801	Warwick Tp	4,820.79
384900001002001	9801	Thedford V	5,143.37
391600002004400	9801	Strathroy T	1,364.02
391600013014200	9801	Strathroy T	8,207.89
393601002008800	9801	London C	1,077.66
393601009199000	9801	London C	1,631.55
393601014012601	9801	London C	1,536.03
393601022000300	9801	London C	4,400.92
393601024028300	9801	London C	1,715.38
393601037007500	9801	London C	1,119.17
393601041499900	9801	London C	23,338.01
393601062000400	9801	London C	1,367.08
393602013007600	9801	London C	678.71
393602023001200	9801	London C	1,322.26
393602036014501	9801	London C	1,281.69
393602040018100	9801	London C	1,403.24
393602041000700	9801	London C	1,125.14
393603017019900	9801	London C	4,219.24
393603028025602	9801	London C	1,080.11
393603029010900	9801	London C	4,896.85
393603074106400	9801	London C	4,225.12
393603078007900	9801	London C	4,434.20
393604001010800	9801	London C	980.37
393604003005100	9801	London C	34,991.73
393604027005100	9801	London C	2,418.92
393604040004300	9801	London C	2,363.75
393604057018500	9801	London C	1,764.99
393604062006100	9801	London C	1,116.35
393605007006700	9801	London C	632.90
393605022104200	9801	London C	3,413.23
393605035011200	9801	London C	3,761.53
393605048003000	9801	London C	1,185.79
393605054000300	9801	London C	1,234.19
393606002019800	9801	London C	1,386.13
393606021010200	9801	London C	645.94
393606049004200	9801	London C	1,007.19
393606056016201	9801	London C	1,401.27
393607010004000	9801	London C	5,031.50
393607025100600	9801	London C	5,518.71
393607034100900	9801	London C	2,719.13
400800039002100	9801	Exeter T	724.48
402801017000175	9801	Goderich T	151.17
402801028001405	9801	Goderich T	1,427.97
402804127005112	9801	Goderich T	1,328.44
405104018006000	9801	Wingham T	4,745.30

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
411046000407611	9801	Port Elgin-Saugeen-Southampton T	673.69
411046000425402	9801	Port Elgin-Saugeen-Southampton T	17,369.99
425902001306600	9801	Owen Sound C	1,980.51
431201000303402	0000	Bradford West Gwillimbury T	4,373.48
431601000800500	9801	Innisfil T	11,322.76
431601001408601	9801	Innisfil T	19,190.86
431601002303820	9801	Innisfil T	20,340.32
431601002608800	9801	Innisfil T	3,326.88
431601003702900	9801	Innisfil T	8,243.55
431601003807200	9801	Innisfil T	11,965.95
431601004500300	9801	Innisfil T	6,522.22
431601004917800	9801	Innisfil T	11,975.99
431602006119200	9801	Innisfil T	3,270.61
431603007417300	9801	Innisfil T	4,489.42
435306000129250	9801	Tay Tp	2,186.38
437201000726100	9801	Penetanguishene T	3,947.67
441801000301900	9801	Bracebridge T	216.00
441801000700100	0000	Bracebridge T	159.68
441804001005000	9801	Bracebridge T	562.39
441804001502200	9801	Bracebridge T	595.09
441805000700900	9801	Bracebridge T	12,121.33
470200001500701	9801	Arnprior T	716.85
470200002002300	9801	Arnprior T	5,202.91
470200002012899	9801	Arnprior T	1,487.46
470200005500300	9801	Arnprior T	3,954.21
470200006019201	9801	Arnprior T	1,845.88
470200006501500	9801	Arnprior T	2,204.30
473900001031080	9801	Eganville V	3,369.18
474800001005601	9801	Renfrew T	4,749.10
474800001503305	9801	Renfrew T	2,634.41
474800003008100	9801	Renfrew T	419.67
474800004012200	9801	Renfrew T	5,017.92
474800009003175	9801	Renfrew T	3,942.65
476400001001100	9801	Pembroke C	1,605.14
476400002515300	9801	Pembroke C	915.12
476400003056750	9801	Pembroke C	1,547.89
476400003506875	9801	Pembroke C	779.99
476400003538040	9801	Pembroke C	896.06
479600005015500	9801	Deep River T	1,702.51
484401000614100	9801	North Bay C	2,022.69
484401001701000	9801	North Bay C	5,094.07
484403003802800	9801	North Bay C	416.66
484404006217600	9801	North Bay C	4,187.00
484405006700300	9801	North Bay C	3,831.59
530702000106600	9801	Sudbury C	2,226.80

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
530702000600500	9801	Sudbury C	556.77
530703000505700	9801	Sudbury C	1,299.26
530703001700700	9801	Sudbury C	1,882.19
530705001101000	9801	Sudbury C	980.41
530705003000400	9801	Sudbury C	739.81
530707000101500	9801	Sudbury C	1,386.17
530707001506701	9801	Sudbury C	422.39
563104001111500	9801	Iroquois Falls T	219.89
563900000204900	0000	Cochrane T	2,419.35
566600000408300	9802	Kapuskasing T	146.95
572800000121300	9801	Thessalon T	2,132.62
572800000327300	9801	Thessalon T	2,310.75
576101000400100	9801	Sault Ste Marie C	1,080.71
576101004500100	9801	Sault Ste Marie C	9,946.24
576101006001004	9801	Sault Ste Marie C	1,186.61
576102001003900	9801	Sault Ste Marie C	1,284.13
576102001903500	9801	Sault Ste Marie C	1,149.63
576102002902000	9801	Sault Ste Marie C	4,003.38
576102003807700	9801	Sault Ste Marie C	1,124.64

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
576103000500800	9801	Sault Ste Marie C	3,086.27
576103003202700	9801	Sault Ste Marie C	6,505.38
576103004407200	9801	Sault Ste Marie C	5,908.60
576103006204403	9801	Sault Ste Marie C	11,030.47
576103006204900	9801	Sault Ste Marie C	5,033.51
576104002206600	9801	Sault Ste Marie C	17,921.51
576105000303800	9801	Sault Ste Marie C	1,251.48
576106002602700	9801	Sault Ste Marie C	1,661.31
576106005200300	9801	Sault Ste Marie C	3,207.89
580401003723500	9801	Thunder Bay C	996.14
580401007509900	9802	Thunder Bay C	1,228.80
580401009406000	9801	Thunder Bay C	1,780.96
590100000817625	9801	Atikokan Tp	1,057.35
603434000217200	0000	Sioux Lookout T	4,695.34

ERNE EVES
Minister of Finance

Dated on April 12, 2000.

18/00

ONTARIO REGULATION 225/00
made under the
ONTARIO COLLEGE OF TEACHERS ACT, 1996

Made: January 10, 2000
Approved: April 12, 2000
Filed: April 13, 2000

**EXTENSION OF TERMS OF OFFICE
OF ELECTED MEMBERS OF COUNCIL**

1. This Regulation applies to persons who,
 - (a) are members of the Council on the day this Regulation is filed; and
 - (b) were elected as members of the Council under clause 4 (2) (a) of the Act.
2. The terms of office of persons to whom this Regulation applies are extended to October 31, 2000.

COUNCIL OF THE ONTARIO COLLEGE OF TEACHERS:

DONNA M. KENNEDY
Chair

MARGARET WILSON
Registrar

Dated on January 10, 2000.

18/00

RÈGLEMENT DE L'ONTARIO 225/00
pris en application de la
**LOI DE 1996 SUR L'ORDRE DES ENSEIGNANTES
ET DES ENSEIGNANTS DE L'ONTARIO**

pris le 10 janvier 2000
approuvé le 12 avril 2000
déposé le 13 avril 2000

**PROLONGATION DE LA DURÉE DU
MANDAT DES MEMBRES ÉLUS DU CONSEIL**

1. Le présent règlement s'applique aux personnes qui :
 - a) d'une part, sont membres du conseil le jour du dépôt du présent règlement;
 - b) d'autre part, ont été élues membres du conseil aux termes de l'alinéa 4 (2) a) de la Loi.
2. Le mandat des personnes auxquelles s'applique le présent règlement est prolongé jusqu'au 31 octobre 2000.

