

Creating Sustainable Communities through Responsible Environmental Stewardship

Ontario's Blue Box and Municipal Hazardous and Special Waste Programs



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1.0 What is Stewardship Ontario?

Stewardship Ontario is an industry funding organization (IFO) established under the Waste Diversion Act, 2002 for the purpose of developing, implementing and operating waste diversion programs for paper and packaging wastes and municipal hazardous and special wastes. Our goal is to promote the reduction, reuse and recycling of those materials managed under our programs.



2.0

Message from our Chair

On behalf of the Board of Directors, it gives me great pleasure to present Stewardship Ontario's Annual Report for 2008. This accounting of our activities in the past year marks two significant milestones in our corporate history. First, for the past five years we have successfully met the obligations of the Blue Box Program Plan under the Waste Diversion Act. Second, in 2008 we launched the new Municipal Hazardous and Special Waste Program which aims to increase the capture of this designated class of waste for reuse, recycling and environmentally responsible disposal. In tandem, these two distinct but synergistic waste diversion programs are the focus of Stewardship Ontario's ongoing efforts to contribute to sustainable communities in Ontario.

Over the past decade "sustainability" has become a household word in the industrialized world. It is a goal to which we must all aspire, whether as individual citizens, business, institutions or government. Global societies recognize we can no longer consume resources at ever increasing rates without due consideration for our planet and future generations. The economic and environmental challenges that present themselves today make it all the more important to put sustainability at the forefront of our endeavours.

What does that mean for the programs we operate? First of all, in one way or another Stewardship Ontario touches the lives of nearly everyone in Ontario. That is everyone who recycles. Every time a blue box, bag or cart is walked to the curb, every time a can of leftover paint or a used oil filter is taken to a household hazardous waste drop off location, residents connect directly with Stewardship Ontario.

We deliver waste diversion services to the people of Ontario through our cost-sharing of the municipal "Blue Box" program as well as through our growing network of collection locations for special waste materials. By supporting these programs we contribute to the goal of sustainable communities.



From the municipalities that operate the Blue Box program and municipal waste depots to the retailers who are stepping forward to participate as drop-off locations as well as the transporters that safely transport waste to licensed processors, Stewardship Ontario owes its success to our many partners. We also are especially grateful to our corporate stewards who ensure our financial sustainability and to the Minister of the Environment, the Hon. John Gerretsen and his department, whose vision of a zero waste future inspires us all.

We invite you to read about Stewardship Ontario in the pages of this annual report and to share with us our journey towards helping to create more sustainable communities.

The

Sincerely,

Sandra Banks

Chair

3.0

Creating Sustainable Communities

Recycling is important to Ontarians. We value our individual efforts to reduce the amount of waste we send to landfill and as a society we take pride in our recycling endeavours. By placing printed materials and packaging in blue boxes, carts and bags for recycling, we are saying that we believe this is the right thing to do. For more than 25 years recycling has been a natural routine in our homes and for many young Ontarians, they've never known a time when this wasn't a part of their daily lives.

Since 2004, Stewardship Ontario has provided essential funding that supports Ontario Blue Box programs. The packaging and papers placed in recycling boxes and bags, the technologically-advanced recycling truck that comes to houses or apartment buildings, the recycling processing plants and the new products made from recycled materials – all of these have been touched by Stewardship Ontario in some way. We have helped make products more recyclable and programs more functional or more cost efficient. It's our way of helping to make our communities more sustainable.

Blue Box Program

4,983,856 Ontario households have access to recycling services*.

Approximately 90% of Ontario residents report they participate in recycling opportunities, where available.

*Source; WDO Datacall, 2007

At the same time, because of our cost-sharing arrangement with municipalities, we have been faced with the same challenges that global economic conditions have imposed on the recycling industry as a whole. In this annual report, you'll find more information about how Stewardship Ontario supports Blue Box programs across the province.



During 2008, Stewardship Ontario also assumed responsibility for managing household hazardous and special wastes: products such as paint, solvents, pesticides, non-rechargeable batteries and antifreeze. These are familiar products used every day in Ontario households. However, residents are often unsure about how to dispose of leftover or unwanted materials and their containers properly.

The Municipal Hazardous and Special Waste (MHSW) program started on July 1, 2008. It provides greater convenience and more options to residents so they can dispose of these materials responsibly. Under the new program, Stewardship Ontario takes responsibility for these waste materials once they've been collected through various municipal and commercial locations. Our job is to divert them from landfill by taking them to accredited environmental processors that will recycle as much as possible and dispose of what's leftover in an environmentally appropriate manner.



Contributing to Ontarians' quality of life: a targeted approach

Did you know?

- 32,000 tonnes the average amount of waste the Municipal Hazardous and Special Waste (MSHW) program aims to divert per year over the next five years – is equivalent to more than three quarters of the volume of cement required to construct the CN Tower.
- Approximately 94 million litres of paint are sold in Ontario every year. Five to 10 per cent of this paint is never used but can be recycled to make new paint.
- The amount of leftover paint and coatings available for collection is enough to fill 315 average-sized, residential swimming pools.
- Approximately 175 million nonrechargeable batteries are sold in Ontario ever year.
- The amount of used single-use batteries, used oil filters and propane cylinders available for collection could provide enough steel to make 23,000 mid-sized cars or 1.8 million bicycles.
- Available oil and antifreeze containers could provide enough plastic to make 55,000 park benches.

With all of the blue box successes we've enjoyed and the promise of new household hazardous and special waste programs just getting underway, it's important not to lose sight of our goal: to strive for continuous improvement in our overall waste management and diversion performance.

At Stewardship Ontario, we know we have to continue to work with our partners to find more and better solutions for those areas of recycling that are not living up to potential. We need to work with municipalities on increasing multi-family and public space recycling; establishing greater consistency in the types of packaging accepted in blue boxes all across Ontario; stepping up promotion and education activities and dealing with hard to recycle materials through targeted market development activities to build capacity and end markets. Stewardship Ontario will continue to make these and other barriers to more efficient recycling a priority.



3.1 Improving waste diversion: making our blue boxes work harder

Without doubt the blue box heralded a significant social awakening about the recoverable natural resources hiding in our garbage bags and cans. It made us take notice of what we were throwing out. A 'made-in-Ontario' social experiment, it was said in the early 1980s that blue box recycling would never work. Skeptics claimed people would not separate recyclable products and packaging from their garbage and transport them to the curb for collection. They were wrong. Not only did Ontarians embrace their blue boxes but the world took notice. For a decade, a steady stream of policy makers from every corner of the globe came to Ontario to see how the blue box program changed people's disposal behaviour.

Central to the success of the blue box was the shared commitment of the packaging and paper products industries in Ontario, who from the early 1980s partnered with municipalities to make the first blue box program work and to keep making it better.

Since it's inception in 2003, Stewardship Ontario has honoured that early commitment by striving to make the blue box program more effective ... to make it work harder at diverting recyclable materials from landfill and to make it work harder by helping to develop markets for the growing list of acceptable materials. Today, when blue boxes, blue bags and now blue carts line urban streets and rural highways, we see the evidence of our social commitment to recycling. We can never go back and inherent in that statement is the understanding that we must always move forward toward more sustainable packaging and more sustainable communities. Our recent milestones include:

• Expanding the "curb power" of the blue box

Households that previously set out only a few, select materials in their blue boxes can now recycle wide varieties of paper and packaging with curbside or depot collection programs. Everything from aluminum cans and boxboard cartons to plastic bottles, tubs and lids can now be sent to the curb to be turned into other useful products.

 Contributing to the financial sustainability of municipal recycling programs

By providing financial support for municipal recycling programs in Ontario, Stewardship Ontario has made waste diversion available to residents from Cornwall to Kenora, and Kapuskasing to Windsor. We have distributed more than \$216 million in direct cash payments to Ontario municipal recycling programs. Brand owners, first importers and franchisors of consumer goods with packaging and printed paper that are sold in Ontario pay fees that equal a 50% share of the net cost of Ontario's residential municipal recycling system. For the 2008 program year, on behalf of 'blue box stewards,' Stewardship Ontario distributed \$51.7 million in direct cash payments to 191 municipal recycling programs. A further \$7 million of in-kind advertising space was provided by Ontario's daily and community newspapers. Municipalities use the space to promote recycling of those materials accepted in local blue box programs.



Stewardship Ontario funds new technology such as optical sorters through the Effectiveness and Efficiency Fund. When added to material processing systems, optical sorters improve the recycling rate of plastics packaging.

 Investing in new markets, technologies and solutions to boost recycling

By working with industry partners and municipalities, Stewardship Ontario has developed new markets and provided costeffective options for Ontario residents to recycle the materials that enter their homes. We have provided increased support for underserviced communities and collaborated with partners to find solutions to strengthen recycling in apartments and condominiums, in rural and remote communities and at public events. Stewardship Ontario also provided funding and technical support for municipalities to define and test solutions to bolster the recycling services they provided to their residents. From 2004 to 2008, through our Effectiveness and Efficiency (E&E) Fund, Stewardship Ontario committed \$20.1 million in grants for 75 projects that have contributed to advances in individual community waste management programs and to technical, social and economic aspects of recycling in this province as a whole. The success of this fund has led to the development of the Continuous Improvement Fund (CIF) which started up in 2008.



Continuous Improvement Fund (CIF)

Beginning in 2008, 20 percent of the funds Stewardship Ontario pays annually to municipalities for industry's share of Blue Box Program net costs is set aside in the CIF. This \$20 million fund is used to provide grants and loans to municipalities to undertake projects that promise to increase the efficiency and effectiveness of residential recycling. Under a three-year mandate, it aims to:

- identify and implement best practices
- examine and test emerging technologies
- employ innovative solutions to increase the amount of blue box materials marketed, and
- promote gains in cost-effectiveness that can be implemented province-wide

Recycling through the Ages

. 1974

"Project One Recycling" collects glass, cans, newspaper from 80,000 Toronto households



· 1994

Ontario Regulation 101/94 requires that all communities with more than 5,000 people providing recycling for 5 basic materials (aluminum cans, steel cans, glass bottles, PET bottles and newsprint) plus two more







1981 . . .

Blue box pilot program introduces cardboard blue box prototype with curbside collection for 1,600 Kitchener, Ontario households



2008 . . .

Ontario residents routinely recycle at least 7 materials and many set out 10 or more materials including all kinds of plastics, drink boxes and even empty aerosol cans.

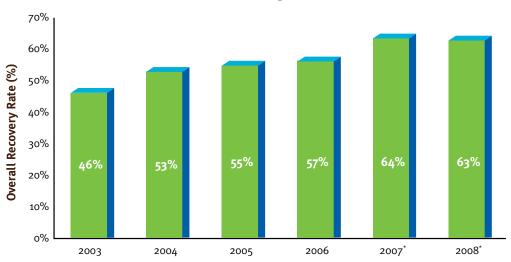


3.1.1 Ontario residents exceed recycling targets second consecutive year

In 2004, Ontario's Minister of the Environment announced a 60 per cent waste diversion target for Ontario residents. When this program started

in 2004, province-wide recovery of designated recyclables stood at 53 per cent. Today, Ontario residents divert 63% of recyclables from landfill.

Overall Blue Box Program Performance



Despite the proliferation of new products, some of which are in packaging formats that are difficult to recycle, last year Ontario residents stepped up and recycled at a level that exceeds the provincial target of 60% recovery for the second year in a row.

What becomes what?



Recycling Works: When consumers recycle, new products are made from old packaging and printed paper. At the Stewardship Ontario website www.blueboxmore.ca, consumers can find out which materials are accepted in their blue box programs, and other information about recycling, like what becomes what.

3.1.2 Developing new markets for materials consumers take into their homes

Every day consumers make purchasing choices. Often the products selected are packaged to protect freshness, or for safety, transportation or security reasons. As new technologies make packaging innovation possible consumers benefit from improved product quality. But this can sometimes come at the expense of recyclability. One of Stewardship Ontario's primary jobs is to assess continually the marketability of recyclable packaging and take steps to develop new or expanded markets for some of the more difficult-to-recycle materials that appear in the marketplace.

Two such examples in 2008 addressed common blue box materials – glass bottles and jars and plastic bottles, tubs and lids.

Developing markets for glass

The market in Ontario for green glass bottles collapsed some years ago, reducing the value of this glass recovered through the blue box system. At the same time, municipalities in search of cost savings began collecting and processing clear and coloured glass together. The mixed glass commanded a lower price in the marketplace and was difficult to sell. Stewardship Ontario implemented a Glass Market Development strategy which ultimately led to the creation of eight projects in Ontario that bolstered glass markets. Key among them was a \$1.75 million project to assist Unical, Inc. to build a glass





processing facility in Brampton, Ontario. The project was developed in partnership with five GTA municipalities and it will reduce the cost of those programs by \$10M. The location and capacity provide a great opportunity for additional municipalities to realize similar savings. So the program will benefit both municipalities and stewards who share the cost of recycling in Ontario.

Developing markets for plastics

Building on the learning from the Glass Market Development strategy, Stewardship Ontario got the go-ahead from stewards of plastic packaging to address the challenges municipalities face in collecting, processing and marketing plastic containers such as bottles, tubs and lids. As part of this strategy, Stewardship Ontario's goal is to contribute to cost-effective new processing capacity for the volume of plastic recyclables emerging from blue box programs province-wide. A market development strategy is in the works to introduce innovative solutions for re-processing blue box plastics in the future and to identify market opportunities for the product created. This will help strengthen the plastics market and add to overall diversion targets.

Five GTA municipalities joined Stewardship Ontario and Unical, Inc. in announcing the new blue box glass processing plant in Brampton on March 3, 2008. From the left are: Charlie Trim, Councillor, Durham Region; Russ Power, Councillor, Hamilton; Andre Racine, President, Unical, Inc., Chair Emil Kolb, Region of Peel; Chair Bill Fisch, Region of York; Steve Whitter, Director of Transfer, Processing and Landfill, Toronto; and Sandra Banks, Stewardship Ontario Board of Directors.

3.1.3 Consumer awareness key to boosting recycling rates

Brockville "All Bottles, Tubs and Lids" promotion campaign

Ontario residents respond to promotion and education campaigns by recycling more and recycling better. In 2008, two test promotion campaigns sporting the "Recycling Works" core message helped to demonstrate that people will respond when they know that their efforts result in positive outcomes. In both cases these campaigns informed people about the many new products made from common recyclables.

As part of the Plastics Market Development strategy, Stewardship Ontario set out to assess the impact of a promotion campaign on the recovery rates of plastic bottles, tubs and lids. The City of Brockville in Eastern Ontario hosted the pilot. Before the promotion campaign began, benchmarks of consumer awareness, attitudes and behaviour were established through qualitative and quantitative research and by conducting an

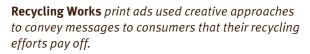
audit of the waste from 100 randomly selected single family homes. Following the four-week campaign delivered through local media and direct mail, tracking public awareness research and waste audits showed that Brockville residents responded to the advertisement and the direct mail piece by recycling more plastic bottles, tubs and lids.

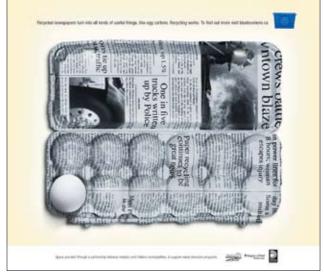
- PET bottle recycling increased by 10%.
- Tubs and lids increased by 8%.
- The number of houses setting out blue boxes increased from 55% before the campaign to 62% after the campaign.



