



Quarterly Survey of Financial Statements

Industrial Organization and Finance Division

IC1

IC1 V11.02

Confidential when completed

Si vous préférez ce questionnaire en français, veuillez cocher.....

This survey is conducted under the authority of the Statistics Act, Revised Statutes of Canada, 1985, c. S-19. Completion of this questionnaire is a legal requirement under the Statistics Act.

Please return completed copy within 30 days of quarter end.

Questionnaire Identification number (QID)

0

Company name
Address
City
Province / State
Postal Code / ZIP Code
Company official to contact regarding this form
Position
Telephone and Area Code
E-Mail address (case sensitive)
Facsimile and Area Code

Ext.

Please update any information that is incorrect on the label on the front page.

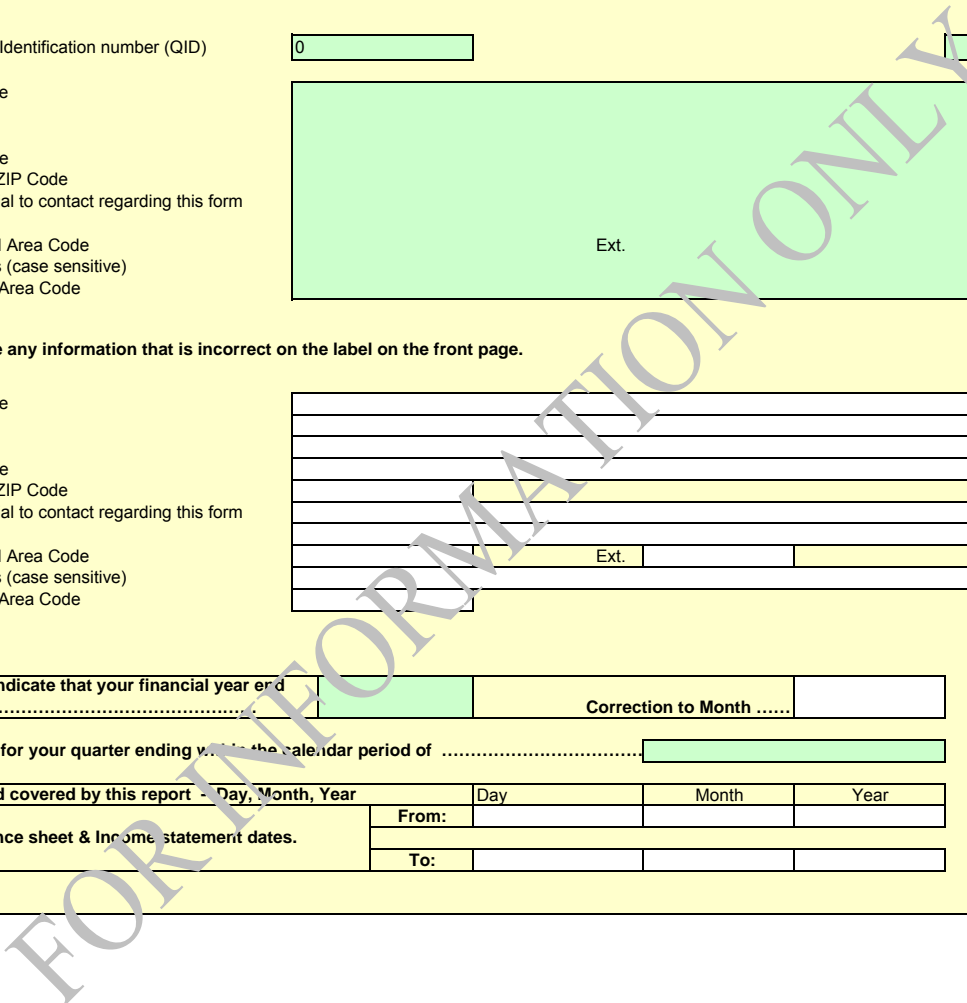
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Our records indicate that your financial year end month is Correction to Month

Please report for your quarter ending within the calendar period of

Table with columns: Period covered by this report - Day, Month, Year; From; To



PURPOSE

The data you provide is used to prepare industry financial statements for the Canadian business sector and as input into the calculation of gross domestic product, the national balance sheet and Canada's international investment position. This information is used by all levels of government, the private sector, analysts and the general public to understand current economic conditions. Selected results of this survey are available at www.statcan.ca (see catalogue 61-008-X and CANSIM tables 187-0001 and 187-0002).