CONSEIL DE L'ORDRE DES ENSEIGNANTES
ET DES ENSEIGNANTS DE L'ONTARIO :

DONNA M. KENNEDY
Président

MARGARET WILSON
Registraireur

Fait le 10 janvier 2000.

ONTARIO REGULATION 226/00
made under the
PROVINCIAL OFFENCES ACT

Made: April 12, 2000
Filed: April 14, 2000

Amending Reg. 950 of R.R.O. 1990
(Proceedings Commenced by Certificate of Offence)

Note : Since the end of 1998, Regulation 950 has been amended by Ontario Regulations 93/99, 349/99, 531/99, 2/00 and 162/00. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. Schedule 20 to Regulation 950 of the Revised Regulations of Ontario, 1990 is revoked and the following substituted:

RÈGLEMENT DE L'ONTARIO 226/00
pris en application de la
LOI SUR LES INFRACTIONS PROVINCIALES

pris le 12 avril 2000
déposé le 14 avril 2000

modifiant le Règl. 950 des R.R.O. de 1990
(Instances introduites au moyen du dépôt
d'un procès-verbal d'infraction)

Remarque : Depuis la fin de 1998, le Règlement 950 a été modifié par les Règlements de l'Ontario 93/99, 349/99, 531/99, 2/00 et 162/00. Les modifications antérieures sont indiquées dans la Table des règlements figurant dans les Lois de l'Ontario de 1998.

1. L'annexe 20 du Règlement 950 des Règlements refondus de l'Ontario de 1990 est abrogée et remplacée par ce qui suit :

Schedule 20

Fuel Tax Act

ITEM	COLUMN 1	COLUMN 2
1.	Registered consumer — contravene condition of fuel acquisition permit	section 4.12
2.	Fail to register as interjurisdictional carrier	subsections 4.13 (1) and 4.16 (1)
3.	Operator of motor vehicle — no valid registration decal	subsection 4.16 (3)
4.	Fail to comply with stop sign	clause 5 (2) (a)
5.	Fail to obey lawful signal or request	clause 5 (2) (b)
6.	Drive motor vehicle — no valid registration decal	clause 5 (2) (c)
7.	Refuse to permit detention or examination of motor vehicle	clause 5 (2) (d)
8.	Refuse to permit fuel samples	clause 5 (2) (e)
9.	Motor vehicle containing coloured fuel	subsection 5 (3)
10.	Unauthorized fuel in fuel tank of motor vehicle	subsection 5 (6)
11.	Vendor — fail to deliver invoice	subsection 6 (4)
12.	Purchaser — fail to obtain invoice	subsection 6 (4)
13.	Interjurisdictional transporter — fail to produce documents	subsection 8 (19)
14.	Fail to comply with stop sign — bulk fuel	clause 19 (6) (a)
15.	Refuse to permit examination of motor vehicle — bulk fuel	clause 19 (6) (b)
16.	Refuse to answer question — bulk fuel	clause 19 (6) (c)
17.	Remove, break or alter a seal or a label	subsection 26 (4)
18.	Deliver coloured fuel into a motor vehicle	clause 27 (a)
19.	Sell coloured fuel for taxable use	clause 27 (b)

Annexe 20

Loi de la taxe sur les carburants

NUMÉRO	COLONNE 1	COLONNE 2
1.	Consommateur inscrit — contrevenir à une condition du permis d'acquisition de carburant	article 4.12
2.	Omettre de s'inscrire comme transporteur interterritorial	paragraphes 4.13 (1) et 4.16 (1)
3.	Utiliser un véhicule automobile sans vignette d'inscription valide	paragraphe 4.16 (3)
4.	Omettre de se conformer à un panneau d'arrêt	alinéa 5 (2) a)
5.	Omettre d'obéir à un signal ou à une demande légitimes	alinéa 5 (2) b)
6.	Conduire un véhicule automobile sans vignette d'inscription valide	alinéa 5 (2) c)
7.	Refuser de permettre la retenue ou l'examen du véhicule automobile	alinéa 5 (2) d)
8.	Refuser de permettre le prélèvement d'échantillons	alinéa 5 (2) e)
9.	Véhicule automobile contenant du carburant coloré	paragraphe 5 (3)
10.	Véhicule automobile contenant du carburant non autorisé dans son réservoir à carburant	paragraphe 5 (6)

NUMÉRO	COLONNE 1	COLONNE 2
11.	Vendeur — omettre de remettre une facture	paragraphe 6 (4)
12.	Acheteur — omettre d'obtenir une facture	paragraphe 6 (4)
13.	Agent interterritorial — omettre de produire des documents	paragraphe 8 (19)
14.	Omettre de se conformer à un panneau d'arrêt — carburant en vrac	alinéa 19 (6) a)
15.	Refuser de laisser examiner un véhicule automobile — carburant en vrac	alinéa 19 (6) b)
16.	Refuser de répondre à une question — carburant en vrac	alinéa 19 (6) c)
17.	Enlever, briser ou altérer un sceau ou une étiquette	paragraphe 26 (4)
18.	Livrer du carburant coloré dans un véhicule automobile	alinéa 27 a)
19.	Vendre du carburant coloré à des fins imposables	alinéa 27 b)

2. The Regulation is amended by adding the following Schedule:

2. Le Règlement est modifié par adjonction de l'annexe suivante :

Schedule 38.1

Gasoline Tax Act

ITEM	COLUMN 1	COLUMN 2
1.	Fail to register as interjurisdictional carrier	subsections 4.12 (1) and 4.13 (1)
2.	Interjurisdictional transporter — fail to produce documents	subsection 5 (19)
3.	Fail to comply with stop sign — bulk fuel	clause 10.2 (2) (a) and subsection 10.2 (3)
4.	Fail to obey lawful signal or request — bulk fuel	clause 10.2 (2) (b) and subsection 10.2 (3)
5.	Refuse to permit examination of a motor vehicle — bulk fuel	clause 10.2 (2) (c) and subsection 10.2 (3)
6.	Refuse to answer question — bulk fuel	clause 10.2 (2) (d) and subsection 10.2 (3)
7.	Vendor — fail to deliver invoice	subsections 15 (3) and 24 (1)
8.	Purchaser — fail to obtain invoice	subsections 15 (4) and 24 (1)

Annexe 38.1

Loi de la taxe sur l'essence

NUMÉRO	COLONNE 1	COLONNE 2
1.	Omettre de s'inscrire comme transporteur interterritorial	paragraphe 4.12 (1) et 4.13 (1)
2.	Agent interterritorial — omettre de produire des documents	paragraphe 5 (19)
3.	Omettre de se conformer à un panneau d'arrêt — carburant en vrac	alinéa 10.2 (2) a) et paragraphe 10.2 (3)
4.	Omettre d'obéir à un signal ou à une demande légitimes — carburant en vrac	alinéa 10.2 (2) b) et paragraphe 10.2 (3)
5.	Refuser de permettre l'examen d'un véhicule automobile — carburant en vrac	alinéa 10.2 (2) c) et paragraphe 10.2 (3)
6.	Refuser de répondre à une question — carburant en vrac	alinéa 10.2 (2) d) et paragraphe 10.2 (3)
7.	Vendeur — omettre de remettre une facture	paragraphe 15 (3) et 24 (1)
8.	Acheteur — omettre d'obtenir une facture	paragraphe 15 (4) et 24 (1)

3. Schedule 83.1 to the Regulation is amended by adding the following items:

3. L'annexe 83.1 du Règlement est modifiée par insertion des numéros suivants :

ITEM	COLUMN 1	COLUMN 2
2.1	Interjurisdictional transporter — fail to produce documents	subsection 6 (16)
2.2	Retail dealer — advertising that tax not payable	section 15 and subsection 35 (1)