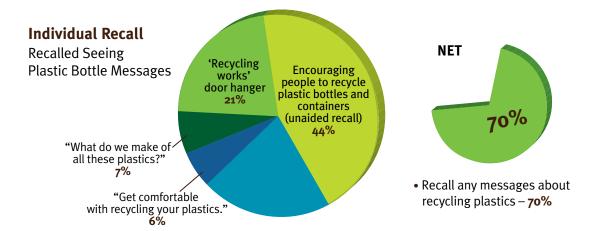
Other details about this campaign are available on the Stewardship Ontario website at www.stewardshipontario.ca







In total, 70% of Brockville recyclers were aware of one or more of the plastic bottle campaign messages. The following table lists individual recall:



The messages not only informed and encouraged Brockville recyclers to recycle their plastic bottles and containers; one in four participants said they took action. A variety of behaviours ensued including recycling more plastics and more

of everything. A small fraction said they have reduced or stopped using bottled water. Others reported that the messages acted as reminders and added to their recycling knowledge.



In the Brockville "All Plastic Bottles" campaign, a direct mail piece graphically emphasized how "Recycling Works" – recycled water bottles are turned into useful new products, like yarn.

3.2 Expanding Recycling Opportunities: Introducing the Municipal Hazardous and Special Waste (MHSW) Program

In 2008, Stewardship Ontario launched a program to expand opportunities for Ontarians to recycle even more of their household waste. The Municipal Hazardous and Special Waste (MHSW) program recovers left-over products used in Ontario households, such as paint, solvents, antifreeze and non-rechargeable batteries that require special care at end-of-life.

List of materials included in Phase 1

- paints and coatings and their containers
- solvents such as thinners for paint, lacquer and contact cement, paint strippers and degreasers, and their containers
- oil filters
- oil containers of 30 litres or less for a wide range of oil products such as engine and marine oils, and hydraulic, power steering and transmission fluids
- single use, dry cell batteries, e.g., non-rechargeable batteries that can be easily removed and replaced by the consumer
- automotive antifreeze (engine coolant) and related containers
- pressurized containers such as propane tanks and cylinders
- fertilizers and their containers
- pesticides, fungicides, herbicides, insecticides and their containers

While many municipalities have been collecting these and other household hazardous and special waste materials for years, the companies that sell these products have stepped in to fund the costs of transporting and processing leftover materials and their containers once they have been collected at a municipal or retail location. Stewardship Ontario's goals are to:

- encourage consumers to buy only as much product as they need and use it up or give it away
- channel leftover material into reuse and recycling options if possible
- ensure whatever is left over is disposed of in an environmentally responsible way.



3.2.1 Consumer-friendly collection network makes recycling easier

Through partnership agreements with municipalities and some commercial establishments, a network of collection sites has been set up across the province where residents can drop off left over household hazardous and special waste materials and their containers.

From these collection points, Stewardship Ontario does the rest. We will arrange to have the materials transported and processed according to high environmental standards.

A consumer website (described below) provides convenient information about where a broad range of household hazardous and special waste materials can be taken to ensure they are properly managed.

3.2.2 Doing What We Can for the environment

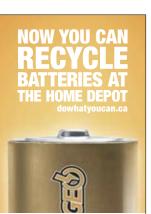
The public face of the MHSW program is called *Do What You Can*. This simple call to action acknowledges the responsibility each of us has to steward the natural environment in the communities where we live.

Do What You Can includes an interactive website (www.dowhatyoucan.ca) where people can enter their municipality, postal code or a specific material like paint or batteries to find the nearest location where leftover products and/or containers can be dropped off. As the program matures over time, the list of locations will expand.



- Access to household hazardous and special waste recycling in 300 municipalities with programs reaching nearly 12 million people
- 85 The Home Depots across Ontario collecting paint, coating, solvents and single use, nonrechargeable batteries for recycling
- 95 participating RONA stores throughout Ontario collecting paint, coatings and solvents
- 39 Jiffy Lube and 2 Pro Oil Change sites collecting used oil filters and automotive antifreeze and containers









4.0

Sustainable Funding for the Blue Box and MHSW Programs

Whether the funding for the Blue Box and MHSW Programs comes from taxpayers, as it does when municipalities share the cost, or from consumers who pay for these products, the common denominator is that we all contribute to the cost of operating these programs.

In Ontario, companies that market products resulting in blue box or municipal hazardous and special wastes (known as stewards) are obligated under the Waste Diversion Act, 2002, to remit the funds that pay for waste diversion programs. Fees are levied on the amount and type of products and packaging marketed in Ontario and are based on the individual cost of diverting and recycling materials included in the Blue Box and MHSW Programs.

Stewardship Ontario carefully stewards the money paid by obligated companies – money they receive from consumers who purchase their products. We are responsible for ensuring that

discarded materials are collected, transported and processed in both an environmentally and financially sustainable manner. We're accountable to our industry funders, we're accountable to the provincial government through Waste Diversion Ontario and we're accountable to Ontarians.



4.1 Financing the Blue Box Programs

4.1.1 Where the money comes from

The retail, grocery, food and food service, beverage, personal care, durable and consumable industries and printed media fund 50% of the net cost of Ontario's residential blue box recycling system. Municipalities pay the other 50% from their tax base. The total cost of municipal recycling in Ontario in 2007 was \$157 million¹.

Fees Identified By Stewards Since Program Launch

Each year, stewards identify the fees for which they are obligated in their Steward's Reports. The fees identified in each previous program year are used as one of many factors that help determine stewards' fees and the obligation to municipalities for the coming year.

Profile of Blue Box Stewards



- 1,038 obligated stewards reported fees in 2008
- Fee contribution by sector

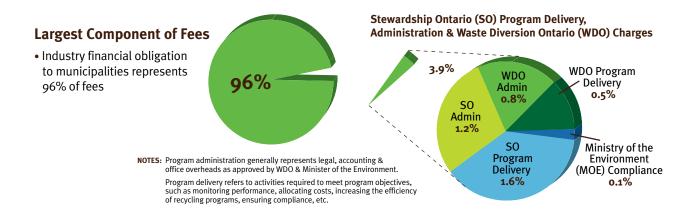
Steward's Fees	2004 2005 2006 2007 2008	\$40,923,863 \$63,504,052 \$65,147,760 \$61,564,749 \$70,695,695
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¹ Reported in 2008 and used to develop 2009 fees.

4.1.2 Where the money goes

Ninety-six cents of every dollar collected is channeled directly to municipal recycling programs. At four cents on the dollar, Stewardship Ontario's administrative costs are lower than any comparable program in Canada.

What we do with stewards' money



Where stewards' money goes: supporting waste diversion enhancement projects

Over the past five years, stewards have offered support for projects designed to enhance waste diversion opportunities and strengthen the system while promoting new efficiencies. Highlights include:

- \$2.1 million study to define what constitutes best practices in Ontario recycling that provides a blueprint for continuing developments now
- \$1.75 million for a three-year training program for more than 200 municipal recyclers that will prepare them to meet current challenges of contract and tender management, technology, end markets and new materials
- \$2.4 million for a market development strategy for plastics to encourage householders to recycle more and to develop sustainable new end uses for incoming materials
- \$2.5 million to increase system capacity to process glass bottles and jars
- \$221,000 to support outreach for municipal recycling staff (through www.recyclersknowledgenetwork.ca)

4.1.3 Using our money wisely

Recycling makes good business sense. Stewardship Ontario has an obligation to stewards to account for all the resources that contribute to a sustainable recycling system: financial, material and human. We adhere to the following set of principles:

- We pay for best practices. This encourages municipalities with less efficient programs to implement system improvements that will save money in the long run.
- We encourage continuous improvement. We develop training programs to help municipal recycling staff apply 'best practices' to address the challenges of increasing technology, new materials, challenging economics and fluctuating end markets.
- We invest in system optimization. Through the Continuous Improvement Fund (CIF), created in 2008 based on the Effectiveness and Efficiency Fund, we invest 20% of stewards' fees in system optimization to support best practices and to fund research and development into new processes and technologies.
- We build market capacity. Raising funds from stewards of glass and plastic packaging, we have invested in market development in order to overcome barriers to finding productive uses for recycled products.
- We incent behaviours. Our fees reflect ease of recycling. Companies that use materials with higher recycling rates are compensated through lower fee rates. We ensure everyone pays their fair share. We are vigilant about ensuring all obligated stewards report and pay their obligated fees.



Fees Identified in Stewards' Reports for 2008 Program Year

In 2008, 1,445 companies and organizations registered with Stewardship Ontario, signalling that they had distributed printed materials and/or packaging into the Ontario marketplace. Of these companies and organizations, 1,038 were obligated under the terms of the program. They submitted reports accounting for approximately 1.2 million tonnes of blue box waste.

4.1.4 Lower commodity revenues and harder to recycle plastics driving fees higher

Annual stewards' fees are based on:

- the current recovery rate of each category of packaging or printed paper material
- net cost to recycle each material (municipal costs minus end market revenues subject to equalization based on recovery rates)
- any market development fees that may apply and
- administrative costs (monies to administer the program)

For the last several years, Ontario residents have been recycling more. This, in combination with new municipal program costs for infrastructure improvements and the introduction of more difficult to recycle plastics, coupled with declining commodity revenues, have resulted in an overall increase in system costs. In October 2008, Stewardship Ontario announced that fees for the 2009 Blue Box Program would increase by 18% over the previous year. The fees announced for the 2009 program year are shown below in comparison with fee rates for 2008.

Material	2008 Fees	2009 Fe	es
	Fee Rate (cents/kg)	Fee Rate (cents/kg)	Fees (\$)
*Newsprint	0.148	0.154	\$380,555
Other Newsprint	0.764	1.346	\$2,040,419
Other Printed Paper	2.182	3.373	\$4,887,126
Corrugated and Boxboard	7.252	8.020	\$21,077,798
Other Paper Packaging	12.534	13.508	\$5,678,848
PET Plastic Bottles	11.238	12.484	\$6,108,545
HDPE Plastic Bottles	11.135	11.372	\$2,560,374
Other Plastics	18.449	19.027	\$26,657,884
Steel	4.744	4.998	\$2,875,936
Aluminum – Food and Beverage	(2.215)	(2.984)	(\$810,480)
Other Aluminum Packaging	5.095	5.921	\$192,246
Clear Glass	3.529	3.461	\$2,882,822
Coloured Glass	3.976	4.344	\$422,868
Total Blue Box Program Fees (\$)	\$66,605,943**		\$74,954,939
*CNA/OCNA In-Kind Contribution (\$)	\$1,829,057		\$3,301,404

^{*} Canadian Newspaper Association (CNA) Ontario Community Newspaper Association (OCNA)

^{**} Based on fees projected in 2007 for 2008; does not equal actual reported by stewards for the 2008 program year.

Market rates for recyclables dropped drastically for virtually all materials at the end of 2008. However, the effect on fees will be moderated because the fees are determined using a three-year rolling average of commodity prices.

Material	Jan/08 - Oct/08	Nov/08 - Jan/09	Change (%)
Aluminum Cans	2,033	1,201	(41%)
Steel Cans	287	39	(86%)
PET Plastic (mixed)	411	58	(86%)
HDPE Plastic (mixed)	647	210	(68%)
Plastic Tubs & Lids	240	19	(92%)
Film Plastic	42	(4)	(109%)
Newspaper (ONP #8)	136	46	(66%)
Corrugated (OCC)	125	37	(71%)
Boxboard (OBB)	67	9	(87%)

4.2 Financing the Municipal Hazardous and Special Waste Program

As of the end of 2008, 330 companies had registered as obligated companies under the Municipal Hazardous and Special Waste (MHSW) program and remitted more than \$6 million to Stewardship Ontario.

Note: The program began in July 2008, therefore this figure does not represent a full year.



4.2.1 Where does the money come from?

Fees are assessed on stewards to generate approximately 80% of the funds necessary to manage obligated MHSW materials. The remaining 20% of the cost is paid by municipalities which accept the waste at their depots.

The MHSW fee schedule for the 2008 obligation period July 1, 2008 to December 31, 2009 is presented below:

Material	Units for Fee Rate	Standard Sizes	Fee Rate
Paints and coatings			
<= 250 mL	\$/unit	0.250L	\$0.024
> 250 mL - 1L	\$/unit	0.945L	\$0.089
> 1 - 5 L	\$/unit	3.78L	\$0.358
> 5 L	\$/unit	18.90L	\$1.789
aerosols	\$/unit	0.300L	\$0.028
Solvents	\$/litre		\$0.196
Antifreeze	\$/litre		\$0.073
Oil filters	\$/unit	8 inches or less	\$0.499
Oil containers	\$/litre	Greater than 8 inches	\$0.998
Pressurized containers Non-refillable Refillable	\$/unit \$/unit		\$0.045 \$0.334 \$0.366
Single use dry cell batteries	\$/kg		\$0.125
Pesticides	\$/litre or \$/kg		\$0.492
Fertilizers	\$/litre or \$/kg		\$0.023













4.2.2 Total revenues

The MHSW Program Plan was submitted in May 2007 with the expectation that the program would be implemented January 1, 2008. Approval from the Minister of the Environment, however, was not received until February 19, 2008 and the program was subsequently launched July 1, 2008. It was expected that the fees generated in the first 12 months of the program would be approximately \$28 million. However, with the rapid downturn of the economy and the resulting slow down in consumer purchases in the last quarter of 2008,



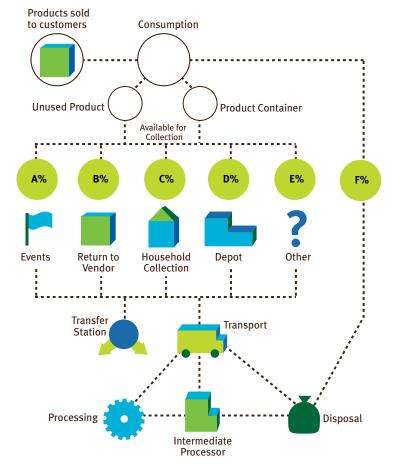
it is anticipated that revenue brought in through these fees over the first 12 months will be in the range of \$22 million to \$23 million.

4.2.3 Where the money goes

The fees paid to Stewardship Ontario by companies that are Municipal Hazardous and Special Materials (MHSM) stewards in Ontario are used exclusively to pay for the province-wide program to manage left over designated products and containers in an environmentally responsible manner.

Costs include transportation, reuse and recycling programs, processing for disposal at end-of-life, research and development and consumer education. End-of-lifecycle activities are set out in the diagram below.

Lifecycle of Product





Building Successful, Innovative Recycling Programs through Collaboration

In line with our core program objectives, Stewardship Ontario works with partners, combining forces to deliver effective and valued waste management programs to Ontarians.

5.1 Together We're Building a Better Blue Box

As in life, so it is in business that partners come in all shapes and sizes. Through the Blue Box Program, municipalities and Stewardship Ontario have been partners since the inception of the Blue Box Program Plan. Our relationship is forged around an agreement that we each have a stake in ensuring we deliver the best recycling programs possible at the lowest possible cost and in this respect, we are accountable to one another.

Industry as a Funding Partner

- Industry's 50/50 share of the net operating cost of our world-famous Blue Box Program:
- 2008 = \$51.7 million
- Past 5 years = \$229 million
- Efficiency and Effectiveness Fund (2004-2007) = \$20 million for 75 projects dedicated to municipal special projects to improve Blue Box Programs
- Continuous Improvement Fund (2008 forward) = \$13 million in year one for projects dedicated to finding solutions to recycling system improvements.