CONFIDENTIALITY

Statistics Canada is prohibited by law from publishing any statistics which would divulge information obtained from this survey that relates to any identifiable business without the previous written consent of that business. The data reported on this questionnaire will be treated in confidence, used for statistical purposes and published in aggregate form only. The confidentiality provisions of the Statistics Act are not affected by either the Access to Information Act or any other legislation.

INSTRUCTIONS

Report only Canadian operations - please exclude foreign affiliates

- Report all amounts in thousands of Canadian dollars - \$ "000s"
- Report negative amounts where cell numbers are parenthesized
- **If you have received a Corporate Structure**, please review the list of entities and make any necessary corrections. The Corporate Structure lists the Canadian entities expected to be consolidated in this report. Please return the Corporate Structure in the envelope provided.
- **If you have not received a Corporate Structure**, and are part of a Canadian consolidation, please check here:
- If actual data is not available, estimates may be used.
- The term "affiliates" used in this questionnaire covers *non-consolidated*:
 - parent, subsidiary and affiliated corporations
 - head offices, branches and divisions
 - affiliated joint ventures and partnerships
 - directors, officers and individual shareholders

Affiliates are entities within a common family of corporations controlled or significantly influenced by the reporting company or another company within the corporate family.

FURTHER INFORMATION

For further information, definitions of terms used, or questions concerning this survey, please consult the "Quarterly Survey of Financial Statements Reporting Guide" (available at www.statcan.ca/english/sdds/2501.htm), and/or contact Statistics Canada at:

Statistics Canada (OID - Jean Talon Building, second floor/ C12),
170 Tunney's Pasture Driveway,
Ottawa, Canada, K1A 0T6

Telephone: (877) 898-6686
Fax: (800) 552-4428
Email: QSFS-RTEF@statcan.ca

FAX OR OTHER ELECTRONIC TRANSMISSION DISCLOSURE

Statistics Canada advises you there could be risk of disclosure during facsimile or other electronic transmission. However, upon receipt of your information, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the Statistics Act.

REPORTING ENTITY

1. This report covers (please mark one only)	- a single corporation	<input type="radio"/>
	- part of a corporation (e.g. branch, division, head office)	<input type="radio"/>
	- a consolidated family of corporation	<input type="radio"/>
	- other (please specify below)	<input type="radio"/>

2. Does this reporting entity have investments in partnerships or joint ventures?	<input type="radio"/> YES	<input type="radio"/> NO
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3. Please explain any significant events, changes in accounting or basis of reporting that have impacted operations since the prior quarter. (if needed, additional space is available in the comments section on the last page)