NUMÉRO	COLONNE 1	COLONNE 2
2.1	Transporteur interterritorial — omettre de produire des documents	paragraphe 6 (16)
2.2	Détaillant — annoncer que la taxe n'est pas payable	article 15 et paragraphe 35 (1)

18/00

ONTARIO REGULATION 227/00
made under the
ENVIRONMENTAL PROTECTION ACT

Made: April 12, 2000
Filed: April 14, 2000

**ELECTRICITY GENERATION — MONITORING
AND REPORTING**

1. (1) In this Regulation,

“generation facility” has the same meaning as in the *Electricity Act, 1998*, subject to subsection (2);

“generator” has the same meaning as in the *Electricity Act, 1998*;

“Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation” means the Ministry of the Environment publication entitled “Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation” and dated March 29, 2000, as amended from time to time;

“Guideline for Continuous Emission Monitoring (CEM) Systems Record Keeping and Reporting for Electricity Generation” means the Ministry of the Environment publication entitled “Guideline for Continuous Emission Monitoring (CEM) Systems Record Keeping and Reporting for Electricity Generation” and dated March 29, 2000, as amended from time to time;

“IMO-administered markets” has the same meaning as in the *Electricity Act, 1998*;

“name plate capacity” means,

- (a) with respect to a generation unit, the design electricity generating capacity of the generation unit, and
- (b) with respect to a generation facility, the total of the design electricity generating capacities of all the generation units in the facility;

“oxides of nitrogen” includes nitric oxide and nitrogen dioxide, but does not include nitrous oxide;

“quarter” means a period of three consecutive months beginning on January 1, April 1, July 1 or October 1;

“smog period” means the period from May 1 to September 30;

“stack” includes a vent, flue and any other device or opening that is constructed for the purpose of discharging contaminants to the atmosphere.

(2) Two or more generation facilities that function together as an integrated system for generating electricity shall be deemed to be a single generation facility for the purpose of this Regulation.

2. This Regulation does not apply to a generation facility if,

- (a) the facility has a name plate capacity of 1 megawatt or less;

(b) all the electricity generated by the facility is used on the same site on which the facility is located; or

(c) 10 per cent or less of the electricity generated by the facility is sold by the generator through the IMO-administered markets or directly to other persons.

3. Every generator shall ensure that the Director is notified of any change in the name of the generation facility, or in the ownership of the facility, within 30 days after the change.

4. (1) Commencing in 2001, every generator shall, not later than June 1 in each year, submit to the Director a report on the previous calendar year that contains the following information:

- 1. The name and address of the generator.
- 2. The name and address of the person who prepared the report, if that person is not the generator.
- 3. The name, address and geographical location of the generation facility.
- 4. The quantity of electricity produced at the generation facility during the previous calendar year.
- 5. The type or types of energy sources used to produce electricity at the generation facility.
- 6. Such other information as is specified in the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation.

(2) The generator shall ensure that the report is prepared and submitted in accordance with the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation.

(3) The generator shall ensure that, for at least seven years after the report is submitted to the Director, it is made available, on request, for examination by any person during regular business hours at the generation facility.

5. (1) If a generation facility emits a contaminant listed in Table 3 to the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation, the generator shall monitor or calculate emissions of the contaminant in accordance with the Guideline.

(2) Despite subsection (1), the Director may require or authorize the generator to monitor or calculate emissions of the contaminant in accordance with a method specified by the Director that the Director is satisfied will provide an accurate measure of emissions.

(3) A generator that is required to monitor or calculate emissions under subsection (1) shall ensure that all records required by the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation are made in accordance with the Guideline.

(4) This section does not apply in respect of sulphur dioxide emitted by a generation unit that is required by section 6 to have a continuous emission monitoring system for sulphur dioxide.

(5) This section does not apply in respect of oxides of nitrogen emitted by a generation unit that is required by section 6 to have a continuous emission monitoring system for oxides of nitrogen.

6. (1) If a thermal generation unit has a name plate capacity of more than 25 megawatts and the annual amount of sulphur dioxide emitted by the unit can reasonably be expected to exceed the reporting threshold set out for sulphur dioxide in Table 3 to the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation, the generator shall ensure that the unit has a continuous emission monitoring system for sulphur dioxide.

(2) If a thermal generation unit has a name plate capacity of more than 25 megawatts and the annual amount of oxides of nitrogen emitted by the unit can reasonably be expected to exceed the reporting threshold set out for oxides of nitrogen in Table 3 to the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation, the generator shall ensure that the unit has a continuous emission monitoring system for oxides of nitrogen.

(3) If all emissions of a contaminant from one or more generation units are emitted through a stack, a continuous emission monitoring system for the contaminant required by subsection (1) or (2) may be installed on the stack, instead of on the generation units.

(4) Subsection (1) or (2) does not require a generator to ensure that a generation unit has a continuous emission monitoring system for a contaminant if the Director is satisfied that the generator is taking reasonable steps to ensure that, within a reasonable period of time not exceeding two years, the annual amount of the contaminant emitted by the unit will not exceed the reporting threshold referred to for the contaminant in subsection (1) or (2).

(5) If subsection (1) or (2) requires a generator to ensure that a generation unit has a continuous emission monitoring system, the generator shall ensure that the system is designed, installed and operated in a manner that will provide measurements of emissions that the Director considers to be as accurate as the measurements that would be provided by a continuous emission monitoring system designed, installed and operated in accordance with the Environment Canada publication entitled "Protocols and Performance Specifications for Continuous Monitoring of Gaseous Emissions from Thermal Power Generation" and dated September 1993, as amended from time to time.

(6) If subsection (1) or (2) requires a generator to ensure that a generation unit has a continuous emission monitoring system, the generator shall ensure that all records required by the Guideline for Continuous Emission Monitoring (CEM) Systems Record Keeping and Reporting for Electricity Generation are made in accordance with the Guideline.

(7) Every generator that is required by subsection (1) or (2) to ensure that a generation unit has a continuous emission monitoring system for a contaminant shall, not later than 60 days after the end of each quarter, submit to the Director a report on the quarter that contains the following information:

1. The name and address of the generator.
2. The name and address of the person who prepared the report, if that person is not the generator.
3. The name, address and geographical location of the generation facility.
4. The name or number of the generation unit or stack to which the continuous emission monitoring system applies.
5. The type of generation unit.
6. The type or types of energy sources used by the generation unit to produce electricity.
7. The type of pollution control device or method used for emissions of the contaminant from the generation unit.

8. The average emission rate for emissions of the contaminant from the generation unit during the quarter.
9. The quantity of the contaminant emitted from the generation unit during the quarter.

10. If the quarter began after March 31 in a year,

- i. the average emission rate for emissions of the contaminant from the generation unit during the period from January 1 in the year to the end of the quarter, and
- ii. the quantity of the contaminant emitted from the generation unit during the period from January 1 in the year to the end of the quarter.

11. Such other information as is specified in the Guideline for Continuous Emission Monitoring (CEM) Systems Record Keeping and Reporting for Electricity Generation.

(8) The generator shall ensure that the report referred to in subsection (7) is prepared and submitted in accordance with the Guideline for Continuous Emission Monitoring (CEM) Systems Record Keeping and Reporting for Electricity Generation.

(9) The generator shall ensure that records are made, in an electronic format approved by the Director, of all calculations made in the preparation of the report referred to in subsection (7).

(10) The generator shall ensure that, for at least seven years after the report referred to in subsection (7) is submitted to the Director, it is made available, on request, for examination by any person during regular business hours at the generation facility.

(11) If, on April 30, 2000, a thermal generation unit does not have a continuous emission monitoring system for sulphur dioxide, subsection (1) does not apply to the unit until May 1, 2001.