Two successful partnership programs that found innovative solutions to problems include:

- \$2.5 million Glass Market Development strategy
 with funding for eight glass market development
 projects, one of which is expected to save five
 municipal recycling programs in the area of
 greater Toronto \$10 million over the coming
 seven years
- \$2.4 million Plastic Market Development strategy designed to undertake initiatives similar to the glass program



Sharing Information and Resources

Stewardship Ontario provides information about leading edge recycling initiatives through a number of communication and outreach activities. In the past year, it has:

- Provided a technical resource on a wide range of waste management topics and issues through the Recyclers' Knowledge Network website enabling municipalities to find "grab and go" or in depth information on best practices and how to improve the economics and effectiveness of their recycling systems
- Signed a memorandum of understanding with Waste Diversion Ontario, the Association of Municipalities of Ontario and the City of Toronto leading to the establishment of the Continuous Improvement Fund (CIF). It replaced the E&E Fund and is funded by 20 percent of stewards' annual financial obligation to municipalities. The fund is used to develop and test new programs and systems that will lead to system wide improvements

- Conducted two Ontario Recycler Workshops to bring together municipal waste management staff from across the province to learn about the results of E&E and CIF projects and to network on issues and opportunities in the recycling community
- Kept municipal staff informed on what's happening in the recycling community through distribution of three "In-the-Loop" e-letters
- Supported information sharing initiatives by providing expert speakers and sponsoring events such as Toronto's in-store packaging forum, as well as conferences hosted by the Association of Municipalities of Ontario, Association of Municipal Recycling Coordinators, Municipal Waste Integration Network and others.

5.2 Municipal Hazardous Waste Broadens Partnership Outreach

Stewardship Ontario's Municipal Hazardous and Special Waste "Do What You Can" program extends our partnership base beyond municipalities to collaborations with the retail and service provider

sectors. Together with the companies that make and market household hazardous and special materials, we are committed to doing what we can for the environment and our communities.

5.2.1 Municipalities and major retailers provide a network of Collection sites

Through 102 agreements that encompass some 300 municipalities as well as agreements with retail outlets across the province we are able to offer 12 million Ontarians more opportunities and more convenient locations to take their municipal hazardous or special waste for reuse or recycling.

Improving Access to MHSW Recycling Opportunities

- Signed agreements with municipal programs =102
- Number of municipalities encompassed in the signed agreements = 300
- Equivalent of 6,000 additional days available to Ontarians to take back MHSW
- Ontarians reached = 12 million
- The Home Depot (paint and nonrechargeable batteries recycling)= 86 stores
- Participating RONA (paint recycling)
 = 95 stores
- Number of locations accepting used oil filters, automotive antifreeze and antifreeze containers = 39 Jiffy Lube and 2 PRO Oil Change auto service centres



5.2.2 Transporters and processors play integral role in MHSW Program

As part of our responsibility to take charge of MHSW materials collected by municipalities and designated commercial collection sites such as retailers and garages, Stewardship Ontario has extended our role to include agreements with service providers such as transporters and processors who are highly experienced in the safe handling and disposal of waste materials that require special care. These service providers play an integral role in the MHSW program and are the link that makes it possible for Stewardship Ontario to follow through on our commitment to divert waste from landfills and incineration in an environmentally responsible manner.

Transporters move MHSW from collection sites (municipalities, retail outlets and automotive service centres) to processing locations. Both transporters and processors are required to meet defined safety standards, and to track the route of hazardous and special waste to ensure it is managed according to Stewardship Ontario's standards.



6.1 Management Discussion and Analysis

The past year was a time of major change for Stewardship Ontario with the addition of significant new program responsibilities. Currently, over \$60 million flows through the corporation annually. Two developments in particular will significantly impact the future of the organization.

1 The new Municipal Hazardous and Special Waste (MHSW) program became operational July 1. This program will continue to have significant impact on the number and type of operational challenges faced. This program is scheduled to grow significantly over the next few years to meet government-mandated targets encompassing an expanding list of materials.

This will add \$20 million to \$30 million to annual revenues related to Phase 1 alone, and will significantly increase the scope and scale of stewardship activity and assets under its administration.

2 In 2008, the need for a core group of Stewardship Ontario staff was identified with the addition of a CEO, Chief Financial Officer and VP of Policy and Program. This opened the possibility of "repatriation" of key management decision-making responsibilities from the contracted service provider to the industry funding organization (IFO), and alters both the perspective brought to issues and the organization's ability to respond to them.

In its fifth year, the Blue Box (BB) Program was well established and stable. The program had a cumulative surplus of \$17.47 million at year end, up \$4.5 million for the year. This occurred despite a plan to draw down the accumulated surplus by \$5 million, and resulted from increased

participation, as collected tonnage increased and 74 new stewards filed in the year.

Given the significant expansion of its responsibilities, Stewardship Ontario has committed to rigorous and transparent procurement practices. Competitive processes are in place for contracts with all transporters, processors and service providers. A competitive process was undertaken to select providers of program delivery services for MHSW with a target commencement date of March 1, 2009. A decision was made to rescind the existing Blue Box service delivery contract beyond its expiry date of June, 2010 in order to provide for competitive tendering.

Both the Blue Box and MHSW Programs share the primary objectives of diverting waste from landfills to "3R" alternatives, and to have the related costs borne by the creators and consumers of the waste. Despite this, there are important differences between the programs. These differences demand different approaches to optimizing program efficiency and effectiveness.

Whereas the BB program utilizes municipal curbside waste collection infrastructure and is mandatory for all communities of a certain size, the MHSW program is voluntary, and was designed to improve accessibility through commercial as well as municipal channels.

The MHSW program takes advantage of preexisting programs, and 102 municipalities participate voluntarily. Many of these municipalities do not have permanent collection depots, and offer collection event days to local citizens instead. To enhance accessibility, Stewardship Ontario has arranged for commercial sites to be made available to consumers for the collection of paint, used non-rechargeable batteries and automotive materials. The MHSW Program Plan predicted that MHSM sales volume would generate \$28.3 million in fees, in the first 12 months, to cover materialspecific costs of \$23.4 million, and overhead of \$4.9 million. Current projections indicate that fee revenues will be lower than forecast by \$5+ million, while no reliable expense estimate is yet available, given the program is still in its infancy.

The implementation of MHSW introduced significant uncertainty, risks and financial challenges to Stewardship Ontario operations. This situation will continue through 2010 as the MHSW program continues to expand. Stewardship Ontario will embark on an aggressive program of risk analysis and mitigation beginning in 2009.

Phase 1 of the MHSW program covered nine materials, each of which is intended to be funded by its stewards with no cross-subsidization among materials. In 2009, a program plan is under development for the introduction, in 2010, of additional materials to the program, along with a potential move to cover 100% of municipal costs associated with collection and disposal. (Currently, the Blue Box Program funds 50% of municipal costs, and the MHSW Program reimburses municipalities for their post-collection costs, estimated to be about 80% of total costs.)

A decision was made not to include the MHSW program in operating results for the year. Although the total of steward fees received or receivable was known (\$11.7 million), the costs to reimburse municipalities for their MHSW post-collection costs could not be estimated with reasonable certainty. No filing deadline was imposed on municipalities, and by the audit date, 55 had filed their costs to the end of September, but only nine had filed to the end of the year.

Consequently, Stewardship Ontario cannot be certain whether these costs, when known, will exceed the steward fees levied to cover them. Costs in the commercial channel appear to be tracking lower than the \$12 million, 12-month budget set by the program plan, but the related fee revenues are disproportionately lower. While there may be some relationship between the quantity of product sold and of waste collected in a year, the correlation is

not perfect and is likely to be lower in the first year or two of operation than at program maturity.

In addition to adding uncertainty to the Stewardship Ontario financial outlook, the MHSW program adds another dimension of risk. Costs associated with transporting and processing waste, for which Stewardship Ontario has assumed responsibility, are different from costs incurred by municipalities for the Blue Box Program, which are 50% reimbursable. Cost control and cost management, together with addressing any program features which inhibit this ability, will be a major focus of Stewardship Ontario in 2009 and beyond.

The new corporate group within Stewardship Ontario will separate program decision making and program delivery for the first time. Going forward, the corporate group will support both Blue Box and MHSW, and will provide an independent analytical, policy and program advisory function which was not possible in a situation in which the same group provided both program delivery services and advice about service provision quality, strategy and options.

The highest priorities for Stewardship Ontario in the upcoming year relate to building capacity to oversee service delivery, and development of the plan for extension of MHSW. An investment in technology is required, to provide key program and financial information. This information will, in turn, provide a basis for long-term analysis and recommendations on all aspects of program functioning, with a view to improving program performance and efficiency.

Gemma Zecchini **Chief Executive Officer**







6.2 Audited Financial Statements

Stewardship Ontario

Financial Statements
For the year ended December 31, 2008

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Auditors' Report

To the Members of Stewardship Ontario

We have audited the balance sheet of Stewardship Ontario as at December 31, 2008 and the statements of changes in net assets, operations and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Due to the self-registration of participants in the stewardship program as described in Note 2(a) to the financial statements, the completeness of revenues is not susceptible to satisfactory audit verification. Accordingly our verification of these revenues was limited to the amounts recorded in the records of the Organization. Due to the self-registration of municipalities and transporters as described in Note 8 to the financial statements, the completeness of service costs is not susceptible to satisfactory audit verification. Accordingly our verification of these service costs was limited to the amounts recorded in the records of the Organization. We were not able to determine whether any adjustments might be necessary to steward fees, MHSW service costs, excess of revenue over expenses, accounts receivable, accounts payable and accrued liabilities, Blue Box program deferred revenue, MHSW program deferred revenue and net assets.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of revenues and certain service costs referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants

Toronto, Ontario February 13, 2009

Stewardship Ontario Balance Sheet

December 31	2008	2007
Assets		
Current Cash Investments (Note 3) Accounts receivable Prepaid expenses and deposits Due from Waste Diversion Ontario (Note 4)	\$ 7,237,286 \$ 40,812,403 6,864,684 28,893 681,762	31,287,197 33,826,330 2,803,933 12,767
Capital assets (Note 5) Program development costs (Note 6) Due from Waste Diversion Ontario (Note 4) Long term investments (Note 3)	55,625,028 11,968 3,913,498 - 5,633,242	37,930,227 - 827,962 665,000 3,500,000
	\$ 65,183,736 \$	42,923,189
Liabilities and Net Assets		
Current Accounts payable and accrued liabilities Blue Box program deferred revenue (Note 7) MHSW program deferred revenue (Note 8)	\$ 16,715,628 \$ 21,330,674 9,669,074	5 18,468,517 11,572,292 -
	47,715,376	30,040,809
Net Assets Unrestricted Internally restricted (Note 9)	11,835,118 5,633,242	9,382,380 3,500,000
	17,468,360 \$ 65,183,736 \$	12,882,380 3 42,923,189

On behalf of the Board:

Director

Director

Director

Stewardship Ontario Statement of Changes in Net Assets

For the year ended December 31, 2008

	Unrestricted	Internally Restricted		2007 Total
Balance, beginning of year	\$ 9,382,380	\$ 3,500,000	\$ 12,882,380	\$ 7,043,512
Excess of revenue over expenses for the year	4,585,980	-	4,585,980	5,838,868
Internally restricted Plastic Market Development Fund (Note 9)	(2,133,242)	2,133,242	-	<u>-</u>
Balance, end of year	\$ 11,835,118	\$ 5,633,242	\$ 17,468,360	\$ 12,882,380

Stewardship Ontario Statement of Operations

For the year ended December 31	Actual	Budget	2008 Variance	2007 Actual
Revenue Steward fees	\$ 70,695,695			
Investment income (Note 10)	2,264,193	1,040,000	1,224,193	1,221,998
Less: Deferred revenue, net	72,959,888 (9,758,381)	66,617,350 (9,939,000)	6,342,538 180,619	62,786,747 1,204,582
	63,201,507	56,678,350	6,523,157	63,991,329
Expenses Municipal Municipal transfers Effectiveness and efficiency fund Continuous Improvement fund	51,743,385 2,661,212 255,130	51,755,950 3,000,000 -	(12,565) (338,788) 255,130	48,245,336 6,032,779 -
	54,659,727	54,755,950	(96,223)	54,278,115
Other External Program Elements WDO costs MOE enforcement and compliance Market development (Notes 11) Program Support	382,930 100,000 711,375 86,153	842,700 100,000 2,400,000 524,700	(459,770) - (1,688,625) (438,547)	444,002 84,295 610,461 43,126
	1,280,458	3,867,400	(2,586,942)	1,181,884
Program Delivery Bad debts Committee, board and MOE support Communications Information technology and data	16,691 117,574 142,550	- 301,358 263,198	16,691 (183,784) (120,648)	52,381 342,726 187,087
management Technical services	105,000 690,382	106,000 837,559	(1,000) (147,177)	100,000 851,665
	1,072,197	1,508,115	(435,918)	1,533,859
Administrative Human resources Office expenses Corporate expenses Rent and facilities Professional fees Insurance	423,777 166,426 699,920 246,351 63,894 2,777	592,540 152,057 522,500 237,838 37,100 4,850	(168,763) 14,369 177,420 8,513 26,794 (2,073)	555,437 125,220 132,893 232,194 110,849 2,010
	1,603,145	1,546,885	56,260	1,158,603
	58,615,527	61,678,350	(3,062,823)	58,152,461
Excess (deficiency) of revenue over expenses for the year	\$ 4,585,980	\$ (5,000,000)	\$ 9,585,980	5 5,838,868

Stewardship Ontario Statement of Cash Flows

For the year ended December 31	2008	2007
Cash provided by (used in)		
Operating activities Excess of revenue over expenses for the year Adjustments to reconcile excess of revenue over expenses for the year to cash provided by operating activities	\$ 4,585,980	\$ 5,838,868
Amortization of capital assets	2,112	-
Changes in non-cash working capital balances Accounts receivable Prepaid expenses and deposits Accounts payable and accrued liabilities Blue Box program deferred revenue MHSW program deferred revenue	(4,060,751) (16,126) (1,752,889) 9,758,382 9,669,074	(60,353) (138,001) 4,482,430 (1,204,582)
	18,185,782	8,918,362
Investing activities Proceeds (purchase) of investments, net Purchase of capital assets Program development costs Advances to Waste Diversion Ontario Plastic Market Development Fund (Note 9)	(8,852,557) (14,080) (3,085,536) (16,762) (266,758)	2,660,474 - (689,962) - -
	(12,235,693)	1,970,512
Increase in cash during the year	5,950,089	10,888,874
Cash (bank indebtedness), beginning of year	1,287,197	(9,601,677)
Cash, end of year	\$ 7,237,286	\$ 1,287,197

Stewardship Ontario Notes to Financial Statements

December 31, 2008

1. Business Organization and Operations

The objects of Stewardship Ontario ("Organization" or "SO") are to provide financial support to municipally operated waste diversion programs in Ontario for wastes designated under the Waste Diversion Act, 2002. As a not-for-profit, the Organization is not subject to income taxes.

In October 2002, Stewardship Ontario began the process of designing and developing the Blue Box Program as a result of a request of the Minister of the Environment.

On February 14, 2003, Stewardship Ontario was formally incorporated in the Province of Ontario as a corporation without share capital and commenced operations on February 1, 2004, the commencement date of the Blue Box Program Plan.

On December 11, 2006, the Minister of the Environment prescribed Municipal Hazardous or Special Waste ("MHSW") as a designated waste under the Waste Diversion Act, 2002 ("WDA"). The Minister required that Waste Diversion Ontario ("WDO") develop a waste diversion program for MHSW, required that Stewardship Ontario act as the Industry Funding Organization ("IFO") for the program, and that the Board of Directors of the IFO include representatives from industry that would be affected by the MHSW program. The Minister approved the Phase 1 Program Plan in November, 2007. The MHSW operations officially commenced July 1, 2008.

