



Ministry of Finance
Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

2003 Capital Tax Election of Associated Group Agreement for Allocation of \$5,000,000 Exemption

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the *Corporation Tax Act* to allocate the tax effect (maximum of \$15,000) from the group's \$5,000,000 exemption from taxable paid-up capital for all taxation years which end in the 2003 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2002 calendar year.

CT23 SCHEDULE 591

Applies to taxation years ending in the 2003 calendar year.

Corporation having a permanent establishment in Canada	Last taxation year ending in 2002 calendar	Ontario Allocation A	Total Assets T	Net Deduction A x [\$15,000 x (T ÷ X)] ND	Allocation of Net Deduction AND
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Authorized signing officer Title					
Name	Signature				
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Authorized signing officer Title					
Name	Signature				
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Authorized signing officer Title					
Name	Signature				
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Authorized signing officer Title					
Name	Signature				

Total Assets of Associated Group having permanent establishments in Canada - - - X	
Total Net Deductions of Associated Group having permanent establishments in Canada - - - - - TND	959
Total Allocated Net Deductions of Associated Group having permanent establishments in Canada - - - - - TAND	994