(12) If, on April 30, 2000, a thermal generation unit does not have a continuous emission monitoring system for oxides of nitrogen, subsection (2) does not apply to the unit until May 1, 2001.

7. If a generation facility emits a contaminant listed in Table 3 to the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation and the total amount of the contaminant emitted by the facility during a calendar year exceeds the reporting threshold set out in that Table for the contaminant, the generator shall include the following information in the report submitted to the Director for that year under section 4:

1. The name of the contaminant.
2. The method or methods that were used to monitor or calculate emissions of the contaminant.
3. The total quantity of the contaminant emitted by the facility during the year.
4. The total quantity of the contaminant emitted by the facility during the smog period in the year.
5. Such other information as is specified in the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation.

8. The generator shall ensure that all reports submitted to the Director under this Regulation are submitted in an electronic format approved by the Director and in a paper format, signed by the generator, that is produced from the electronic format.

9. (1) Every generator shall ensure that a record is made in accordance with subsections (2) and (3) of any malfunction or other problem

that results or is likely to result in a failure to comply with the requirements of this Regulation relating to the monitoring or calculating of emissions.

(2) The record shall include the date the malfunction or other problem occurred, its duration, its cause and a description of any remedial action that was taken.

(3) The record shall be made as soon as reasonably possible after the malfunction or other problem occurs.

10. The generator shall ensure that records made under this Regulation are kept for at least seven years after they are made and that the records are made available to staff of the Ministry on request.

11. An obligation on a generator to do a thing under this Regulation is discharged if another person has done it on the generator's behalf.

12. The requirements of this Regulation are in addition to any other requirements that may be imposed by law, including any requirement that may be imposed by a certificate of approval, order, direction or other instrument issued under the Act.

13. (1) For the purpose of the report required to be submitted to the Director not later than June 1, 2001 under section 4,

(a) the references in section 4 to the previous calendar year shall be deemed to be references to the period from May 1, 2000 to December 31, 2000;

(b) section 7 shall be deemed to require the information set out in that section to be included in the report if the generation facility emits a contaminant listed in Table 3 to the Guideline for Emission Calculation, Record Keeping and Reporting for Electricity Generation and the total amount of the contaminant emitted by the facility during the period from May 1, 2000 to December 31, 2000 exceeds 66.67 per cent of the reporting threshold set out in that Table for the contaminant; and

(c) the references in paragraphs 4 and 5 of section 7 to the year shall be deemed to be references to the period from May 1, 2000 to December 31, 2000.

(2) For the purpose of the reports required to be submitted to the Director under subsection 6 (7) on the quarters in 2000,

(a) the quarter that ends on June 30, 2000, shall be deemed to have started on May 1, 2000; and

(b) the references in subsection 6 (7) to January 1 in the year shall be deemed to be references to May 1, 2000.

(3) Despite subsection 6 (7), the report required by that subsection on the quarter that ends on June 30, 2000 may be submitted to the Director at any time before or at the same time as the report required by that subsection on the quarter that ends on September 30, 2000.

(4) If, pursuant to subsection 6 (11) or (12), subsection 6 (1) or (2) does not apply to a generation unit until May 1, 2001, for the purpose of the reports in respect of the generation unit that are required to be submitted to the Director under subsection 6 (7) on the quarters in 2001,

(a) the quarter that ends on June 30, 2001, shall be deemed to have started on May 1, 2001; and

(b) the references in subsection 6 (7) to January 1 in the year shall be deemed to be references to May 1, 2001.

14. This Regulation comes into force on May 1, 2000.

18/00

ONTARIO REGULATION 228/00 made under the **PESTICIDES ACT**

Made: April 12, 2000

Filed: April 14, 2000

Amending Reg. 914 of R.R.O. 1990
(General)

Note: Since the end of 1998, Regulation 914 has been amended by Ontario Regulation 110/99. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. (1) The definition of "farm land" in section 1 of Regulation 914 of the Revised Regulations of Ontario, 1990 is revoked and the following substituted:

"farm land" means land that falls within the farmlands property class under section 7 of the *Assessment Act*;

(2) Section 1 of the Regulation is amended by adding the following definition:

"sell" means sell, transfer or offer to sell or transfer;

2. Subsection 5 (4) of the Regulation is revoked and the following substituted:

(4) The holder of an exterminator's licence shall carry the licence or a legible copy when carrying out an activity authorized by the licence, subject to subsection (5).

(5) When carrying out an extermination, the holder may have the licence or a legible copy readily available at the extermination site instead of carrying it.

3. Subsection 6 (1) of the Regulation is revoked and the following substituted:

(1) The fees shown in the following Table are payable for the issuance or renewal of a licence:

TABLE

Type of licence	Fee
Operator's licence	\$200
Exterminator's licence	90
General vendor's licence	200
Limited vendor's licence	110

4. Subsection 17 (3) of the Regulation is revoked.

5. (1) Section 20.1 of the Regulation is amended by adding the following subsection:

(1.1) While a licensed exterminator is engaged in assisting another holder of an exterminator's licence in the performance of an extermination not authorized by the first-named exterminator's licence, every provision of this Regulation affecting technicians applies to the first-named exterminator as if he or she were a technician, except the following provisions:

1. The definition of "technician" in section 1.

2. Subsection 19 (1.2).
3. Subsection (2) of this section.

(2) Subsection 20.1 (2) of the Regulation is amended by striking out “working on a job” and substituting “assisting in the performance of an extermination”.

(3) Subsection 20.1 (3) of the Regulation is amended,

- (a) by striking out “working on a job” and substituting “assisting in the performance of an extermination”; and
- (b) by striking out “and specifying the date when the employee started work”.

(4) Section 20.1 of the Regulation is amended by adding the following subsection:

(3.1) While a technician or trainee is actually carrying out an extermination, having the required document readily available at the site of the extermination is sufficient compliance with subsection (2) or (3).

(5) Subsection 20.1 (6) of the Regulation is amended by striking out “job site” and substituting “extermination site”.

(6) Subsection 20.1 (9) of the Regulation is amended by striking out “shall carry on his or her person” and substituting “shall have readily available at the extermination site”.

(7) Subsection 20.1 (10) of the Regulation is amended by striking out “a job site” and substituting “an extermination site”.

(8) Subsection 20.1 (11) of the Regulation is amended by striking out “job site” and substituting “extermination site”.

(9) Subsection 20.1 (12) of the Regulation is revoked.

6. (1) Section 20.2 of the Regulation is amended by adding the following subsection:

(1.1) Subsection (1) does not apply if the following conditions are satisfied:

1. A licensed exterminator is training a group of technicians or trainees.
2. The technicians or trainees take part in one or more exterminations as part of their training.
3. None of the exterminations in which the technicians or trainees take part is performed for payment.

(2) Subsection 20.2 (3) of the Regulation is revoked and the following substituted:

(3) An exterminator who supervises the work of a technician or trainee shall,

- (a) ensure that the technician or trainee receives any necessary training relating to the specific work that he or she will be performing; and
- (b) make a record respecting the training.

(3.1) The employer of the trainee or technician shall keep the record until at least two years after the trainee or technician leaves the employer's employment.

(3) Subsection 20.2 (5) of the Regulation is amended by striking out “job site” and substituting “extermination site”.

(4) Subsection 20.2 (7) of the Regulation is revoked.

7. Subsection 30.1 (4) of the Regulation is amended by striking out “a fumigant gas or a mixture of methyl bromide and chloropicrin” and substituting “a fumigant gas, chloropicrin or a mixture of methyl bromide and chloropicrin”.

8. Clause 37 (1) (d) of the Regulation is revoked and the following substituted:

- (d) post a warning placard at all entrances to the building in which the extermination is to be performed, and at all entrances to every building physically attached to the building, and ensure that each warning placard is sufficiently illuminated at all times to allow it to be read.