2. Significant Accounting Policies

The following is a summary of significant accounting policies of the Organization:

(a) Revenue Recognition

Steward fees are recognized as revenue as stewards register with the Organization and submit tonnage details.

The Organization follows the deferral method of accounting for revenue whereby amounts received for specific programs are recognized as revenue when the related expenses are incurred.

(b) Investments

The Organization designates its investments as held for trading and they are stated at their fair value. Realized and unrealized gains (losses) are recorded in the statement of operations. The Organization accounts for its investments on a settlement date basis and transaction costs associated with investment activities are included in the statement of operations.

Fair value of investments are determined as follows:

Bonds, fixed income securities and short term deposit receipts are valued at year-end quoted market prices.

December 31, 2008

2. Significant Accounting Policies (Continued)

(c) Capital Assets

Capital assets are recorded at cost less accumulated amortization and are amortized on the following basis:

Computer

30% declining balance

(d) Financial Instruments

Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant interest rate, currency or credit risks arising from its financial instruments. All of the Organization's cash and investments are held at one major financial institution.

The Organization accounts for cash as held-for-trading and is carried at fair value. Accounts receivable and due from Waste Diversion Ontario are classified as loans and receivables and are initially measured at fair value and carried at amortized cost. Accounts payable and accrued liabilities are classified as other financial liabilities and are initially measured at fair value and carried at amortized cost.

The carrying values of cash, accounts receivable and accounts payable and accrued liabilities approximate their fair values due to the relative short periods to maturity of these items or because they are receivable or payable on demand.

(e) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

(f) New Accounting Pronouncements

Recent accounting pronouncements that have been issued but are not yet effective, and have a potential implication for the Organization, are as follows:

Financial Statement Concepts

CICA Handbook Section 1000, Financial Statement Concepts has been amended to focus on the capitalization of costs that truly meet the definition of an asset and de-emphasizes the matching principle. The revised requirements are effective for annual and interim financial statements relating to fiscal years beginning on or after October 1, 2008. The Organization is currently evaluating the impact of the adoption of this change on its financial statements.

Goodwill and Intangible Assets

Section 3064 incorporates guidance to clarify the recognition of intangible assets and address and recognition and measurement of internally developed intangible assets. The new standards are effective for interim and annual financial statements relating to fiscal years beginning on or after October 1, 2008. The Organization is currently assessing the impact of the new standard.

December 31, 2008

2. Significant Accounting Policies (Continued)

(f) New Accounting Pronouncements (Continued)

Financial Statement Presentation by Not-for-Profit Organizations
Section 4400 has been amended for the treatment of net assets invested in capital assets and for the presentation of revenues and expenses. The new standard is effective for interim and appeal financial statements relating to fine the presentation of revenues and expenses.

for interim and annual financial statements relating to fiscal years beginning on or after January 1, 2009. The new standard will not have a significant impact on the financial statements of the Organization.

Disclosure of Related Party Transactions by Not-for-Profit Organizations

Section 4460 has been amended to make the language in Section 4460 consistent with Related Party Transactions, Section 3840. The changes are effective for interim and annual financial statements beginning on or after January 1, 2009. The Organization is currently assessing the impact of the new standard.

Disclosure of Allocated Expenses by Not-for-Profit Organizations

This new Section 4470 establishes disclosure standards for not-for-profit organizations that choose to classify their expenses by function and allocate expenses from one function to another. The changes are effective for interim and annual financial statements beginning on or after January 1, 2009. The Organization is currently assessing the impact of the new standard.

3. Investments

Investments consist of money market pooled funds and bonds that bear interest at 3.75% to 6.00% (2007 - 3.30% to 5.60%), and mature between March 2009 and March 2018. These investments are tradable at any time, however, as discussed in Note 9, the Organization has internally restricted funds of \$5,633,242. Accordingly, this amount has been classified as a long term investment and \$40,812,403 has been recorded in current assets. Included in investments is \$258,599 (2007 - \$908,925) of cash held with broker. The increase in market value of investments for the year ended December 31, 2008 amounted to \$644,302 (2007 - \$109,106 decrease) which is included in investment income.

4. Due from Waste Diversion Ontario

The amount due from Waste Diversion Ontario was advanced as follows:

March 5, 2004 August 25, 2005 Accrued Interest	\$ _	•	500,000 165,000 16,762
	9	\$	681,762

The March 5, 2004 advance was made from funds received from the LCBO as part of their glass market investment contribution.

December 31, 2008

4. Due from Waste Diversion Ontario (Continued)

Stewardship Ontario agreed to extend repayment of the amount due to June 30, 2009. The amount due bears interest at the rate of 5% per annum.

Stewardship Ontario agreed to guarantee the payment of all severance related wages and benefits of the current employees of WDO up to a maximum of \$150,000.

5. Capital Assets

	_			2008	2	2007
		Cost	Accumulated Amortization	Net Book Value	Net E V	Book alue
Computer equipment	\$	14,080	\$ 2,112	\$ 11,968	\$ -	

6. Program Development Costs

	 2008	2007
Total program development costs	\$ 3,913,498	\$ 827,962

In 2007, a total of \$827,962 was expended to develop the Phase 1 Program Plan.

Throughout the period from July 1 to December 31, 2008, Stewardship Ontario continued to register stewards and service providers (transporters and processors), establish policies and processes, and develop the infrastructure necessary for program delivery. Contracts were signed with service providers and municipalities throughout the period.

In 2008, additional development costs in the amount of \$3,085,536 were expended on such items as systems development, legal fees, project management and program design. Identification of obligated stewards has been continuous since the program commencement and is expected to be substantially complete in early 2009.

These development costs are intended to be amortized over three years commencing in the period that the MHSW program becomes fully operational.

December 31, 2008

7. Blue Box Program Deferred Revenue

Deferred revenue represents unspent resources that are externally restricted for various programs and relate to a subsequent years' activity.

The balance of deferred revenue is as follows:

			2008	2007
	LCBO Glass Market Development (Note 12 (b) and (c)) Effectiveness and Efficiency (Note 12 (a)) Continuous Improvement Fund	\$	1,602,915 6,863,550 12,864,209	\$ 2,047,531 9,524,761 -
		\$	21,330,674	\$ 11,572,292
8.	MHSW Program Deferred Revenue			
		_	2008	2007
	Deferred revenue Deferred expense	\$	11,695,939 2,026,865	\$ - -
	Net deferred revenue	\$	9,669,074	\$ -

MHSW revenue is collected from stewards as a fee applied to sales of products which fall within the definition of hazardous or special material. Fee rates are set based on projections of program expenses and sales volume. Budgets are set to "break-even" with fee revenues exactly offsetting budgeted expenses.

As per Note 6, while the MHSW operations officially commenced July 1, 2008, significant program development activities and expenditures are still being undertaken. Deferred revenue includes steward fees billed and deferred expenses include processor and transporter service costs incurred during 2008.

Processors and transporters self-register their charges to Stewardship Ontario for the services rendered. However, due to the nature of the continuing development of program activities, there are significant costs that have not yet been registered. As a result, reporting financial activity at this time would not be complete, and for this reason revenues and expenses to date have been deferred in order to provide more meaningful information in the 2009 reporting fiscal year.

2000

December 31, 2008

9. Internally Restricted Net Assets	9.	Internall	Restricted	Net Assets
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	 2008	2007
Sustaining Fund Plastic Market Development Fund	\$ 3,500,000 2,133,242	\$ 3,500,000
	\$ 5,633,242	\$ 3,500,000

During 2006, the directors recognized the need for a sustaining fund to enable the Organization to carry out its non-profit activities and satisfy all of its obligations for a period of one year and therefore internally restricted \$3,500,000 for this purpose.

During 2007, the directors authorized the establishment of a fund in 2008 for investment in infrastructure for plastic markets and activities for their development. An investment of \$2,400,000 was funded by Blue Box stewards of plastic packaging. Expenditures of \$266,758 were made during 2008.

10. Investment Income

		2008	2007
Interest income Gain (loss) on sale of investments	\$	1,639,106 75,834	\$ 1,470,847 (51,172)
Adjustment to market value Investment expenses	_	1,714,940 644,302 (95,049)	1,419,675 (109,106) (88,571)
	\$	2,264,193	\$ 1,221,998

11. Market Development Expense

	 2000	2007
Glass Plastics	\$ 444,617 266,758	\$ 540,603 69,858
	\$ 711,375	\$ 610,461

December 31, 2008

12. Commitments

(a) Effectiveness & Efficiency Fund ("E & E Fund")

The intent of the E & E Fund was to provide support to Ontario municipalities to help reduce the cost of their Blue Box recycling programs and increase the tonnes recovered. This initiative was part of the Blue Box Program Plan that was created as a result of Ontario's Waste Diversion Act (2002), and an integral part of the plan to help Ontario achieve the Minister's recycling target of 60% diversion of Blue Box waste by 2008 and to maximize efficiency of individual Blue Box municipal recycling programs and of the system as a whole. As of January 1, 2008, the fund was collapsed and there still remains funds that are unspent. As at year end, the unspent funds in the E & E Fund have been fully committed for approved projects that remain to be completed.

(b) Unical Inc. Agreement

In September 2007, Stewardship Ontario entered into a financial assistance agreement with Unical Inc. ("Unical") by way of a grant in the total amount of up to \$1,750,000 to assist Unical in the purchase of equipment for a mixed broken glass processing plant to be located in Brampton, Ontario. As at December 31, 2008, \$875,000 (2007 - \$437,500) of the obligation had been incurred and appears on the Statement of Operations under the caption Other External Program Elements – Market Development.

(c) LCBO Glass Market Development Fund

As at year end, Stewardship Ontario is committed to pay up to approximately \$248,000 (excluding the Unical commitment described in Note 12(b)) for approved projects that remain to be completed.

(d) Lease Agreement

In December 2008, Stewardship Ontario entered into a lease agreement commencing March 2009. Under the terms of the agreement, the Organization is committed to pay basic rent plus operating costs over the next five years approximately as follows:

2009	\$ 29,800
2010	51,000
2011	51,500
2012	51,800
2013	51,800
Thereafter	22,000

13. Significant Contract

Stewardship Ontario has an Operating Agreement with CSR whereby CSR acts as its program service provider to implement and operate a blue box waste diversion plan under the Waste Diversion Act, 2002. The contract commenced January 16, 2004 and will terminate June 30, 2010. Program service provider fees charged by CSR amounted to \$1,994,231 (2007 - \$2,449,230).

December 31, 2008

14. Financial Instrument Risk Exposure and Management

Management has established policies and procedures to manage risks related to financial instruments, with the objective of minimizing any adverse effects on financial performance. A brief description of management's assessments of these risks is as follows:

(a) General Objectives, Policies and Processes:

The Board and management are responsible for the determination of the Organization's risk management objectives and policies and designing operating processes that ensure the effective implementation of the objectives and policies. In general, the Organization measures and monitors risk through preparation and review of quarterly reports by management.

(b) Credit Risk:

Financial instruments potentially exposed to credit risk include cash and accounts receivable. Management considers its exposure to credit risk over cash to be remote as the Organization holds cash deposits at a major Canadian bank. Accounts receivable are not significantly concentrated, monitored regularly for collections, and the carrying amount of accounts receivable represents the maximum credit risk exposure.

(c) Interest Rate Risk:

Stewardship Ontario is exposed to interest rate risk from fluctuations in interest rates depending on prevailing rates at renewal of investments. To manage this exposure, the Organization invests mainly in fixed income securities (federal or provincial government securities or securities backed by any chartered bank), and cash and/or money market investments as determined by the Organization's portfolio manager and in accordance with the Organization's investment policy. To further manage interest rate risk, Stewardship Ontario's investment portfolio has been laddered so that investment maturities are staggered over the long term. Although the overall philosophy of the investment fund is to hold securities until maturity, trading of the portfolio is allowed should the potential for a significant capital gain arise through the movement of interest rates. This investment approach ensures that the portfolio achieves stable and reliable rates of return with minimal interest rate reinvestment risk, and minimal transaction costs.

(d) Liquidity Risk:

Liquidity risk is the risk that Stewardship Ontario will not be able to meet its obligations as they come due. The two programs operated by Stewardship Ontario carry substantially different risks in the ability to forecast and control expenses. Management has taken steps to ensure that the MHSW program will have sufficient working capital available to meet obligations which it is unable to cover from program revenues in the short term.

December 31, 2008

15. Capital Management

The Organization considers its capital comprises its net assets, which include capital invested in capital assets, internally restricted assets, and unrestricted net assets. The Organization is not subject to externally imposed capital requirements.

Capital invested in capital assets and unrestricted net assets are to ensure there are sufficient funds available to carry day to day operations. The Organization manages capital to safeguard the Organization's ability to operate and able to meet its financial obligations as they become due.

The Organization's capital management of the internally restricted reserve funds is described in Note 9.

16. Comparative Figures

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.





Sandra Banks, Chair Vice President, **Public Affairs** and Communications Coca Cola Bottling Company



Jim Quick President Canadian Paint and **Coatings Association**



Jill Carman Director, Consumer and Technical Affairs General Mills Canada Corporation



Diane Brisebois President and CEO Retail Council of Canada



Mark Reed Director of Marketing Pennzoil Quaker State Canada Inc.



Kent Hatton **Brand Group Director** Energizer Canada Ltd.



Rosanne Angotti Chief Counsel Kraft Canada Ltd.



Vaughn Crofford President Canadian Hardware and Housewares Manufacturers Association



David Bois Manager, Corporate Health, Safety and Environment Home Hardware Stores Ltd.



Shannon Coombs Executive Director Canadian Consumer Specialty Products Association



Kim McKinnon Vice President, Communications Ontario Public Policy Canadian Council of **Grocery Distributors**



John Hinds President and CEO Canadian Newspaper Association



Stephanie Jones Vice President, Ontario Canadian Restaurant and Foodservices Association



John Coyne Vice President, General Counsel and Corporate Secretary Unilever Canada



Lyle Clarke Manager, Corporate Policy & Environmental Initiatives Liquor Control Board of Ontario

8.0 Our Funders

1166789 Ontario Inc. 1258076 Ontario Ltd. o/a LDT Import/Export 1272227 Ontario Inc. (d/b CDC Foods) 1466194 Ontario Limited 1482948 Ontario Limited o/a European Jewellery E.J.B. 1773304 Ontario Inc o/a Leysons **Chemical Products** 3M Canada Company 407 ETR Concession Company Limited 673927 Ontario Inc. dba Toronto Lube 7-Eleven Canada, Inc. A & M Truck Parts Ltd. A&W Food Services of Canada Inc. A. LASSONDE INC. A.M. Jensen Limited AND Wilton Cheese Factory **Abbott Laboratories** Abbott of England Accent-Fairchild Factory Group Accolade Group **ACE Bakery Limited ACH Food Companies Canada** ACI Brands Inc. Acklands-Grainger Inc. Active Green + Ross Tire & Automotive Centre Active Tech Electronics Inc. Activision Canada Inc. Acushnet Canada Inc Adenat Inc. Adidas Canada Limited ADM Agri-Industries Company Aerus Canada Inc. Affinia Canada ULC African Lion Safari & Game Farm Ltd. AGF Management Limited AgReliant Genetics Inc. Agropur coopérative AIG Assurance Canada Air Canada Vacations (Touram) Air King Limited Alberto - Culver Canada Inc. Alcan Foil Products Alcoa Alcon Canada Inc. Alex Milne Associates Ltd. Alexanian Flooring Limited Algoma Orchards Ltd. Algonquin College ALL TREAT FARMS LTD. AllBanc Split Corp. AllBanc Split Corp. II Allergan, Inc. (Canada) Alliston Creamery & Dairy Ltd. Alpine Electronics of Canada Inc. Altrom Canada Corp. AluminArt Products Ltd. Amco Produce Inc. Amer Sports Canada Inc.