Thank you for your co-operation

SECTION A - ASSETS			
Account	Balance Sheet Date		Instructions Report values gross (before deducting provisions and allowances)
	Day	Month Year	
ASSETS	Thousands of dollars		
1. Cash and deposits			
(a) Canadian currency	11300		Include demand and term deposits.
(b) foreign currency	11400		Include demand and term deposits.
2. Accounts receivable			Report amounts before deducting allowances for doubtful accounts.
(a) trade	12110		Goods and services receivables from businesses and affiliates. Report consumer credit at item 2 (b).
(b) consumer credit	17112		Credit card and other receivables due directly from households.
(c) other	12180		Include investment income receivables, tax rebates and recoverables; Report debt claims and non-trade receivables from affiliates at item 5 (b).
(d) (allowance for doubtful accounts)	(12800)		Report amounts related to accounts receivable.
3. Lease contracts			Include direct financing and sales type leases. Report allowance for doubtful accounts at line 13. Report operating lease receivables at item 2 (a).
(a) financial leases	12210		Report net of unearned finance and service charge income.
(b) residual value	12220		
4. Inventory			Report provisions for losses at line 13. Report inventory of assets leased to others and report at item 11 (a).
	13000		
5. Investments in affiliates			Report provisions for losses at line 13.
(a) shares and equity			Report investment in unconsolidated affiliates.
(1) in Canada	14110		Report cost of shares.
(2) outside Canada	14120		Report cost of shares.
(3) accumulated earnings	14200		Report for investments carried by the equity method.
(b) debt claims on affiliates			Include loans, advances, mortgages, notes, bonds and other claims. Report trade accounts receivable with affiliates at item 2 (a).
(1) in Canada	14310		Do not net with amounts owing to affiliates - see item 17 (a).
(2) outside Canada	14320		Do not net with amounts owing to affiliates - see item 17 (b).
6. Canadian investments - non-affiliates			Report provisions for losses at line 13.
(a) short-term paper	15190		Treasury bills, bankers' acceptances, commercial paper and other short-term paper.
(b) bonds and debentures	15130		Include both corporate and government issues.
(c) corporate shares, fund or trust units and other equity	15160		Report share warrants and options at line 8.
(d) other Canadian investments	15190		Include precious metals and gold and silver certificates. Report derivatives at line 8.
7. Foreign investments - non-affiliates	15200		Report cash and deposits at line 1, derivatives at line 8, mortgage loans at line 9, non-mortgage loans at line 10 and provisions for losses at line 13.
8. Derivatives	19900		Report gross asset positions. Include commodity contracts accounted for as cash flow hedges, other derivative contracts, warrants and options. Report liability positions at line 20.
9. Mortgage loans to non-affiliates	16000		Report provisions for losses at line 13.
10. Non-mortgage loans to non-affiliates	17000		Report provisions for losses at line 13.
11. Fixed assets			Include assets for own use, and for sale or rental to others.
(a) depreciable assets and land	18319		Include machinery, equipment, buildings, and own-account construction. Report capitalized leases at 11 (b).
(b) capitalized leases of lessee	18316		Report assets acquired under capital leases.
(c) (accumulated depreciation)	(18350)		Report accumulated depreciation related to items 11 (a) and (b).
(d) depletable assets	18360		Include depletable assets, deferred exploration and development charges. Report net of accumulated depletion.
12. Intangible assets	19100		Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 13.
13. Other assets	19800		Report assets not elsewhere specified including accumulated provisions for losses (credits) on inventories, investments and loans.
14. TOTAL ASSETS	10000	0	

SECTION B - LIABILITIES AND EQUITY			
Account	Balance Sheet Date		Instructions
	Day	Month Year	
Thousands of dollars			
LIABILITIES			
15. Accounts payable			
(a) trade	22110		
(b) other	22180		Include sales, excise and payroll taxes and accrued payables.
16. Income taxes payable	23000		Report income taxes recoverable at item 2 (c).
17. Amounts owing to affiliates			Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with unconsolidated affiliates at item 15 (a).
(a) in Canada	24100		Do not net with debt claims on affiliates - see Item 5 (b) (1).
(b) outside Canada	24200		Do not net with debt claims on affiliates - see Item 5 (b) (2).
18. Borrowing from non-affiliates			Report mortgage loans at item 18 (d).
(a) loans and overdrafts			
(1) from lenders in Canada	25700		Include Canadian and foreign lenders operating in Canada.
(2) from lenders outside Canada	25800		
(b) commercial paper	25200		Include bankers' acceptances and financial paper.
(c) bonds and debentures	25400		Include public and private placements and mortgage bonds.
(d) mortgage loans	25500		
(e) capital lease obligations	25184		Report the lessee's long term contract with the lessor.
19. Equity securities classified as liabilities	29950		Report equities classified as liabilities as required by CICA section 3861.
20. Derivatives	29900		Report gross liability positions. Include the liabilities of commodity contracts treated as hedges. Report the asset positions at line 8.
21. Future income taxes	27000		Report (debit) and credit balances.
22. Minority interest	28000		Report the minority interest related to consolidated subsidiaries.
23. Other liabilities	29000		Report liabilities not elsewhere specified. Include provisions for future costs and deferred income.
EQUITY			
24. Share capital			
(a) preferred	31100		
(b) common	31200		
25. Unitholders' capital	32300		Include owners' investments in trusts, funds or partnerships.
26. Contributed surplus	33000		
27. Accumulated other comprehensive income	36000		Report the accumulated unrealized gains (losses) related to line 62.
28. Retained earnings			
(a) opening balance	38100		
(b) net income (loss) for the current period	38200		Transfer from line 61.
(c) transfers from (to) share capital	38400		
(d) other additions (deductions)	38700		Please specify major items:
(e) dividends declared:			
(1) preferred shares	(38804)		
(2) common shares	(38806)		
(f) income trust distributions	(38300)		Include distributions of funds to the owners of the trust, fund or partnership.
(g) closing balance	38000	0	Sum of items 28 (a) to 28 (f).
29. TOTAL LIABILITIES AND EQUITY	39000	0	