9. Paragraphs 1 and 7 of subsection 41 (2) of the Regulation are revoked and the following substituted:

1. Before introduction of the fumigant, the exterminator shall satisfy himself or herself that,
 - i. the vehicle or structure is capable of being sealed during the extermination,
 - ii. the vehicle or structure is not contained within a larger vehicle or structure, and
 - iii. the vehicle or structure is located far enough away from any other building, structure or area where humans may be exposed to prevent adverse effects.

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7. The exterminator shall seal the vehicle or structure and shall lock all the doors of the vehicle or structure by means of padlocks before a fumigant gas is introduced from the outside, or immediately after the introduction of a fumigant in any other case, shall keep the vehicle or structure sealed and the doors locked until the airing out begins, and shall keep the keys in his or her possession.

10. (1) Subsection 43 (1) of the Regulation is amended by striking out “a fumigant gas or a mixture of methyl bromide and chloropicrin” and substituting “a fumigant gas, chloropicrin or a mixture of methyl bromide and chloropicrin”.

(2) Subsection 43 (2) of the Regulation is amended by striking out “a fumigant gas or a mixture of methyl bromide and chloropicrin” and substituting “a fumigant gas, chloropicrin or a mixture of methyl bromide and chloropicrin”.

11. Subsection 57 (2) of the Regulation is amended by striking out “in an apartment building”.

12. Section 79 of the Regulation is amended by striking out “person” wherever it appears and substituting in each case “trainee or technician”.

13. (1) Subsection 82 (1) of the Regulation is amended by striking out “Schedule 1, 2, 3, 4, 5 or 6 pesticide” and substituting “Schedule 2, 3, 4, 5 or 6 pesticide”.

(2) Subsection 82 (2) of the Regulation is amended by striking out “Schedule 1, 2, 3, 4, 5 or 6 pesticide” and substituting “Schedule 2, 3, 4, 5 or 6 pesticide”.

14. (1) Section 94 of the Regulation is amended by adding the following subsections:

(2.1) Certified agriculturists and assistant agriculturists shall be at least 16 years of age.

(2.2) When handling or using pesticides on farm land, a certified agriculturist or assistant agriculturist shall have readily available a copy of a document confirming that he or she complies with subsection (1) or (2), as the case may be.

(2) Subsection 94 (6) of the Regulation is revoked.

(3) Subsection 94 (7) of the Regulation is amended by striking out “on or after January 1, 2000”.

(4) Subsection 94 (8) of the Regulation is amended by striking out “on or after January 1, 2000” in the portion before clause (a).

(5) Subsection 94 (9) of the Regulation is revoked and the following substituted:

(9) An assistant agriculturist shall not mix, load or apply a Schedule 2 or 5 pesticide unless he or she is supervised by a certified agriculturist.

(9.1) The certified agriculturist who supervises the assistant agriculturist shall,

- (a) be present at the site where the mixing, loading or application takes place; or
- (b) be on call as described in subsection (9.2).

(9.2) A certified agriculturist who is on call for the purposes of clause (9.1) (b) shall,

- (a) in the case of a Schedule 5 pesticide, provide the assistant agriculturist with written instructions for the proper mixing, loading and application of the pesticide and ensure that the instructions are readily available at the site; and
- (b) in the case of a Schedule 2 or 5 pesticide,
 - (i) be available for immediate response through an effective communication system, and
 - (ii) be able to attend at the site to respond to an emergency situation within a period of time that is reasonable in the circumstances.

(6) Section 94 of the Regulation is amended by adding the following subsection:

(11) A certified agriculturist shall not supervise, at any one time, more than three assistant agriculturists for the purpose of subsection (9).

15. Subsection 109 (1) of the Regulation is amended by adding the following clause:

- (a.1) is at least 16 years of age;

16. Clause 111 (2) (b) of the Regulation is amended by striking out “a licensed structural exterminator” and substituting “a licensed structural or water exterminator”.

17. Subsection 118 (5) of the Regulation is amended by striking out “record that is required to be kept shall set out” in the portion before clause (a) and substituting “record kept under that subsection shall also set out”.

18. (1) Subsection 120 (1) of the Regulation is amended by striking out “Schedule 1, 2, 3, 4, 5 or 6 pesticide” and substituting

“Schedule 1, 2, 3, 4, 5 or 6 pesticide, whether mixed or diluted for use or not”.

(2) Subsection 120 (2) of the Regulation is amended by striking out “Schedule 1, 2, 3, 4, 5 or 6 pesticide” and substituting “Schedule 1, 2, 3, 4, 5 or 6 pesticide, whether mixed or diluted for use or not”.

19. Clause 122 (1) (c) of the Regulation is revoked and the following substituted:

- (c) sufficient security measures are taken so that the express permission of the person responsible is required to enter the compartment, room or structure in which the pesticide is stored; and

20. Subsection 129 (3) of the Regulation is amended by striking out “subsection 65 (1) of this Regulation” in the portion before clause (a) and substituting “section 20, subsection 65 (1), subsection 120 (2) and paragraphs 3 and 4 of subsection 121 (1) of this Regulation”.

18/00

ONTARIO REGULATION 229/00 made under the **PUBLIC SERVICE ACT**

Made: March 17, 2000
Approved: April 12, 2000
Filed: April 14, 2000

Amending Reg. 977 of R.R.O. 1990
(General)

Note: Since the end of 1998, Regulation 977 has been amended by Ontario Regulations 39/99, 121/99, 123/99 and 71/00. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. Regulation 977 of the Revised Regulations of Ontario, 1990 is amended by adding the following sections:

COMPENSATION IN OTHER CIRCUMSTANCES

10.12 (1) Sections 10.14 to 10.17, 10.19 and 10.20 apply with respect to every person who is appointed to a position in the public service, except as otherwise provided in those sections.

(2) Section 10.18 applies with respect to every civil servant, except as otherwise provided in that section.

(3) Sections 10.14 to 10.19 apply with respect to work activities on or after April 14, 2000.

(4) Section 10.20 applies with respect to work activities on or after March 27, 1999.

10.13 (1) In sections 10.14 to 10.20,

“Management Compensation Plan” means Management Compensation Plan as defined in section 1 of Part I of Schedule 1.

(2) In sections 10.14 to 10.20, an employee’s basic hourly rate is the basic hourly rate that is in effect during the period when the employee performs the work, without regard to any premium or other amount that may be payable under those sections.

HOLIDAY PAY

10.14 (1) An employee described in subsection (3) is entitled to holiday pay under this section if he or she is required by his or her supervisor to work on a holiday listed in subsection 58 (1).

(2) An employee who is entitled to holiday pay under this section is not entitled to compensation under subsection 58 (4) or 90 (3) in respect of the same period of work.

(3) Employees are entitled to holiday pay under this section if they are employed in a class of position set out in Schedule 3, 4 or 5 and the class falls within the Management Compensation Plan.

(4) For the purposes of this section, if an employee's period of work begins on one day and ends on another, his or her period of work shall be deemed to fall entirely within the day on which it begins.

(5) The following holiday pay is payable to a full-time employee for his or her work on a holiday:

1. Pay at the rate of two times the employee's basic hourly rate for all hours worked on the holiday. The employee is entitled to be paid for a minimum of,
 - i. seven and one-quarter hours, in the case of a Schedule 3 employee whose regularly scheduled work day is 7¼ hours long,
 - ii. eight hours, in the case of a Schedule 4 or 5 employee whose regularly scheduled work day is eight hours long, or
 - iii. the number of hours the employee is regularly scheduled to work on that day of the week, for an employee whose regularly scheduled work day is not described in subparagraph i or ii.
2. One of the following, to be chosen by the employee:
 - i. Pay at the employee's basic hourly rate for the hours he or she regularly works, to a maximum of the number of hours described in subparagraph 1 i or ii, whichever applies.
 - ii. Compensating leave equal to the number of hours he or she regularly works, to a maximum of the number of hours described in subparagraph 1 i or ii, whichever applies. However, the employee is not entitled to take compensating leave unless he or she notifies his or her supervisor before the holiday that he or she chooses this form of compensation for working on the holiday.