American Eagle Canada Inc.

American Standard Amex Bank of Canada Amiel Distribution Ltd. Amlite Lighting AMRE SUPPLY (ONTARIO) LIMITED Amway Canada Corporation **Anchor Hocking Company** Andrew Hendriks and Sons Greenhouses Anglo Oriental Limited ANGLO-CANADIAN HOUSEWARES. APEX BRANDED SOLUTIONS INC. Apple Canada Inc. Applebee's Canada Corp. Applica Canada Corporation Aquaterra Corporation Inc. **Arbor Memorial Services** Arby's Restaurant Group Inc. ArcelorMittal Dofasco Arch Chemicals Inc. Arctic Glacier Inc. Aritzia LP Arla Foods Inc Ascendia Brands (Canada) Ltd. ASM Canada Inc. Associated Brands LP Associated National Brokerage Inc. ASTELLAS PHARMA CANADA INC. AstraZeneca Canada Inc. Athletes World Limited Atlantic Packaging Products Ltd. Atlantic Promotions Inc. ATRON ELECTRO INDUSTRIES INC. Aurora Importing & Distributing Ltd. Auto-Camping Ltd. Auto-Stan Transmission Parts Ltd. Avery Dennison Canada Inc.-Office **Products Group** Aviva Canada Inc. AVONDALE STORES LTD. AXA Insurance (Canada) Axel Kraft International Limited B.M.S. Enterprises Baird MacGregor Insurance Brokers I P Baldwin Filters Inc. Balfour Greenhouses Ltd. **Ballantry Homes** Banana Republic Canada Bandai America Incorporated Bank of Nova Scotia Bank of Tokyo-Mitsubishi UFJ (Canada) **Bardon Supplies Limited** Barouh Eaton Canada Ltd. Barrie Hydro Distribution Inc. Baskits Inc. Bass Professional Shops

Bath Fitter Distribution Inc.

Bausch & Lomb Canada Inc.

Baxter Corporation

Bavard Canada Baver HealthCare Pharmaceuticals BD Canada Inc dba COBS Bread BEACHCOMER HOT TUBS GROUP Beck/Arnley Worldparts, Inc. **Becker Shoes** Becton Dickinson Canada Inc. Beddington's Bed & Bath Bedford Furniture Industries, Inc. o/a King Koil Behr Process Canada Ltd. Bell Canada Bell Canada (Advertising) Bell Distribution Inc. Bell Sports Inc. Ben Moss Jewellers Western Canada Ltd. Benix & Co. Inc. Benjamin Moore & Co., Limited BenQ Canada Corp Bentley Leathers Inc. BERNARDIN LTD. Best Buy Canada Ltd. **Bestbuy Distributors Limited** Betonel Division of ICI Canada Inc. BIC INC. Big Red Oil Products Inc. BIOFORCE CANADA INC. Biogen Idec Canada Bio-Lab Canada Inc. Birks & Mayors Inc. Biscuits Leclerc Ltee. Bissell Canada Corporation Black Dog Lubricants Inc. Black Photo Corp. Blanco Canada Inc. Blinds To Go Inc. Blistex Ltd. Blockbuster Canada Co. **Bloomstar Bouquet** Blue Jays Holdco Blue Line Distributing of Canada Bluewater Power Distribution Corporation **BMO Financial Group** BMW Canada Inc. **BMW Group Canada** BNS Split Corp. II Boathouse Row Hamilton Inc. **Bob Bannerman Motors Limited** Boehringer Ingelheim Canada Ltd. Bonduelle Canada Inc. Bonne Bell of Canada ULC Borgfeldt (Canada) Limited **Hydac Corporation** Bosch Rexroth Canada Corp. **Boss Lubricants** Boucher & Jones Inc. Bourke's Drug Stores Ltd. Boutique Jacob Inc. Bowring & Co. Inc. Bradford Greenhouses Ltd.

Brant Farm Supply Brazilian Canadian Coffee Co. Ltd. Brigham Enterprises Inc. Bristol Myers Squibb Canada Co Broan-NuTone Canada Inc. **Brock University Brother International Corporation** (CANADA) Ltee. Brown Shoe Company of Canada, Ltd. Brown's Shoe Shops Inc. **BRT Group of Companies** Brum's Dairy Ltd. Bruno's Fine Foods (Etobicoke) LTD. BSH Home Appliances Ltd. Budd Stores Co. Ltd. Build-A-Bear Workshop **Bulk Barn Foods Limited Bulova Watch Company Limited** Burger King Restaurants of Canada Burgham Sales Ltd. Burnbrae Farms Ltd. Burt's Bees Canada ULC **Bushnell Corporation Busy Bee Tools** C. B. Powell Limited C.W. Wholesale Lubricant Distributors Inc. CAA South Central Ontario and Subsidiaries Cadbury Adams Canada Inc. Caledon Propane Inc. Calendar Club of Canada Inc. California Innovations Campbell's Company of Canada Canada Dry Mott's Inc. Canada Safeway Limited Canadelle Canadian Drapery Hardware Ltd. Canadian Fishing Company Canadian Garlic Distribution Inc. Canadian Geographic Enterprises Canadian Hickory Farms Ltd. CANADIAN HOME PUBLISHERS Canadian Institute of Chartered Accountants Canadian Petcetera Ltd. Partnership Canadian Phone Directories Inc. CANADIAN POSTERS INTERNATIONAL Canadian Recreation Products Inc. Canadian Resources Income Trust Canadian Satellite Radio Inc. Canadian Thermos Products Inc. Canadian Tire Corporation -Canadian Tire Petroleum Canadian Tire Corporation -PartSource Canadian Tire Corporation Limited Canafric Inc. Canasia Toys & Gifts Inc. Canfloyd Trading Limited

CanGro Foods Inc.

Bradley Air Services Limited

Canon Canada Inc. Can-Rad Beauty Limited CanRoof Corporation CanWel Hardware Inc. Capital One Bank Caplan Industries Inc. Cara Operations Limited Cardinal Foods Cardinal Meat Specialist Limited **CARDONE Industries Inc.** Carleton University Carlton Cards Limited Carquest Canada Ltd. Case 'N Drum Oil LP CASIO CANADA LTD Castrol Industrial N. A. Inc. Catalina Lighting Canada Caulfeild Apparel Group Ltd. Cavendish Farms Cavne's Super Housewares CBK International Inc. **CDSPI** CDW Canada Inc. Centennial College Central Beauty Supply Limited Central Canada Fuels & Lubricants Inc. Centura Brands Inc. Certainteed Gypsum Canada Inc. **CFM Corporation CFM Greenway Home Products** CGC Inc. CHANEL Inc. Charlescraft Partnership Chattem Canada Chem-Ecol Ltd. Cherison Enterprises Inc. Chevron Lubricants Canada Inc. Chiovitti Banana Co., Ltd. Christie's Dairy Limited Chrysler Canada Inc. Chudleigh's Ltd. Church & Dwight Canada CIBC Cinema 1 Inc.

CIBC
Cinema 1 Inc.
Cineplex Entertainment Limited
Partnership
Cinnagard Inc.
Cintex International Cda Ltd.
Citi Cards Canada, Inc.
CitiFinancial Canada, Inc.
Citizen Watch Company Of Canada
City of Greater Sudbury
City of Hamilton
City of London
CKF Inc.
Claire's Stores Canada Corp.
Clarins Canada Inc.
Clothing for Modern Times Ltd.
Clover Leaf Seafoods, L.P.

CN Tower
CNH Global
COATS & CLARK CANADA
Cobalt Pharmaceuticals Inc.
Coca-Cola Bottling Company
Colasanti Farms Ltd.

CMC Wholesale Warehouse

Club Monaco Corp.

Cold Springs Farm Limited Colgate-Palmolive Canada Inc. College Woodwork Columbia House Canada Columbia Sportswear Canada LP Comark Inc. Combined Insurance Company of America Commercial Bakeries Corp Commercial Oil Company of Hamilton Inc. Compass Food Sales ConAgra Foods Canada Inc. Conair Consumer Products Inc. Concentra Financial Services Association Conestoga College ITAL Confederation College Conglom Inc.

Confederation College
Conglom Inc.
Conquest Vacations
Continental Cosmetics Ltd.
Continental Imports
Cooper Industries Canada
Coranco Corporation Limited
Corel Corporation
Core-Mark International, Inc.

Cormack Lubricants Inc.
Corporation Wolverine World Wide
Cosmo Communications
Cosmo Music Co. Ltd.

Cosmo Communications
Cosmo Music Co. Ltd.
Cosmoda Corporation
Costco Wholesale Canada Ltd.
Cougar Shoes Inc.
CounselTron Ltd.
Country Style Food Services Inc.

CPI Corp.
CPI Plastics Group Ltd.
CPT Canada Power Technology

Limited
Crabtree & Evelyn-Imprints
Crane Plumbing Corporation

Crayola Canada CRC Canada Co. Create A Treat Ltd.

Crescent Oil Co. Of Canada Ltd.

CSA Group CTT Group

Cummins Eastern Canada LP Custom Leather Canada Limited

D & L Sales Ltd.
D&M Canada Inc.
D.L. Stevenson & Son Ltd.
D.O.T. PATIO & HOME LTD.
D.V.I. LIGHTING INC.
Dainty Foods
Dairy Queen Canada Inc.
Dan River Inc.

Dana Classic Fragrances Canada Inc. Danby Products Ltd.

DANONE INC.

DANONE NAYA WATERS INC.

DAP Canada
Dare Foods Limited
Dashwood Industries Ltd.
David Chapman's Ice Cream Ltd.
Davis + Henderson
Davis Fuel Company Limited

DayMen Photo Marketing LP Daytek Electronics Corp. **Decor Grates Incorporated** Deepfreeze Refrigerants Inc. Del Laboratories (Canada) Inc. Dell Canada Inc. Dell Chemist (1975) Limited Dell Chemists (1975) Limited DeLonghi Canada Inc. **Denis Office Supply** Derlea Brand Foods Inc. Desjardins Credit Union Inc. Diamo Enterprises Inc. Dimpflmeier Bakery Limited Dimplex North America Direct Energy Distinctive Appliances Inc. Dixon Ticonderoga Inc. D-Link Canada Inc. **Doggett Enterprises Incorporated Dole Packaged Foods Company** Dollarama L.P. Dom International Limited Dominion Sure Seal Ltd. Domtar Inc. Dorel Industries Inc - o/a Dorel Juvenile Group Doubleday Canada Limited

DOVER INDUSTRIES LTD.
Downtown Camera Ltd.
Dr. Oetker Ltd.
DuChene Paint Store
Dufflet Pastries Inc.
Dundee Corporation
Dundee Precious Metals Inc.
Dundee Securities Corporation
Dural, Division of Multibond Inc.
Duststop Air Filters Inc.

Dynamic Mutual Funds Dynamic Paint Products Inc. Dynamite Stores Inc. Dyson Canada Limited E.B.P. Div. of In Step Electronics

E.D. Smith Foods, Ltd.
E.F.APPLIANCES

E.I. du Pont Canada Company Eastcourt Pharmacy

Easton Court Manufacturing and Marketing Ltd.

Eastview Pharmacy Inc.
Easy Heat Ltd.
Eaton Yale Ltd.
Ebel Quarries Inc.
ECCO Shoes Canada Inc.
Ed Mirvish Enterprises Limited
Ed Sobkowich Greenhouses Ltd.
Eddie Bauer Inc.

Educator Supplies Limited
Educators Financial Group Inc.
EJJ Holdings Inc. o/a Furlanis Food
Corporation

Elco Fine Foods Inc. Electrolux Home Care Products Canada Inc.

Electrolux Home Products Electronic Arts

Eli Lilly Canada Inc.

Elia Fashions Ltd - o/a Please Mum
Elizabeth Arden (Canada) Ltd.
Elmer's Products Canada Limited
EMD Serono Canada Inc.
Emerson Electric Canada Limited
Empack (A Division of Emu
Polishes Inc.)
Enbridge Gas Distribution
Encore Sales Ltd.
Energizer Canada Inc.
Enersource Hydro Mississauga
Enesco Canada Corporation

Limited
Envirogard Products Limited
Epson Canada Limited
ESM Farm Equipment Ltd.
Esselte Canada Inc.

Engineered Products Canada

Essex Kent Mushrooms, Ltd. Estee Lauder Cosmetics Ltd. Eureka Lighting

Eureka Lighting
Eurofase Inc.
Excelsior Foods Inc.
FAIRWEATHER LTD.
Fame Jeans, Inc.

Family Tradition Foods Ltd.
Fanshawe College of Applied Arts
& Tech.

Farm Boy Inc.

FARQUHAR DAIRIES LIMITED Farrow & Ball Canada Ltd. Featherlite Industries Ltd. Federated Insurance Company of Canada Feldcamp Equipment Limited

Fellowes Canada Ltd.

Fernbrook Springs Bottled Water Company Limited

FERNCO CONNECTORS LTD. Ferraz Shawmut Company Ferrero Canada Ltd.

FGI World
FGX Canada Corp.
Fido Solutions Inc.
Fiesta Barbeques Limited
Filtrec North America Ltd.
FINE GOLD JEWELLERS
Finica Food Specialties Ltd.
Fiskars Canada, Inc.

Flame Control Coatings Canada FOAMITE INDUSTRIES INC.

Foot Locker

Ford Motor Company of Canada

Limited

Form & Build Supply Inc. Formula Brands Inc. Fort Frances Times Limited Fort Garry Industries Ltd. Fossil Canada

Fossil Canada Fox Run Canada Corp. Frank T. Ross & Sons Franke Kindred Canada Ltd. Franklin Templeton Investments Corp.

orp.

Fred Deeley Imports Ltd. Freeman Formalwear Ltd. French Connection (Canada) Frito Lay Canada

Fromagerie St-Albert Fruit of the Loom Canada Inc. Fuchs Lubricants Canada Ltd. Fuiifilm Canada Inc. G.K. Industries Ltd. Gai-Pas Investments Inc. Galati Market Fresh Galderma Canada Inc. Gale's Gas Bars Limited Gambles Ontario Produce Inc. Ganong Bros., Limited Gap Canada Garant GP Gardena Canada Ltd. Garfield Enterprises Inc. Gates Canada Inc. Gateway Inc. Gay Lea Foods Co-operative Limited GCF Food Services Inc. **GE Lighting** General Mills Canada Corporation General Motors of Canada Limited General Motors of Canada Limited -New Vehicles General Motors of Canada Limited -Service Parts Operations GENERAL NUTRITION CENTRES General Paint Corp. Genpharm ULC Gentec International Gentek Marketing Inc. Genuine Health Inc. George N. Jackson Limited Georgian College of Applied Arts & Technology Georgia-Pacific Canada, Consumer Products ULC GEOX Canada Inc. Gertex Hosiery Inc. Gesco Industries **Giant Tiger Stores Limited** Gibson's Cleaners Co. Limited Gilead Sciences Canada Inc. Give & Go Prepared Foods Corp GlaxoSmithKline Consumer Healthcare Inc. GlaxoSmithKline Inc. GLAZERS INC. Global Upholstery Co. Inc. Glyn Walters Holdings Inc. Godden Manufacturing Inc. Godiva Chocolatier of Canada Ltd. GOJO Industries, Inc. Golf Town Operating Limited Partnership Goodyear Canada Inc. Gore Mutual Insurance Company Goudas Food Products & Investments Ltd. Government of Ontario Grace, Kennedy (Ontario) Inc. GRACIOUS LIVING INC - Royal Group Technologies - Royal Alliance Grafton-Fraser Inc. **Grand & Toy Limited**

Grand National Apparel Inc.