SECTION C - INCOME STATEMENT

Account	From: Day Month Year		Instructions
	To: Day Month Year		
	Thousands of Dollars		
30. OPERATING REVENUE			
(a) sales of goods and services	41900		Report net of sales taxes.
(b) rental revenue	43000		
(c) other operating revenue	49000		Include royalties, commission revenue, franchise fees, and operating subsidies.
31. TOTAL OPERATING REVENUE	58410	0	
OPERATING EXPENSES			This section details components of cost of sales and selected operating expenses.
32. Wages and Salaries	55210		Include commissions paid to employees.
33. Employer portion of employee benefits	55220		Include EI, CPP / QPP and fringe benefits. Report pension expense at line 34.
34. Pension expense	62310		Report per CICA section 3461. Report "other benefits expense" at line 33.
35. Stock options expense	62340		Report per CICA section 3870.
36. Indirect taxes	55002		Include property, business, provincial health and capital taxes.
37. Depreciation	52100		
38. Depletion	52200		Report depletion and amortization related at item 11 (d).
39. Amortization			
(a) intangible assets and deferred charges	52350		
(b) tooling and special tooling costs	52330		
40. Resource royalties expense	55831		This applies only to mineral extraction and forestry companies.
41. Bad debt expense, charitable donations, and write-down of inventory	55600		Include bad debts expense related to accounts receivable.
42. Purchased goods and services	55001		Include purchased materials, services (e.g. legal, insurance, etc.), and subcontracting costs paid to business or to individuals who are not employees.
43. TOTAL OPERATING EXPENSES	58420	0	Sum of lines 32 to 42.
44. Operating income (loss)	58410	0	Line 31 less line 43.
OTHER REVENUE AND EXPENSES			
45. Canadian interest revenue	78500		Report gross interest and financial leasing revenue from Canadian sources.
46. Canadian dividends	78600		Report dividends received from Canadian companies.
47. Foreign interest and dividend revenue	78700		
48. Interest expense			Report interest paid to affiliates at items 48 (a) or 48 (d).
(a) short-term debt	(53132)		
(b) bonds and debentures	(53110)		Report gross before any premium or discount amortization. Report amortization at item 39 (a).
(c) mortgages	(53120)		
(d) other long-term debt	(53131)		Include long term interest paid on capital leases.
49. Dividends paid on equity securities classified as liabilities	(53400)		Include only dividends paid on securities reported as liabilities at line 19, per CICA section 3861.
50. Gains (losses) on the sale of assets	56300		Report realized gains (losses) on the sale of financial and fixed assets. Report value before income taxes. Report amounts related to derivatives at line 52.
51. Foreign currency gains (losses)	56100		Report realized and unrealized values. Report amounts related to derivatives at line 52 and other comprehensive income at line 62.
52. Derivatives gains (losses)	56400		Report all values related to derivatives whether realized or unrealized except for values reported at item 62(a).
53. Revaluations and (write-offs)	56200		Report revaluations to fair value and (write-offs) not reported in lines 51, 52 and 62.
54. Income (loss) before income tax	58460	0	
55. Current income tax expense	57100		Report Canadian income tax debits and (credits).
56. Future income tax expense	57200		Report Canadian income tax debits and (credits).
57. Income (loss) after income taxes	58470	0	