(6) The following rules apply with respect to the compensating leave:

1. It must be taken before the end of the fiscal year after the fiscal year in which the employee becomes entitled to it.
2. If the employee does not take all of the compensating leave within that period, the employee shall be paid a lump sum for the remaining period.
3. Compensating leave may be taken at any time within that period that the employee and his or her supervisor agree upon.
4. If the employee and the supervisor do not agree upon the time when the compensating leave is to be taken, the deputy minister may decide when, within that period, the employee may take the leave.

(7) The following holiday pay is payable to a part-time employee for his or her work on a holiday:

1. Pay at the rate of two times the employee's basic hourly rate for all hours worked on the holiday. The employee is entitled to be paid for a minimum of the number of hours in his or her regularly scheduled working day.

2. Pay at the employee's basic hourly rate for the hours he or she is regularly scheduled to work, up to a maximum of the number of hours described in subparagraph 1 i or ii of subsection (5), whichever applies.

PAY FOR ON-CALL DUTY

10.15 (1) An employee described in subsection (3) is entitled to be paid one dollar per hour when he or she is on call.

(2) For the purposes of this section, an employee is considered to be on call when the employee keeps himself or herself reasonably available for recall to work during a period (authorized by his or her supervisor) that is not his or her regularly scheduled work period.

(3) Employees are entitled to compensation under this section,

- (a) if they are employed in a class of position set out in Schedule 5 and the class falls within the Management Compensation Plan; or
- (b) if they are employed in a class of position set out in Schedule 3, 4 or 6 and the title of the class indicates that the position is "excluded".

(4) Despite subsection (3), employees in the Crown Counsel 1, 2, 3, or 4 (Excluded) classes are not entitled to compensation under this section.

PAY FOR STAND-BY DUTY

10.16 (1) An employee described in subsection (3) is entitled to compensation under this section when he or she is on stand-by.

(2) For the purposes of this section, an employee is considered to be on stand-by when the employee keeps himself or herself available for immediate recall to work during a period (authorized by his or her supervisor) that is not his or her regularly scheduled work period.

(3) Employees are entitled to compensation under this section if they are employed in a class of position set out in Schedule 3, 4 or 5 and the class falls within the Management Compensation Plan.

(4) A full-time employee who is required to be on stand-by for a period that does not exceed his or her regularly scheduled work day is entitled to be paid for four hours at his or her basic hourly rate.

(5) A full-time employee who is required to be on stand-by for a period longer than his or her regularly scheduled work day is entitled to be paid at the rate of one-half of his or her basic hourly rate for every hour of stand-by (calculated to the nearest half-hour).

(6) A part-time employee who is required to be on stand-by is entitled to be paid at the rate of one-half of his or her basic hourly rate for every hour of stand-by (calculated to the nearest half-hour).

PAY FOR TRAVEL TIME

10.17 (1) An employee described in subsection (2) is entitled to compensation under this section for his or her travel time in the circumstances described in subsection (3).

(2) Employees are entitled to compensation under this section if they are employed in a class of position set out in Schedule 3, 4 or 5 and the class falls within the Management Compensation Plan.

(3) Compensation is payable for an employee's travel time,

- (a) if he or she is travelling for an employment-related purpose authorized by his or her supervisor, but not travelling to reach his or her normal place of work or his or her headquarters; and

- (b) if he or she is travelling by a means that has been authorized in writing by his or her supervisor.

(4) If the employee travels by car or by public transit, and if the employee travels to the destination directly, compensation is payable for the following periods of travel time (calculated to the nearest half-hour):

1. From the employee's authorized time of departure from his or her normal place of work, headquarters or home, as the case may be, until the time he or she arrives at the destination.
2. From the employee's authorized time of departure from the destination until the time he or she arrives at his or her normal place of work, headquarters or home, as the case may be.

(5) If the employee travels by a public carrier other than public transit, compensation is payable for the following periods of travel time (calculated to the nearest half-hour):

1. From one hour before the scheduled time of departure by the carrier until one hour after the carrier arrives at the destination.

(6) Despite subsections (4) and (5), if the employee travels on a holiday listed in subsection 58 (1) or on a day that is not a regularly scheduled work day for the employee, compensation for a minimum of four hours is payable under this section for his or her travel time on that day.

(7) Despite subsection (6), if the employee's means of travel includes sleeping accommodation for him or her, the employee is not entitled to compensation for his or her travel time between 11 p.m. and the time that he or she regularly begins work.

(8) The employee shall be compensated as follows for the travel time described in subsections (4) to (6):

1. He or she is entitled to be paid at his or her basic hourly rate for the travel time.
2. However, if the employee and his or her supervisor agree, the employee may take compensating leave equal to the amount of the travel time.
3. Compensating leave must be taken before the end of the fiscal year after the fiscal year in which the employee becomes entitled to it.
4. If the employee does not take all of the compensating leave within that period, the employee shall be paid a lump sum for the remaining travel time.

ISOLATION PAY

10.18 (1) An employee described in subsection (2) is entitled to isolation pay under this section if he or she is stationed at a work location on or north of the boundary line formed by,

- (a) the border between Ontario and the State of Minnesota;
- (b) thence easterly along the northern shore of Lake Superior and Lake Huron (including the islands in Ontario in those lakes) to the French River;
- (c) thence along the French River to Lake Nipissing;
- (d) thence easterly along the northern shore of Lake Nipissing to Highway 17; and
- (e) thence easterly along Highway 17 to Mattawa.

(2) Employees are entitled to isolation pay under this section if they are civil servants employed in a class of position that falls within the Management Compensation Plan. However, employees are not entitled to compensation under this section if they are represented by the Association of Law Officers of the Crown, the Association of Ontario Physicians and Dentists in the Public Service, the Commissioned Officers' Association or the Ontario Crown Attorneys' Association.

(3) A full-time employee is entitled to be paid the amount set out in the Table to this subsection, based upon the total number of points assigned to him or her under subsections (5) and (6).

TABLE

(subsection 10.18 (3))

ITEM	COLUMN 1	COLUMN 2
	Number of points	Isolation pay per week
1.	7 or fewer	Nil
2.	8	\$ 3.45
3.	9 to 12	5.18
4.	13 to 16	6.90
5.	17 to 20	8.63
6.	21 to 24	10.35
7.	25 to 28	12.08
8.	29 to 32	13.80
9.	33 to 36	15.53
10.	37 to 40	17.25
11.	41 to 44	18.98
12.	45 or more	20.70

(4) A part-time employee is entitled to be paid the amount calculated using the formula,

$$A / B \times C$$

in which,

"A" is the number of regularly scheduled hours that the part-time employee works in a week,

"B" is the number of regularly scheduled hours that a full-time employee in the same circumstances works in a week, and

"C" is the amount determined under subsection (3) to be payable to a full-time employee in the same circumstances.

(5) An employee is assigned the number of points set out in the Table to this subsection, based upon the population of the largest centre of population that is located within 80 kilometres of the employee's work location.

TABLE

(subsection 10.18 (5))

ITEM	COLUMN 1	COLUMN 2
	Population	Number of points
1.	249 or less	14
2.	250 to 499	12
3.	500 to 999	10
4.	1000 to 1999	8
5.	2000 to 2999	6

ITEM	COLUMN 1	COLUMN 2
	Population	Number of points
6.	3000 to 3999	4
7.	4000 to 4999	2
8.	5000 or more	0

(6) An employee is assigned the number of points set out in the Table to this subsection, based upon the distance of the employee's work location to the nearest centre with a population of 5,000 or more and the means of travel available to the employee to reach that population centre.