Great Lakes New Holland Inc.

Greater Sudbury Utilities Inc. Green Earth Environmental Products GreenShield Canada Groupe Bikini Village Inc. Groupe Jean Coutu (PJC) Inc. Groupe Marcelle Inc. Groupe Seb Canada **Guardian Building Products** Distribution **Guess?** Canada Corporation **Gunther Mele Limited** H.D. Brown Enterprises Ltd. H.J.Heinz Company of Canada LP Hain Celestial Canada Hakim Optical Laboratory Limited HALDIMAND MOTORS LTD. Hall-Chem Mfg. Inc. Hallmark Canada Hallmark Cards (William E Coutts Co. Ltd.) Hamilton & Spill Ltd. Hamilton Beach Brands Canada Inc. Hamilton Conservation Authority Harlequin Enterprises Ltd. Harman Heavy Vehicle Specialists Harmony Organic Dairy Products Inc. Harry Rosen Inc. Hartz Canada, Inc. Hasbro Canada Corporation Hauser Industries Inc. Havana House Cigar & Tobacco Merchants Ltd. HDS Retail North America (Canada) Henkel Canada Corporation Henkel Canada Corporation -Consumer Adhesives Henry Company Canada, Inc Henry's Cameras Herbal One International Inc. Hermes Bakery Hershey Canada Inc. Hewitt's Dairy Limited Hewlett-Packard (Canada) Co. HEYS INTERNATIONAL LTD. High Liner Foods Inc. Highland Farms Inc. Highland Feather Manufacturing Inc. HIGHLAND PACKERS LIMITED Hi-line Manufacturing Co Ltd. Hill Times Publishing Inc. Hill's Pet Nutrition Canada Inc. Hitachi Canada Ltd. Hitachi Koki Canada Co. HMV Canada Inc. HOFFMANN-LA ROCHE LIMITED Holland Park Garden Gallery Hollander Canada Home Fashions Holt Renfrew & Co., Limited HOME CARE CANADA, LTD. Home Depot of Canada Inc. Home Hardware Stores Limited

Homes for Sale Magazine Ltd.

Honda Canada Inc.

Honeywell ASCa Inc.

Houghton Canada Inc.

HSBC Financial Corporation

Limited Hubbell Canada LLP Hudson's Bay Company **Hugh Dolan Distributors Limited** Hugo Boss Canada Inc. Humber College Institute of Technology and Advanced Learning Humber Nurseries Ltd. - Humber Humpty Dumpty Snack Foods Inc. Hunter Douglas Canada Limited Partnership **Husky Food** Importers&Distributors Ltd. Husky Oll Marketing Company Husqvarna Canada Corp. Hutchings Marine Products Ltd. **Hydac Corporation** Hyde Brothers Farm Equipment (1997) Limited Hydro One Inc. Hydro Ottawa Limited Hyundai Auto Canada Corp. I.R. Security Technologies Ice River Springs Water Co. Inc. ICI Canada Inc. **ID Foods Corporation** Ideal Industries (Canada) Corp. **IKEA Canada** IKO Industries Ltd. Imperial Manufacturing Group Imperial Oil Limited Imperial Tobacco Canada Ltd. Indigo Books & Music Inc. Industrial Alliance Insurance and Financial Services Inc. Industrial Thermo Polymers Limited ING Bank of Canada ING Insurance Company of Canada Innovative Brands, LLC Innovative Foods Inc. Intec Canada Inc. Interbrake Auto Parts Inc. INTERNATIONAL CLOTHIERS INC. International Playing Card Company Limited Intertan Canada Ltd o/a The Source by Circuit City - Radio Shack Invensys Climate Controls Can. Inc. Invesco Trimark Ltd. Investors Group Financial Services IPFX Inc. Ippolito Fruit & Produce Ltd. Irving Tissue Corporation Isuzu Commercial Truck of Canada, Italpasta Limited ITW Canada Management Company / ITW Fibre Glass-**Evercoat** ITW Permatex Canada Ivanhoe Cheese Inc. J. Michaels Inc. J. Rabba Company Ltd. J.M.Smucker Inc.

IAL Enterprises Iames Morton Ltd o/a Bessev Tools Jamieson Laboratories Janes Family Foods Ltd. Janome Sewing Machine Co., (Canada) Ltd. Janssen-Ortho Inc. IANZEN'S PHARMACY Jascor Housewares Inc. Jean-Guy Marcil Tapis Ltee Jeffers' Pharmacy Limited JemPak Canada Inc. Jenn-Lea Inc. Jockey Canada Company John Deere Limited John E. Goudey Mfg. Ltd. John G. Hofland Ltd. Johnson & Johnson Inc. Inhnvince Foods Joriki Inc. Joseph Brant Memorial Hospital Jo-Van Distributors Inc. Joylypso Inc. JPMorgan Chase, N.B. (Toronto Branch) JTI-Macdonald Corp. Jubilee Fine Jewellers JVC Canada Inc. Kable Distribution Services of Canada, Ltd. KAO Brands Canada Inc. (Jergens Canada Inc.) Karbelt Speed & Custom Inc. Karcher Residential Solutions, Inc. Kasseler Food Products Inc. Katz Group Canada Ltd. Kawartha Dairy Limited Kaycan Ltd. Kaz Canada, Inc. Kellogg Canada Inc. Kemur Publishing Co. Ltd. Kenilworth Media Inc. Kenwood Electronics Canada Inc. Kernels Popcorn Limited Kerr Bros. Limited Keybrand Foods Inc. Khang Health Products o/a Platinum Naturals & 1083850 Ont. Inc. Kia Canada Inc. Kidde Canada Inc. Kiddytown Ltd. Kids Can Press Kimberly-Clark Inc. Kinecor LP King Home & Garden Inc. King-O-Matic Industries Limited Kingsdale Trading Co. Ltd. Kingstar Products, a Div of Renin Kingsway Linked Return of Capital Trust Kisko Products Inc. Kitchen Craft Cabinetry Kitchen Stuff Plus KLASSEN BRONZE LTD. Kleen Flo Tumbler Industries Limited Kodak Canada Inc. Kodiak Group Inc.

Jack Link's Canada Company

Jaguar Land Rover Canada

Jack of All Games (Canada) Inc.

Kohler Canada Co. Korea Exchange Bank of Canada Korson Furniture Korzite Coatings Inc. Kraft Canada Inc. Krinos Foods Canada Ltd. Kruger Products (Limited) Kubota Canada Ltd. Kumon Canada Inc. KWIK MIX Materials Ltd. LT Coatings Inc. L.H. Gray & Son Limited La Cie McCormick Canada Co. La Cie Peripherals, Inc. La Cite Collegiale La Senza Corporation Lafarge Canada Inc. - Woodstock Cement LAILA'S INC. Lakehead Alternator & Starter Co. Lakehead Diesel & Hydraulics Ltd. Lakehead University Lambton College of Applied Arts and Technology Lamson & Sessions Ltd. Lamwood Products (1990) Ltd. Lantic Inc. Laser Sales Inc. Laura Secord Laurentian Publishing Limited Laurentian University Laurentian View Dairy Ltd. Lawrason's Pool Products Inc. Lawyers' Professional Indemnity Co. (LAWPRO) Le Chateau Inc. LE CREUSET CANADA INC. Le Groupe Petrolier Olco Inc. LeapFrog Enterprises Inc. Learning Curve Canada Limited LeDroit Lee Valley Tools Ltd. LEGO Canada Inc. Legrand Canada Inc. Leis Pet Distributing Inc. Lennox International Lenovo (Canada) Inc. Len's Mill Store Leon's Furniture Limited Les Oeufs Bec-O INC. Lesters Foods Limited Levi Strauss & Co. (Canada) Inc. Leviton Manufacturing of Canada Ltd. Lexmark Canada Inc. LG Electronics Canada Inc. Liberte Natual Foods Inc. LifeScan Canada Ltd. Lightning Rotors Inc. Liloy International Group Inc. Lilydale Inc - formerly Lilydale Cooperative Limited Lincoln Electric Company of Canada LP LINDOR INC. Lindt & Sprungli (Canada) Canada,

Inc.

Linea Marketing Group Inc. Linens 'N Things, Inc. Lise Watier Cosmétiques Inc. Little Caesar of Canada Inc. Loblaw Companies Limited L'Occitane Canada Loeb Canada Inc. (Metro Richelieu) Logitech Remote Controls Lombard Canada Ltd. Londen Inc. London Health Sciences Centre London Hydro Long & McQuade Longo Brothers Fruit Markets Inc. Loomis Art Stores o/a Omer DeSerres Inc. L'Oreal Canada Inc. Lounsbury Foods Limited Lovell Drugs Ltd. Lowe's Companies Canada, ULC Loxcreen Canada Loyalist College Lubricon Industries Canada Limited Lucas Oil (Canada) Company Lush Handmade Cosmetics Ltd. Lutheran Life Insurance Society of Canada Luxottica Retail Luxury Timepieces (Canada) Inc. M&M Fournel's Corp Ltd. M&M Meat Shops Ltd. M.Z. Berger Canada Inc. Mabe Canada Inc. MacDougall, MacDougall & MacTier Inc. MacEwen Petroleum Inc. Macgregors Meat & Seafood Ltd. Mack Trucks Canada, a Division of Volvo Group Canada Inc. Mackenzie Financial Corp. Mad Catz, Inc. MADINA WHOLESALE POULTRY INC. Magnotta Winery Magtar Sales Inc. Main Filter Group Ltd. Mainline Fashions Inc. Makita Canada Inc. Mallory Industries Inc. Malmberg Truck Trailer Equipment Itd. Manchu WOK Mandarin Restaurant Franchise Corporation Manitou Capital Corporation Manitoulin Chrysler Limited MANNARICH FOOD INC. Manulife Financial Maple Dale Cheese Inc. Maple Farm Supply Limited Maple Financial Group Inc. Maple Hosiery Mills Ltd. Maple Leaf Firelog Products Company Maple Leaf Foods Inc. Maple Lodge Farms Ltd.

Maple Lynn Foods Ltd.

Marathon Management Company,

Div. of Marathon Watch Company

Marc Anthony Cosmetics Inc. Mark IV Automotive Canada Marlewis Auto Parts Ltd. Maroline Distributing Mars Canada Inc. Marsan Foods Ltd. Martin's Family Fruit Farm Ltd. Mary Brown's Inc. Mary Kay Cosmetics Ltd. Mary Maxim Inc. Masco Canada Limited Maslack Supply Ltd. Masonite International - Dorfab Masonite International, Corp. Mastermind Educational Technologies Inc. Matech BTA Inc. Mather & Bell Pharmacy Ltd. Mattel Canada Inc. Maurice Pincoffs Canada Inc. Maxell Canada Maxell Corporation of America, DBA Maxell Canada Maxill Inc. Maxim Transportation Services Inc. Mazda Canada Inc. MBNA Canada Bank MCAN Mortage Corporation McCain Foods Canada McCaughey Consumer Products Management Inc. McDermid Paper Converters Limited McDonald's Restaurants of Canada Limited McGregor Industries Inc. McKechnie Pharmacy Ltd. McKenzie-Kerr Inc. McKeown & Wood Ltd. McKesson Canada Corporation McLean Budden Limited McMaster University MD Management Limited MDG Computers Canada Inc. Meadwestvaco Canada LP Medical Centre Pharmacy Medical Pharmacies Group Inc. Medtronic of Canada Ltd. Mega Brands Inc. Melitta Canada Inc. Melmart Distributors Inc. Meloche Monnex Inc. Mendocino Menu Foods Limited Merangue International Limited Mercedes-Benz Canada Inc. Merck Frosst Canada Lté. Metagenics Canada Inc. METRO Ontario Inc. Metroland Media Group Ltd. Metroland Media West Group Ltd. MFTA Canada Inc. MGA Entertainment (Canada) Company Michael-Angelo's Market Place Inc. Micro Tek Auto Parts Inc. Microsoft Corporation Canada Midas Canada Inc.

Midlon Food Importers Miele Ltd. Milano Foods & Biscuits Ming Pao Newspapers (Canada) Ltd. Minit Canada Ltd. Minto Developments Inc. Mirolin Industries Mitsubishi Motor Sales of Canada, Inc. Modern Sales Co-op Moen Inc. Molinaros' Fine Italian Foods Molisana Imports Inc. Momentive Performance Materials Canada Monarch Oil (Kitchener) Limited Monkland Egg Grading Station Ltd. MON-TEX MILLS LTD. Moores Retail Group Inc. Morinda Canada Co. Morris & Mackenzie Inc. MORRIS NATIONAL INC. Motorcade Industries Ltd. Motorola Canada Limited Mountain Equipment Co-op MP Filtri (Canada) Inc. Mr Submarine Limited Mr. Lube Canada Limited Partnership MRP RETAIL INC. Mrs. Tiggy Winkles MTD Products Limited Mullin's Farm Service Multimedia Nova Corporation Multy Industries Mulvihill Capital Management Inc. N&D Automotive Im-Parts Ltd. National Home Products Ltd. National Importers Canada Ltd. National Post Company Natural Factors Nutritional Products Ltd. Nature's Path Food Inc. Nature's Sunshine Products Navico Inc. Navistar Canada, Inc. - Parts Distribution NCR Canada Ltd. - Systemedia Neal Brothers Inc. Neatfreak Group Inc. Neil Vanderkruk Holdings Inc. Nemcor Inc. Nestle Canada Inc c/o Gerber Division Nestle Canada Inc. Nestle Purina PetCare Nestle Waters Canada New Balance Canada New Orleans Pizza **New York Fries** New Zealand Lamb Company Ltd. NEWELL RUBBERMAID NewGrowth Corp. News Marketing Canada Corp. NHB Industries Ltd. Nihon Kenko Zoushin Kenkyukai, Canada Corp. Nike Canada

MIDDLEFIELD GROUP

NIKON CANADA INC Nintendo of Canada Nissan Canada Inc. **NOCO Lubricants Company** Nokia Products Limited Norfinch Pharmacy Limited Noritake Canada Limited Normark Inc. North American Lumber Limited North by Northwest North Island Publishing Ltd. Northdale Trading Limited Northern Reflections Ltd. Norwood International Inc. Nour Trading House Inc. Novanni Stainless Inc. Novartis Pharmaceuticals Canada Inc. Novo Nordisk Canada Inc. **Novopharm Limited** Now Communications Inc. NSA Canada Inc. Nurise Sales and Marketing Nutreco Canada Inc dba ShurGain Nuts to You Nut Butter Inc. O.C. Tanner Recognition Company Limited Oakrun Farm Bakery Oakville Stamping & Bending Ltd. Ocean Spray International Inc. Odyssey Time Inc. Office Depot Oil Changers Inc. Old Dutch Foods Ltd. Old Navy Canada Old World Industries, Inc. Olymel S.E.C. Brampton Omega Food Importers Co. Ltd. Omni Floorcoverings Ltd. Oneida Canada, Limited Ontario College Application Services Ontario College of Teachers Ontario Filter & Supply Ontario Flower Growers Cooperative Ltd. Ontario Lottery and Gaming Corporation Ontario Natural Food Cooperative Ontario Truss & Wall Ontario Universities' Application Centre **Onward Manufacturing Company** Open Access Limited Open Window Bakery Ltd. Orange Cup Of Canada Ltd. Oregon Distribution Ltd. Organic Meadow Co-operative Inc. Organon Canada Ltd. Osprey Media Publishing Inc. OSRAM SYLVANIA LTD. Ottawa Citizen, a Division of Canwest Publishing Inc. Ottawa Fastener Supply Ltd. Ottawa Fibre L.P.