58.	Equity in unconsolidated affiliates	58100		Report the equity share of affiliates' net income or (loss). Use only if the investments are carried by the equity method.
59.	Minority shareholders' portion of net income of consolidated affiliates	58200		Report debits and (credits).
60.	Extraordinary gains (losses)	58300		Report net of income taxes.
61.	Net income (loss)	58480	0	Sum of lines 57 to 60. Transfer value to item 28 (b).
62.	Other comprehensive income			Report as per CICA section 1530 Comprehensive income.
	(a) add unrealized gains and (losses)	56500		Report unrealized gains (losses) on derivatives designated as cash flow hedges, hedges of unrealized foreign currency gains and (losses) and available-for-sale financial assets revalued to fair value. Report derivatives impairment at line 52 and any other asset impairment at line 53.
	(b) remove realized (gains) and losses	56600		Report the realization of (gains) or losses previously reported at item 62 (a).
	(c) income taxes	57300		Report income tax debits and (credits) related to other comprehensive income.
63.	Comprehensive income	58485	0	Sum of lines 61 and 62.
5-4800-160.1:Date STC / IOF-435-60184 (IC1 QUESTIONNAIRE)				

FOR INFORMATION ONLY

SECTION D - DISCLOSURE OF SELECTED ACCOUNTS			
Account	Thousands of Dollars		Instructions
64. CAPITAL EXPENDITURES	For the same time period as in Section C		Report quarterly capital expenditures. Report at acquisition cost net of GST input tax credits and government assistance. Do not net the proceeds of disposals against the reported capital expenditures. Include capitalized interest. Exclude assets associated with acquired companies. Report capitalized tooling costs at line 65.
(a) new buildings	59113		Include new structures, buildings, lease-held improvements and own-account construction.
(b) new machinery and new equipment	59114		
(c) used buildings, used machinery and land	59160		Include related capitalized costs.
(d) depletable assets	59200		
(e) capitalized leases	59130		Report the lessee's leases capitalized during the period.
(f) total capital expenditures	59000	0	Sum of items 64 (a) to 64 (e).
65. Capitalized tooling	59810		
INCOME STATEMENT DISCLOSURE			
		For the same date as in Section C	
66. Cost of goods and services sold	50500		Include direct wages, materials, fuel, and other overhead essential to producing the goods or services that were sold. Include the cost of goods purchased for resale. Exclude administration, management and other period costs.
67. Software costs expensed	55700		Report only the cost of own-used software whether purchased or licensed. Exclude any amount deferred and amortized.
68. Equity method dividends			Report value of dividends received excluded from income following the equity method of accounting and credited to 5 (a) (3).
(a) Canadian	75100		
(b) foreign	75200		
69. Unusual items	74700		Report unusual revenues or (expenses) affecting line 44 .
70. Consolidation accounting elimination of sales	58412		Report the value of sales between Canadian plants, divisions, and companies that were eliminated when preparing this report.
BALANCE SHEET DISCLOSURE			
		For the same date as in Section A	
71. Current assets	61200		
72. Current liabilities	61400		
PENSION PLAN FUNDING			
		For the same date as in Section A	
73. Funded status			Report the closing balance for pension plans held through a trustee at the end of a quarter. Exclude other benefits plans.
(a) plan assets	66100		Assets held by the trustee at market (fair) value.
(b) benefit obligation	66200		Actuarial obligation at the end of the quarter.
(c) funded status	66300	0	Report the (deficit) or surplus net position 73(a) minus 73 (b).
(d) accrued benefits (liability) asset	66500		Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.
OTHER DISCLOSURE			
74. Hours spent completing questionnaire	80005		Report the approximate number of hours required to collect data and complete the questionnaire this quarter.

Please use this section to report any comments you may have

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