TABLE

(subsection 10.18 (6))

ITEM	COLUMN 1	COLUMN 2	COLUMN 3
	Distance to population centre (in km)	If travel by road to the population centre is reasonable	If travel by road is not reasonable
1.	80 or less	0	0
2.	More than 80 to and including 160	6	9
3.	More than 160 to and including 320	12	17
4.	More than 320 to and including 480	18	26
5.	More than 480	24	34

(7) In this section,

“work location” means, with respect to an employee, the working place at which the employee is usually stationed or, if the employee is not usually stationed at a particular working place, the working place designated by his or her deputy minister.

STANDARD SHIFT PREMIUMS

10.19 (1) An employee described in subsection (4) is entitled to be paid a shift premium under this section when he or she works in the circumstances described in subsection (5) or (6).

(2) An employee who is entitled to be paid overtime when he or she works in the circumstances described in subsection (5) or (6) is not entitled to be paid a shift premium for the same period of work.

(3) The amount and form of compensation are determined under this section.

(4) Employees are entitled to a shift premium under this section if they are employed in a class of position that falls within the Management Compensation Plan.

(5) An employee is entitled to be paid a shift premium of 52 cents per hour,

- (a) for the time that he or she works between 5 p.m. and midnight; or
- (b) if more than half of the time he or she works on a shift falls between 5 p.m. and midnight, for the time that he or she works on the shift.

(6) An employee is entitled to be paid a shift premium of 62 cents per hour,

- (a) for the time that he or she works between midnight and 7 a.m.; or
- (b) if more than half of the time that he or she works on a shift falls between midnight and 7 a.m., for the time that he or she works on the shift.

(7) Despite subsections (5) and (6), an employee is not entitled to be paid a shift premium in the following circumstances:

- 1. The employee usually works during the day and he or she is required to work beyond his or her regular working period on a particular day.
- 2. The employee and his or her supervisor agree that, instead of working the usual hours for the employee's position (for which no shift premium is payable), the employee may work during hours for which a shift premium would otherwise be payable under this section.

(8) Despite subsection (4), employees are not entitled to compensation under this section if they are represented by the Association of Law Officers of the Crown, the Association of Ontario Physicians and Dentists in the Public Service, the Commissioned Officers' Association or the Ontario Crown Attorney's Association.

SPECIAL SHIFT PREMIUMS

10.20 (1) An employee described in subsection (3) is entitled to be paid a special shift premium in the circumstances described in subsection (4), (5) or (6).

(2) An employee who is entitled to be paid overtime when he or she works in the circumstances described in subsection (4), (5) or (6) is not entitled to be paid a shift premium for the same period of work.

(3) Employees are entitled to a special shift premium under this section,

- (a) if they are employed in a class of position that falls within the Management Compensation Plan; and
- (b) if, when they are working in the circumstances described in subsection (4), (5) or (6), they are engaged in supervising any member of the correctional bargaining unit who is entitled to a shift premium under a collective agreement that applies exclusively with respect to that bargaining unit.

(4) An employee is entitled to be paid a shift premium of \$1 per hour, instead of the shift premium described in subsection 10.19 (5),

- (a) for the time that he or she works between 5 p.m. and midnight; or
- (b) if more than half of the time he or she works on a shift falls between 5 p.m. and midnight, for the time that he or she works on the shift.

(5) An employee is entitled to be paid a shift premium of \$1.50 per hour, instead of the shift premium described in subsection 10.19 (6),

- (a) for the time that he or she works between midnight and 7 a.m.; or
- (b) if more than half of the time that he or she works on a shift falls between midnight and 7 a.m., for the time that he or she works on the shift.

(6) An employee is entitled to be paid a shift premium of \$8 per shift for all shifts that begin at or after 3 p.m. on a Friday and ends at or before 7 a.m. on a Monday. This shift premium is payable in addition to any shift premium payable under subsection (4) or (5).

(7) Despite subsection (3), employees are not entitled to compensation under this section if they are represented by the Association of Law Officers of the Crown, the Association of Ontario Physicians and Dentists in the Public Service, the Commissioned Officers' Association or the Ontario Crown Attorney's Association.

CIVIL SERVICE COMMISSION:

MICHELE NOBLE
Chair

MORAG MCLEAN
Secretary

Dated on March 17, 2000.

18/00

ONTARIO REGULATION 230/00
made under the
FOREST FIRES PREVENTION ACT

Made: April 12, 2000
Filed: April 14, 2000

Amending O. Reg. 207/96
(Outdoor Fires)

Note: Ontario Regulation 207/96 has not previously been amended.

1. Sections 2 and 3 of Ontario Regulation 207/96 are revoked and the following substituted:

2. No person shall start or tend a fire outdoors outside of a restricted fire zone during the fire season unless the person has a permit issued under subsection 5 (1) or all of the following conditions are met:

1. The person is burning piled wood, brush, leaves or discarded wood by-products.
2. A responsible person is available to tend the fire until it is extinguished.
3. The material is burned in a single pile that is less than two metres in diameter and less than two metres high.
4. The fire is started not earlier than two hours before sunset, and is extinguished not later than two hours after sunrise the following day, or earlier.
5. The fire is at least two metres from any flammable materials.
6. The person tending the fire has tools or water adequate to contain the fire within the fire site.

3. (1) No person shall make or tend a fire in an incinerator outside of a restricted fire zone during the fire season unless the person either has a permit issued under subsection 5 (1) or all of the following conditions are met:

1. The person is burning wood, brush, leaves or discarded wood by-products.
2. The incinerator is an enclosed device constructed entirely of non-combustible material.

3. The incinerator is at least five metres from any forest or woodland.
4. The incinerator is at least two metres from any flammable materials.
5. The outlet of the incinerator is covered with a screen having a mesh size of not more than five millimetres.

(2) A person who starts a fire in an incinerator shall ensure that a responsible person monitors the fire until it is extinguished.

2. (1) Subsection 4 (1) of the Regulation is revoked and the following substituted:

(1) No person shall start or tend a fire outdoors outside of a restricted fire zone during the fire season for the purpose of burning grass or leaf litter unless the person has a permit issued under subsection 5 (1).

(2) Subsection 4 (2) of the Regulation is amended by striking out "person starting the fire" in the portion before clause (a) and substituting "person starting or tending the fire".

(3) Subsection 4 (3) of the Regulation is amended by striking out "person who starts a fire" and substituting "person who starts or tends a fire".

3. Sections 5 and 6 of the Regulation are revoked and the following substituted:

5. (1) An officer may issue to a person a fire permit for a fire outdoors or in an incinerator, outside of a restricted fire zone, for the purpose of burning piled wood, brush, leaves, grass, leaf litter or discarded wood products.

(2) An officer may issue a permit to a person for a fire outdoors in a restricted fire zone if the officer is satisfied that the fire can be made, tended and extinguished safely, and is necessary for a ceremonial event or because of special circumstances.

(3) An officer may make a permit issued under subsection (1) or (2) subject to conditions relating to one or more of the following:

1. Restrictions on the time during which there may be a fire.
2. The requirement that the fire be or not be in a specific location, including the distance that must be maintained from flammable materials.
3. Required fire suppression equipment.
4. The method to be followed to extinguish the fire.
5. Any other factors which the officer reasonably considers to be necessary to ensure that the fire is made and extinguished safely.

4. Section 8 of the Regulation is revoked and the following substituted:

8. Except as provided in sections 8.1 to 8.4, no person shall start or tend a fire outdoors in a restricted fire zone for the purpose of cooking or warmth.

8.1 No person shall use a portable stove for cooking or warmth in or outside of a restricted fire zone unless all of the following conditions are met:

1. The stove is at least one metre from any naturally occurring flammable material.

2. The stove is designed to use a liquid or a gas as fuel.
3. A liquid or gas is used as the fuel.
4. The flame in the stove can be extinguished by closing a fuel control valve or by closing the stove.

8.2 (1) No person shall use a portable or permanent charcoal installation outside of a restricted fire zone for cooking or warmth unless,

- (a) the installation is at least one metre from any naturally occurring flammable material; and
- (b) the ashes and coals produced through combustion are completely extinguished and safely disposed of.