Ouimet-Tomasso Inc.

Oviass Investment Inc.

Owens Corning Insulating Systems

Outside Music Inc.

Canada I P Ozerv's Pita Break Partnership P & H Foods PK Douglass Inc. P. Ravensbergen & Sons Ltd. **PACTIV** Canada PAJ Canada Company Panasonic Canada Inc. Parade of Paints Inc. Parfums Givenchy Canada, LTD. Parkers Custom Clothing Care Parmalat Dairy & Bakery Inc. Partners Power Trading Inc. Import Party Packagers Partylite Gifts Ltd. Pasta Kitchen, LP Paul Kelly (1993) Limited Payless Shoesource Worldwide, Inc. Peace Arch Home Entertainment Peg Perego Canada Inc. Peintures Récupérées du Québec Inc. Pellerin Painting (1998) Ltd. Pennzoil-Quaker State Canada Inc. Pentair, Inc. Pentax Canada Inc. Pepsi-QTG Canada, a division of PepsiCo Canada ULC Perfetti VanMelle USA Inc. Performance Printing Permatex Canada Inc. Pet Valu Canada Inc. Petro-Canada Pfizer Canada Inc. Phantom Industries Pharmex Direct Inc. Philips Electronics Ltd. Phillips, Hager & North Investment Management Ltd. Phoenicia Products Inc. Phoenix Brands Canada Pier 1 Imports Pinnacle Foods Canada Corporation Pinty's Delicious Foods Inc. Pioneer Electronics of Canada, Inc. Piston Ring Service Pizza Nova Take Out Ltd. Pizza Pizza Limited Pizzaville Inc. Plasti-Fab Ltd. Plasti-Kote, a Division of Valspar Inc. Playtex, Personal Care Division of Energizer Canada Inc. Polaroid Canada Inc. Porsche Cars Canada Ltd. Port-Style Enterprises Post City Magazines Inc. Power Battery Sales Ltd. Power Equipment Parts Depot Inc. Powermate Canada Inc. POWERNODE COMPUTER INC. PPG Canada Inc. Praxair Canada Inc. Prema Canada, ULC - Remitted for Radiator Specialty Company of Canada

Potter Kinnaird Ltd. Premier Horticulture Ltee. Prestilux Inc. Prime Restaurants of Canada Inc. Primerica Financial Services (Canada) Ltd. Primo Foods Inc. **PRIMUS Telecommunications** Canada Inc. **Princess Auto** Principal Sales Inc. Pro Form Products Ltd. Procter & Gamble Inc. **Procter & Gamble Pharmaceuticals** Canada, Inc. Product Excellence Inc. Propane Expert Inc. PSC-Power Source Canada Ltd. Purdue Pharma Puresource Inc. Purity Life Health Products Limited Pusateri's Ltd. Qlo Management Inc. Quadrant Cosmetics Corp. Quality Craft Ltd. **Quality Liquid Packaging** Queen's University **Ouest Plastics Limited Ouickie Convenience Store Corp Ouixtar Canada Corporation** R M P Athletic Locker Ltd. R Split II Corp. R. P. Oil Limited Radiator Specialty Company of Canada Radio Systems Corporation Ranbaxy Pharmaceuticals Inc. Rand McNally Canada Inc. Ranka Enterprises Ltd. Rawlings Canada **RBC Financial Group** Reader's Digest Association (Canada) Reckitt Benckiser (Canada) Inc. Recochem Inc. Red Bull Canada Ltd. Red Stallion Inc. Red Zoo Redpath Sugar Ltd. Redstone Food Consultants Limited Reebok Canada Inc. Region of Durham Regional Municipality of York Regis Hairstylists Ltd. REHA Enterprises Ltd. REID'S DAIRY COMPANY LIMITED Reinhart Foods Ltd. Reitmans (Canada) Limited Remenyi House of Music Renee's Gourmet Foods Inc. Renew Life Canada Inc. Renfro Canada Renown Specialties Co. Ltd. Renway Oil Inc. Research In Motion Limited Resers Fine Foods Revlon Canada Inc.

Rheem Canada Ltd. Rich Brands Canada Inc. Richelieu Hardware Ltd. Richelieu Hosiery (Int'L) Inc. Richmond Nursery Inc. Richter International Robert Bosch Inc. Robert Bosch Inc. Robert Bosch Tool Corporation Roberts Company Canada Roche Diagnostics Canada Rogers Cable Communications Inc. Rogers Publishing Limited Rogers Video Rogers Wireless Inc. Rokan Laminating Co. Ltd. Roland Canada Ltd. Rolex Canada Ltd. Rolf C. Hagen Inc. Roman Cheese Products Ltd. Ronzoni Foods Canada Corp. Rothmans, Benson & Hedges Inc. Royal & SunAlliance Canada Insurance Company Canada Royal Mattress Mfg. Co. Royalpark Homes **RP Toys Limited Rubicon Food Products** Rubie's Costumes Company Running Room Canada Inc. **Rust-Oleum Consumer Brands** Canada Ryerson University S & F Food Importers S.C. Johnson & Son Ltd. S/M Enterprises Sabatini U. Gourmet Foods SAECO ONTARIO LTD. Safety-Kleen Canada Inc. Salco Footwear Ind. Ltd. Sally Beauty (Canada) Corporation & Affiliates Salter Housewares Canada Corp. Salton Appliances (1985) Corporation Samaco Trading Limited Samsonite Canada Inc. Samsung Electronics Canada Inc. Samtack Inc. Sanders Pro Distributors Sanofii-Aventis Inc. Santa Maria Foods Corporation Sanyo Canada Inc. Saputo Bakery Inc. Saputo Cheese G.P. Saputo Foods Limited Sara Lee Foodservice Ltd. Sara Lee Household and Body Care- Canada Sardo Foods Inc. SC CLS Holdings ULC - o/a Complete Lube Supply Scarborough Transport Refrigeration Ltd. Scepter Corporation Schaaf Foods Inc.

Premier Brands, A Division of

Schenck Farms & Greenhouses Ltd. Schering-Plough Canada Inc. Schleese Saddlery Service Ltd. Schneider Canada Inc. Schwarzkopf & Henkel SCITI Trust SCITI Trust II

Scotts Canada Ltd. Sealy Canada Limited Sears Canada Inc. Select Food Products Limited

Selectone Paints Limited

Selkirk Canada

Seneca College Of Applied Arts

Sentry Group

Sepp's Gourmet Foods Ltd. Seroyal International Inc. Servier Canada Sescolite Lighting Shade-o-matic Ltd. Shafer-Haggart Ltd. Shaklee Canada Inc.

Sharp Electronics of Canada Ltd. Sharples Greenhouses Corporation Shaw Satellite Services Inc. Shell Canada Limited

Shell Lubricants

Shepherd Hardware Product Ltd.

Sheridan Nurseries Ltd.

Sherson Group Inc o/a Nine West Sheung Kee Trading Co. Inc. SHIMANO CANADA LTD.

Shop Vac Canada Ltd. Shoppers Drug Mart Inc. Shrader Canada Ltd.

Shurtape Technologies Co. Siblings Inc. Sico Inc.

Siena Foods Ltd. Sifto Canada Inc.

Signature Aluminum Canada Inc.

Silva Custom Furniture Simmons Canada Inc. Sinclair Pharmacy

Sing Tao Newspapers (Canada

1988) Limited Sirius Canada Inc. Skican Limited

Skilcor Food Products Inc.

SMB MFG. INC. Smith & Nephew Inc. Smucker Foods of Canada Co. Snap-on Tools of Canada Sobeys Ontario Société Laurentide Inc.

Sofina Foods Inc. Solignum Inc.

Solmon Rothbart Goodman LLP

Solo Cup Canada Solstrand Trading Solvay Pharma Inc. SONNYSIDE FLOWERS LTD. Sony Computer Entertainment

Canada

Sony Ericsson Mobile Communications Sony Of Canada Ltd.

Sony Pictures Home Entertainment

Sonar Cosmetics Inc.

Southwestern Petroleum Canada, LTD

Spacemaker Limited

Specialty Lubricants East Inc. Spencer Gifts (Canada) Inc.

Spin Master Ltd. SPINRITE LP Spirito Italia SRL Inc. Sporting Life Inc. Sports Art Collection

Spring Air/Sommex Company -Societe Spring Air/Sommex Springer's Meats Inc.

Springridge Farm Springs Canada Inc. SSL Canada Inc. St. Joseph Media Inc.

St. Lawrence Cement Group Inc. St. Lawrence College of Applied

Arts and Technolog St. Urbain Bagel Bakery Ltd. St.Joseph's Health Care London

Stanfield's Ltd. Stanley Canada Corp. Stanmar International Inc. Star Bedding Products, Co. Star Tile Centre Limited Starbucks Coffee Canada, Inc.

State Farm Insurance Companies Steen's Dairy Ltd.

Sterling Marking Products Stiefel Canada Inc. STIHL LIMITED Stokes Seeds Ltd.

Stonemill Bakehouse Ltd. Stoneridge Cycle Ltd. Stoney Creek Dairy Ltd. Storck Canada Inc. Stratford Festival of Canada

Streef Produce Ltd.

Stride Rite Canada Limited Strubs Food Corp. Structube Ltd.

Sturgeons The Paint Store Subaru Canada, Inc. Sugi Canada Ltd.

Sun Life Assurance Company of

Canada Sun Media Corporation

Sun Valley Fine Foods SUN VALLEY SUPERMARKET INC.

Sunbeam Corporation (Canada)

Limited

Sun-Brite Canning Ltd. Suncor Energy Inc. Sunglo Products Inc. Sunny Crunch Foods Ltd. SunProject Toro Inc.

Sunrise Soya Foods (Toronto) Sun-Rype Products Ltd. Sunstar Americas Inc. Super Electric Coorporation Superclub Videotron Canada Inc.

Supercom Canada Ltd. Superex Canada Limited Supreme International Co. Canada

Itd.

SURATI SWEET MART LIMITED Sure Fit Home Furnishings Ltd.

Sure-Gro Inc. Surrey Drug Mart Suzuki Canada Inc. SUZY SHIER

SWAROVSKI CANADA LTD. Swiss Herbal Remedies Ltd.

Swiss Peak Ltd. T Lipson & Sons Ltd. TS Simms & CO.Limited T&T Supermarket Inc. Tabi International Corporation Tai Foong International Ltd.

Tai Lung (Canada) Ltd. **Talbots Canada Corporation** Targus Canada Ltd.

Taro Pharmaceuticals Inc. Tasty Chip Steak Products LTD.

Tasty Selections

TAYMOR INDUSTRIES LTD.

TEAC Canada Ltd.

Tec Automotive Industries Inc. Telecom Ottawa Limited Tele-mobile Telus Mobility Tempur Canada/Lite Generations

Terra Footwear Ltd. Terra Greenhouses Tetley Canada Inc.

Texas Instruments Canada Ltd. TFB & Associates Limited Thai Indochine Trading Inc. Thane Direct (Canada) Inc. The Aldo Group Inc.

The Allan Candy Company Limited The Aylmer Express Limited The Body Shop Canada Limited The Bombay Furniture Company

The Bradford Group

The Brick Warehouse Corporation The Bright Cheese House The Business Depot Ltd.

THE CAMBRIDGE TOWEL

CORPORATION

The Canadian Jewish News The Canadian Salt Co Ltd The Chamberlain Group, Inc. The Chesterfield Shop Ltd. The Chronicle-Journal The City of Thunder Bay The Clark Companies

The Clorox Company of Canada Ltd.

The Colour Shoppe Inc. The Co-operators

The Dominion of Canada General

Insurance The Dow Chemical Company

The Economical Insurance Group The Elmwood Group Limited The Empire Life Insurance Company

The Equitable Trust Company The Flood Company of Canada

The Forzani Group Ltd. The Fruits & Passion Group Inc.

The Garden Basket

The Globe and Mail The Great Atlantic & Pacific Company of Canada Lim

The Great-West Life Assurance Company

The Hardwood Flooring Store Ltd.

The Home Game Inc. The Hunter Group Limited The INDEKA Group

The John Forsyth Shirt Co. Ltd.

The Loyalty Group

The Mentholatum Company of

Canada Ltd. The Mibro Group

The Minute Maid Company Canada Inc.

The Niagara Parks Commission The North West Company The Oak Grove Cheese Factory Ltd. The Ontario Glove Mfg Co Ltd.

The Pampered Chef Canada Corp. The Pepsi Bottling Group

The Pottery Supply House The Printing House Limited The Sansin Corporation The Second Cup Coffee Co. The Sherwin-Williams Company

The Shopping Channel-a division of Rogers Media

The Sleep Factory

The Source by Circuit City, Division of InterTAN Canada Ltd.

The Standard Life Assurance

Company

The Stirling Creamery Limited The Stitch It, Canada's Taylor Inc. The Swatch Group Canada Ltd.

The Tall Girl Shop

The TDL Group Corp - Tim Hortons THE TORONTO-DOMINION BANK The University Of Western Ontario The Windsor Star, a Division of

CanWest Publishing Inc. Thinkway Toys

Thoi Bao Inc. Thomas & Betts Ltd.

Thomas Cook Canada Inc. Thriftys Inc. (2005) TigerDirect.ca Inc. Tilley Endurables Timberland Canada Co. TIM-BR Marts Ltd.

Time Inc - Time Canada Ltd. Timex Group Canada Inc. Timothy's World Coffee

Toastmaster Inc c/o Applica Canada Corporation

Tomauri Inc.,

Tommy Hilfiger Canada Retail Inc. Top Food Distributors Inc.

Toppits Foods Ltd. Topps Canada Inc. Torcan Coatings Inc.

Torlys Inc.

Toronto Barber & Beauty Supply Ltd. Toronto Star Newspapers Ltd. Toshiba of Canada Ltd.

Total Lubrifiant Canada Inc. Total Power Limited Totes Isotoner Canada Limited Tournament Sports Marketing Inc. Town Shoes Limited Toyota Canada Inc. Toys 'R' Us Canada Ltd. Trademark Oil Limited Trader Media Corporation Transaxle Parts (Hamilton) Inc. TRANSCONTINENTAL MEDIA Transit Lubricants Ltd. Travel Trust International Tree of Life Canada Inc. Trent University Trenton Distributors Ltd. Tribute Publishing Inc. Tri-Group Management Trophy Foods Inc. Trudell Medical International TruServ Canada Inc. TSC Stores Limited TT Group Limited TTE Technology Canada Ltd. Turner & Seymour of Canada Limited Twentieth Century Fox Home Entertainment Canada LTD. **UAP INC** Ultima Foods Inc Ultramar Canada Ltée. Ultramar Ltd. Ultramatic Sleep of Canada Inc. Umbra Ltd. Unico Inc. Unilever Canada Inc. Union Gas Limited Unique Party Favors Unisource Canada Inc. **Unitron Hearing Limited** Universal Music Canada Inc.

University of Guelph

University of Ottawa

University of St. Michael's College University of Toronto University of Waterloo **UPI Energy LP** UPM Marketing Inc. Upper 49th Imports Inc. Upper Canada Malt Co. Upper Canada Soap & Candle **Makers Corporation** USANA CANADA **Utilities Kingston** Utility Corp. Uvex Toko Canada Ltd. Valassis of Canada Company Valvoline Canada Valvoline Canada a division of Ashland Canada Corp Van de Water-Raymond Ltd. Van Houtte Inc. Vegfresh Inc. Velux Canada Inc. Venturer Electronics Inc. Verda Paints Ltd. Veridian Corporation Vermont American Canada Inc. Victorian Epicure Inc. ViewSonic Corporation Villeroy & Boch Tableware Ltd. Vineland Growers Co-Operative Ltd. Virgin Mobile Canada Visage Cosmetics Ltd. Vitafoam Products Canada Limited Vitto Brand Foods Ltd. Volkswagen Group Canada Inc. Volvo Cars of Canada Corp. Volvo Trucks Canada, a Division of Volvo Group Canada Ínc. Voortman Cookies Limited VSM Canada Inc. **VTech Telecommunications** Canada Ltd.