(2) No person shall use a portable or permanent charcoal installation for cooking or warmth in a restricted fire zone unless all of the conditions set out in subsection (1) are met and all of the following conditions are met:

1. The installation is designed to be used for cooking or warmth.
2. The installation is designed to use commercially produced charcoal as fuel.
3. Commercially produced charcoal is used as the fuel.
4. The installation is being used within 100 metres of a permanent structure used as a dwelling.
5. The person setting the fire is on land that he or she lawfully occupies or has permission to set a fire from the person who lawfully occupies the land.

(3) No person shall use a portable or permanent charcoal installation for cooking or warmth in a restricted fire zone in a campground described in section 8.7 unless all of the conditions in subsection (1) are met and all of the following conditions are met:

1. The installation is designed to use commercially produced charcoal as fuel.
2. Commercially produced charcoal is used as the fuel.
3. The owner or operator of the campground expressly permits a charcoal installation to be used during a time when the campground is in a restricted fire zone.

8.3 (1) No person shall use a wood burning stove or wood burning furnace outdoors outside of a restricted fire zone for cooking or warmth unless all of the following conditions are met:

1. The stove or furnace is at least five metres from any forest or woodland.
2. The stove or furnace is at least two metres from any flammable materials.
3. The area directly under the stove or furnace is bare rock, mineral soil or other non-combustible material extending at least two metres in all directions from the stove or furnace.
4. The stove or furnace,
 - i. is designed to be used for cooking or warmth,
 - ii. is designed to use wood as fuel,

- iii. is made entirely of non-combustible materials,
- iv. encloses the fire on all sides with solid materials, and
- v. has working spark arresting devices for all vents and chimneys.

5. Wood is used as the fuel.

(2) No person shall use a wood burning stove or wood burning furnace outdoors in a restricted fire zone for cooking or warmth unless all of the conditions set out in subsection (1) are met and,

- (a) the stove or furnace is used within 100 metres of a permanent structure used as a dwelling; and
- (b) the person setting the fire is on land that he or she lawfully occupies or has permission to set a fire from the person who lawfully occupies the land.

8.4 No person shall set a wood fire in a permanent fire installation in a campground described in section 8.7 in a restricted fire zone unless all of the following conditions are met:

1. The fire is contained in,
 - i. an above ground fire grate or fireplace that is designed to burn wood safely and that cannot be moved to an unsafe location, or
 - ii. a pit in the ground that has fireproof walls and is designed to burn wood safely.
2. The fire is at least three metres from any forest or woodland, and the area within the three metre radius is completely free of flammable material.
3. The space immediately above the fire installation is at least three metres from any overhanging vegetation.
4. The owner or operator of the campground expressly permits the fire to be set during a time when the campground is in a restricted fire zone.

8.5 No person shall start a fire outdoors outside of a restricted fire zone during the fire season for cooking or warmth unless all of the following conditions are met:

1. The site of the fire is bare rock or other non-combustible material.
2. The fire is at least one metre from any flammable material.
3. The space above the one metre area around the fire is at least three metres from vegetation.
4. The fire does not exceed one metre in height and one metre in diameter.

8.6 No person shall use a portable wood burning stove for cooking or warmth outside of a restricted fire zone unless all of the following conditions are met:

1. The stove is at least one metre from any naturally occurring flammable material.
2. The stove is designed to be used for cooking or warmth.
3. The stove is made entirely of non-combustible materials.
4. The ashes and coals produced through combustion are completely extinguished and safely disposed of before the stove is moved.

8.7 A campground referred to in subsection 8.2 (3) and section 8.4 offers camping facilities to the public on a temporary basis and meets all of the following criteria:

1. The campground allows camping only in cabins and designated campsites, and all are accessible by motor vehicle as defined in the *Highway Traffic Act*.
2. The campground does not allow campfires between 10 a.m. and 7 p.m.
3. The campground clearly posts the hours campfires will be allowed.
4. The campground has printed information on safe campfires and provides it to all of its guests.
5. The campground has adequate equipment to control and extinguish a fire, that can be taken to any campsite or cabin within 10 minutes.
6. The campground has on site at all times staff who are instructed in the location and use of the equipment described in paragraph 5.
7. The campground has reliable two-way telecommunications equipment to allow it to obtain assistance if a fire escapes control.

8.8 For the purpose of sections 8.1, 8.2 and 8.6, a thing is portable if it is designed to be moved from one location to another by muscular power without the aid of any device.

5. Schedules 1, 2 and 3 to the Regulation are revoked and the following substituted:

Schedule 1

WEST FIRE REGION

All that land in the territorial districts of Cochrane, Kenora, Thunder Bay and Rainy River, in the Province of Ontario, and designated as Zones 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13, on a plan known as West Fire Region, Restricted Fire Zones, filed in the Office of the Surveyor General on January 31, 2000 at the Ministry of Natural Resources.

Schedule 2

EAST FIRE REGION

All that land in the territorial districts of Algoma, Cochrane, Kenora, Manitoulin, Muskoka, Nipissing, Parry Sound, Sudbury, Thunder Bay

and Timiskaming, and in the counties of Frontenac, Haliburton, Hastings, Lennox and Addington, Peterborough, Renfrew, Simcoe and Victoria in the province of Ontario, and designated as Zones 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35 and 36 on a plan known as East Fire Region, Restricted Fire Zones, filed in the Office of the Surveyor General on January 31, 2000 at the Ministry of Natural Resources.

18/00

ONTARIO REGULATION 231/00 made under the **COLLECTION AGENCIES ACT**

Made: April 12, 2000

Filed: April 14, 2000

Amending Reg. 74 of R.R.O. 1990
(General)

Note: Since the end of 1998, Regulation 74 has been amended by Ontario Regulation 42/00. Previous amendments are listed in the Table of Regulations in the Statutes of Ontario, 1998.

1. Section 12 of Regulation 74 of the Revised Regulations of Ontario, 1990 is revoked and the following substituted:

12. (1) No person shall be registered as a collection agency unless the person,

(a) has had at least two years of actual experience in all phases of the collection agency business, or has related experience that, in the opinion of the Registrar, is equivalent to that actual experience; and

(b) is 18 years of age or over, if the applicant for registration is an individual.

(2) No person shall be registered as a collector unless the person,

(a) is an individual who is a Canadian citizen or has been lawfully admitted to Canada for permanent residence and who is ordinarily resident in Canada; and

(b) is 18 years of age or over.

18/00

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This new edition of the *Bilingual Lexicon of Legislative Terms*, prepared by the Office of Legislative Counsel, is the result of a complete review of the 1992 edition. Every entry in that edition was checked against our statutes database. Hundreds of obsolete entries were deleted and thousands of new entries were added. These changes were based on a scanning of the Revised Statutes of Ontario, 1990 and of annual statutes to the end of 1997. Bilingual regulations were not scanned for the purpose of this edition, with the exception of the Rules of Civil Procedures and a few similar regulations.

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Lexique bilingue de termes législatifs

Nouvelle édition

Cette nouvelle édition du *Lexique bilingue de termes législatifs*, préparée par le Bureau des conseillers législatifs, constitue une refonte complète de l'édition de 1992. Des centaines de termes désuets figurant dans la précédente édition ont été retranchés; en revanche, des milliers de nouveaux termes viennent enrichir l'ouvrage. Le choix des entrées et des contextes se fonde essentiellement sur le dépouillement des Lois refondues de l'Ontario de 1990 et sur celui des lois annuelles jusqu'à la fin de 1997. Les règlements bilingues n'ont pas été dépouillés, à l'exception des Règles de procédure civile et de quelques règlements analogues.

Nous souhaitons que cette édition mise à jour reflète encore plus fidèlement la terminologie utilisée dans les lois de l'Ontario, et nous espérons que ses usagers y trouveront un instrument de travail aussi complet, pratique et maniable que les éditions précédentes.

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