Vulsay Industries Ltd.

W C Wood Corporation Ltd.

W. B. Hamilton Shoes (1860) Ltd.

W. Ralston (Canada) Inc. W.I. HEASLIP LTD. W.O. Stinson and Son Limited Wahl Canada Inc. Wainbee Limited Wajax Industries Ltd. Wakefield Canada Inc Wallace & Carey Inc. Wal-Mart Canada Corp. Walt's Pharmacy Limited Warehouse One Clothing Ltd. Warehouse Trading Inc. Warnaco of Canada Company Warner Home Video (Canada) Ltd. Warner Music Canada Co. Wasip Ltd. Water Pik Canada Inc. Waterford Wedgwood Canada Inc. Waterloo North Hydro Inc. Watts Industries (Canada) Inc. WD-40 Products (Canada) LTD Weddel Limited Weetabix of Canada Ltd. Weight Watchers Canada, Ltd. Weiser Lock, A Division of Black & Decker Canada Welcome Wagon Ltd. Wella Canada Inc. Wells Fargo Financial Corporation Canada Wells Fargo Financial Retail Services Company Canada Wells Fargo Foothill Canada ULC WellSpring Pharmaceutical Canada Wendy's Restaurants of Canada Inc. West 49 Inc. West Park Healthcare Centre Westbrook Floral Ltd. Westex International Ltd. Weston Bakeries Ltd. WH Lubricants Ltd.

Whirlpool Canada Inc.

Williams Coffee Pub Inc.

Williams Sonoma Canada Inc. Wilton Industries Canada Window & Bed Covers Inc. Wing Son Garments Ltd. Wing's Food Products Winners Merchants International L.P Winston Churchill Pizza Ltd. WN Pharmaceuticals Ltd. Wolseley Holdings Canada Inc. Woods Industries (Canada) Inc. Woodstream Canada Corporation World Auto Parts (Canada) Ltd. World Kitchen Canada (EHI Inc.) World Vintners Inc. WorldHoneywell ASCa Inc. Worldpac Canada Inc. World's Finest Chocolate Canada Company Worthington Cylinders Corp. Wrigley Canada Wyeth Consumer Healthcare Inc. Wyeth Pharmaceuticals Wynn's Canada Ltd. Xerox Canada Ltd. Yamaha Canada Music Ltd. Yamaha Motor Canada Limited Yellow Pages Group YM INC. (SALES) Yoder Canada Ltd. York Barbell Co. Ltd. York University Young & Young Trading Co., Ltd. Young's Pharmacy Limited YSL Beaute Canada Inc. YUM Restaurants International Canada L.P. Yves Rocher North America Inc. Zara Canada Inc. Zarky's Fine Foods Ltd. Zavida Coffee Zwilling J.A. Henckels Canada Ltd.

9.0 Our Municipal Partners

Township Of Addington Highlands Alderville First Nation Reservation Bear Island 1 Reservation Bluewater Recycling Association Bruce Area Solid Waste Recycling Chippewas Of The Thames First Nation 42 Reservation Christian Island 30 Christian Island 30A City Of Barrie City Of Brantford City Of Brockville City Of Cambridge City Of Clarence-Rockland City Of Cornwall City Of Dryden City Of Elliot Lake City Of Greater Sudbury City Of Guelph City Of Hamilton City Of Kawartha Lakes City Of Kenora City Of Kingston City Of Kitchener City Of London City Of Niagara Falls City Of Norfolk County City Of North Bay City Of Orillia City Of Ottawa City Of Owen Sound City Of Pembroke City Of Peterborough City Of Port Colborne City Of Sarnia City Of Sault Ste. Marie City Of St. Catharines City Of St. Thomas City Of Stratford City Of Thorold City Of Thunder Bay City Of Timmins City Of Toronto City Of Welland City Of Windsor City Of Woodstock Cochrane Temiskaming Waste Management Board County Of Brant County Of Haldimand County Of Norfolk County Of Northumberland County Of Peterborough County Of Simcoe County Of Wellington Curve Lake First Nation 35 Reservation District Municipality Of Muskoka

Dokis 9 Reservation

Authority

Community

Essex-Windsor Solid Waste

Fort William First Nations

French River 13 Reservation Hastings Highlands, Municipality Of Hawk Junction Hawkesbury Joint Recycling Henvey Inlet 2 Reservation Hiawatha First Nation Reservation Kettle Point 44 Reservation Magnetewan 1 Reservation Michipicoten First Nations Michipicoten River Village Mnjikaning First Nation 32 Mohawks Of The Bay Of Quinte Moose Point 79 Reservation Municipality Of Whitestone Municipality Of Arran-Elderslie Municipality Of Bayham Municipality Of Bluewater Municipality Of Brighton Municipality Of Brockton Municipality Of Brooke-Alvinston Municipality Of Callander Municipality Of Calvin Municipality Of Central Elgin Municipality Of Central Huron Municipality Of Centre Hastings (Madoc Village) Municipality Of Chatham-Kent Municipality Of Dutton-Dunwich Municipality Of Grey Highlands Municipality Of Highlands East Municipality Of Huron East Municipality Of Huron Shores Municipality Of Killarney Municipality Of Kincardine Municipality Of Lambton Shores Municipality Of Leamington Municipality Of Magnetawan Municipality Of Marmora And Lake (Village Of Marmora) Municipality Of McDougall Municipality Of Meaford Municipality Of Morris-Turnberry Municipality Of Neebing Municipality Of North Grenville Municipality Of North Middlesex Municipality Of North Perth Municipality Of Northern Bruce Peninsula Municipality Of Oliver Paipoonge Municipality Of Port Hope Municipality Of Powassan Municipality Of Red Lake Municipality Of South Bruce Municipality Of South Huron Municipality Of Southwest Middlesex Municipality Of Stirling-Rawdon Municipality Of Temagami

Municipality Of Thames Centre

Municipality Of The Nation

Municipality Of Trent Hills

Municipality Of Tweed

(Village Of Tweed)

Municipality Of Wawa Municipality Of West Elgin Municipality Of West Grev Municipality Of West Nipissing Municipality Of West Perth Municipality Of Whitestone Munsee-Delaware Nation 1 Reservation Naiscoutaing 17a Reservation New Credit (Part) 40a Reservation Neyaashiinigmiing 27 Reservation Nipissing, Unorganized, North Part Nipissing, Unorganized, South Part Nippissing First Nation Oneida 41 Reservation Ottawa Valley Waste Recovery Centre Parry Island First Nation Reservation Parry Sound, Unorganized, Centre Part Parry Sound, Unorganized, North East Part **Quinte Waste Solutions** Regional Municipality Of Durham Regional Municipality Of Halton Regional Municipality Of Niagara Regional Municipality Of Peel Regional Municipality Of Waterloo Regional Municipality Of York Restructured County Of Oxford Rverson Township Sables-Spanish Rivers, Township Of Sarnia 45 Reservation Saugeen 29 Reservation Separated Municipality Of Gananoque Separated Municipality Of Prescott Separated Town Of St. Mary's Shawanaga 17 Reservation Six Nations (Part) 40 Reservation The Nation Municipality Toen Of Mattawa Town Of Amherstburg Town Of Arnprior Town Of Aylmer Town Of Bancroft Town Of Blind River Town Of Bracebridge Town Of Bradford-West Gwillimbury Town Of Carleton Place Town Of Cobourg Town Of Collingwood Town Of Deep River Town Of Deseronto Town Of Erin Town Of Espanola Town Of Fort Erie **Town Of Fort Frances** Town Of Gananoque Town Of Goderich Town Of Gravenhurst Town Of Hanover Town Of Hawkesbury

Town Of Ingersoll Town Of Innisfil Town Of Kearney Town Of Kingsville Town Of Kirkland Lake Town Of Lakeshore Town Of Lasalle Town Of Laurentian Hills Town Of Leeds And The Thousand Town Of Marathon Town Of Midland Town Of Minto Town Of Mississippi Mills Town Of Mono Town Of New Tecumseth Town Of Niagara-On-The-Lake Town Of Northeastern Manitoulin & Islands Town Of Orangeville Town Of Parry Sound Town Of Penetanguishene Town Of Perth Town Of Petawawa Town Of Petrolia Town Of Picton Town Of Plympton-Wyoming Town Of Prescott Town Of Renfrew Town Of Saugeen Shores Town Of Shelburne Town Of Sioux Lookout Town Of Smiths Falls Town Of South Bruce Peninsula Town Of Spanish Town Of Tecumseh Town Of The Blue Mountains Town Of Tillsonburg Town Of Wasaga Beach Township Of Adelaide Metcalfe Township Of Adjala-Tosorontio Township Of Admaston/Bromley Township Of Alfred And Plantagenet Township Of Algonquin Highlands Township Of Alnwick/Haldimand Township Of Amaranth Township Of Armour Township Of Ashfield-Colborne-Wawanosh Township Of Asphodel-Norwood Township Of Assiginack Township Of Athens Township Of Atitokan Township Of Augusta Township Of Baldwin Township Of Beckwith Township Of Billings Township Of Black River-Matheson Township Of Blandford-Blenheim Township Of Blind River Township Of Bonfield

Township Of Bonnechere Valley

Town Of Huntsville

Township Of Brudenell, Lyndoch And Raglan

Township Of Burpee Mills Township Of Carling

Township Of Carlow Mayo

Township Of Casev

Township Of Cavan-Millbrook-North Monaghan

Township Of Central Frontenac

Township Of Central Manitoulin

Township Of Centre Wellington

Township Of Champlain

Township Of Chatsworth

Township Of Chisholm

Township Of Clearview

Township Of Conmee

Township Of Cramahe

Township Of Dawn-Euphemia

Township Of Douro-Dummer Township Of Drummond-North

Township Of Dysart Et Al

Township Of East Ferris

Township Of East Garafraxa

Township Of East Hawkesbury

Township Of East Luther Grand Valley Township Of East Zorra-Tavistock

Township Of Edwardsburgh Cardinal

Township Of Elizabethtown-Kitley

Township Of Emo

Township Of Enniskillen

Township Of Essa

Township Of Faraday

Township Of Front Of Yonge

Township Of Frontenac Islands

Township Of Galway-Cavendish And Harvey

Township Of Georgian Bay

Township Of Georgian Bluffs

Township Of Gillies

Township Of Greater Madawaska

Township Of Greater Napanee

Township Of Guelph/Eramosa

Township Of Hamilton

Township Of Harley

Township Of Havelock-Belmont-

Methuen

Township Of Hilliard

Township Of Horton

Township Of Howick

Township Of Hudson

Township Of Huron-Kinloss

Township Of Johnson

Township Of Joly

Township Of Kerns

Township Of Killaloe, Hagarty,

And Richards

Township Of Lake Of Bays

Township Of Lanark Highlands

Township Of Laurentian Valley

Township Of Limerick

Township Of Loyalist

Township Of Lucan Biddulph Township Of Macdonald, Meredith

& Aberdeen Additional

Township Of Machar

Township Of Madawaska Valley

Township Of Malahide

Township Of Manitouwadge

Township Of Mapleton

Township Of Mattawan

Township Of Mckeller Township Of McMurrich/Monteith

Township Of McNab-Braeside

Township Of Melancthon

Township Of Middlesex Centre

Township Of Minden Hills

Township Of Montague

Township Of Mulmur Township Of Nairn & Hyman

Township Of Nipissing Township Of North Algona-Wilberforce

Township Of North Dumfries Township Of North Dundas

Township Of North Frontenac

Township Of North Glengarry Township Of North Huron

Township Of North Kawartha

Township Of North Shore **Township Of North Stormont**

Township Of Norwich

Township Of O'Conner

Township Of Oro-Medonte

Township Of Otonabee-South

Monaghan

Township Of Papineau-Cameron

Township Of Pelee

Township Of Perry

Township Of Prince

Township Of Puslinch

Township Of Ramara

Township Of Rideau Lakes

Township Of Russell

Township Of Seguin

Township Of Severn

Township Of Sioux Narrows Nestor Falls

Township Of Smith-Ennismore-Lakefield

Township Of Southwold

Township Of South Algonquin

Township Of South Dundas

Township Of South Frontenac Township Of South Glengarry

Township Of South Stormont

Township Of Southgate

Township Of South-West Oxford Township Of Springwater Township Of St.Clair

Township Of Stone Mills Township Of Strathroy-Caradoc

Township Of Strong

Township Of Tarbutt & Tarbutt

Additional Township Of Tay

Township Of Tay Valley

Township Of Tehkummah

Township Of The Archipelago

Township Of Tiny

Township Of Tudor/Cashel

Township Of Tyendinaga

Township Of Wainfleet

Township Of Warwick

Township Of Wellesley

Township Of Wellington North Township Of Whitewater Region

Township Of Wilmot

Township Of Wollaston

Township Of Woolwich Township Of Zorra

Townships Of Head, Clara And Maria

Tri-Neighbours

Village Of Burk's Falls

Village Of Casselman

Village Of Merrickville-Wolford Village Of Newbury

Village Of Oil Springs

Village Of Point Edward

Village Of South River

Village Of Sundridge Village Of Westport

Wahta Mohawk Territory

Reservation Walpole Island 46 Reservation

Our Service Providers

TRANSPORTERS (2008) Direct Line Environmental Services

Inc. Enviro West Inc.

Waste Care Services Ltd.

Buckham Transport Ltd.

OSS Environmental Ltd. Lacombe Waste Services

Photech Environmental Solutions Veolia ES Canada Industrial

Services Inc. RPM Environnement Ltée. Hotz Environmental Services Inc.

Enviro West.Inc - Winnipeg SAV-TECH SOLVENT INC.

Clean Harbors Canada Inc. QLO Management Inc. Brendar Environmental Inc. Quantex Technologies Inc. Industrial Commercial

Environmental Inc. Miller Environmental Corporation

Potter Environmental Raw Materials Company (Division of International Marine Salvage Inc.) The Battery Broker Environmental

Services Inc.

Drain-All Ltd. Newalta Industrial Services Scott Environmental Group Detox Environmental Ltd.

Asured Transport Inc.

Safety-Kleen London

K&K Recycling Services Keith R Thompson Inc. Safety-Kleen Brampton Safety-Kleen Nepean

Safety-Kleen Ancaster Safety-Kleen Chelmsford Safety-Kleen Oshawa Newalta Industrial Services (Barrie) Fortress Trucking Limited ROBBIE D WOOD INC.

PROCESSORS (2008)

Envirosense International LTD. **Direct Line Environmental Services**

Enviro West Inc. Waste Care Services Ltd.

Recycling Fluid Technologies, Inc. Canopy Plastics / Northern Plastic Lumber

Inc.

Lacombe Waste Services Pnewko Trucking Ltd.

Veolia ES Canada Industrial Services Inc.

RPM Environnement Ltée. B&R Processing Ltd.

Fielding Chemical Technologies Inc. Bay Recycling

Hotz Environmental Services Inc. Enviro West.Inc - Winnipeg

QLO Management Inc. Peintures récupérées du Québec Inc.

Quantex Technologies Inc.

Vortex Recycling Miller Environmental Corporation Raw Materials Company (Division of International Marine Salvage Inc.) Amazon Environmental, Inc.

Newalta Industrial Services

XPotential Products Inc. Tietek L.L.C.



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