



The Ontario Gazette

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

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

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

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

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

2023849 ONTARIO INC.
BRAMPTON, ON



Ontario

GOVERNMENT NOTICE

Notice to Carriers Forfeiture of Surety Bond

LB# 000056
TRI-LINE EXPRESSWAYS LTD.
MISSISSAUGA ONTARIO

LB# 000353
MANAGEMENT CONSULTING SERVICES GROUP
INCORPORATED
O/A GREENLINE LOGISTICS
CONCORD ONTARIO

LB# 000601
METRO CENTRAL STORAGE & LOGISTICS INC.
THORNHILL OR TORONTO ONTARIO

Take notice that any person having claim arising out of a Load Brokerage Service against the above Load Brokers, who carried on business in the Province of Ontario, is required to file a claim

together with a copy of a court judgement with the Deputy Registrar of Motor Vehicles at:

301 St. Paul Street, 3rd Floor
St. Catharines, ON L2R 7R4

On or before JANUARY 9, 2003.

Note: Where the dollar value of the payable claims exceed the dollar value of the forfeited bond (\$10,000.00 **each**) the payment will be made on a pro rata basis.

Any queries contact: Louis Janetos, at telephone, 905-704-2534, or 1-800-387-7736 (Ontario only)

19/03

Greig Beatty
Deputy Registrar of Motor Vehicles

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et aux entreprises



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1269



Ontario Highway Transport Board

NOTICE

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

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

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

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

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

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

Halcon Crew Transport Inc. 46154
45 Charles St. E., 3rd Floor, Toronto, ON M4Y 1S2

Applies for an extra provincial operating licence as follows:

For the transportation of passengers who are employees of the Canadian Pacific Railway, for and on behalf of the Canadian Pacific Railway on a chartered trip:

1. from points in Ontario to the Ontario/Manitoba, Ontario/Quebec and Ontario/USA border crossings for furtherance to points as authorized by the relevant jurisdiction;

- (i) and for the return of the same passengers on the same chartered trip to point of origin.

Provided that there be no pick up or discharge of passengers except at point of origin.

- (ii) on a one way chartered trip to points as authorized by the relevant jurisdiction.

2. from points in the Provinces of Quebec and Manitoba and the United States of America as authorized by the relevant jurisdiction from the Ontario/Manitoba, Ontario/Quebec and Ontario/USA border crossings:

- (i) to points in Ontario and for the return of the same passengers on the same chartered trip to point of origin.

Provided that there be no pick up or discharge of passengers except at point of origin.

- (ii) to points in Ontario on a one way chartered trip without pick up or discharge of passengers in Ontario.

PROVIDED THAT the licensee be restricted to the use of Class "D" public vehicles as defined in paragraph (a) (iv) of subsection 1 of Section 7 of Regulation 982 under the *Public Vehicles Act*, RSO 1990, Chapter P. 54.

Applies for a public vehicle operating licence as follows: **46154-A**

For the transportation of passengers who are employees of the Canadian Pacific Railway, for and on behalf of the Canadian Pacific Railway on a chartered trip from points in Ontario.

PROVIDED THAT the licensee be restricted to the use of Class "D" public vehicles as defined in paragraph (a) (iv) of subsection 1 of Section 7 of Regulation 982 under the *Public Vehicles Act*, RSO 1990, Chapter P. 54.

Felix D'Mello
Board Secretary/
Secrétaire de la Commission

19/03

Government Notices Respecting Corporations Avis du gouvernement relatifs aux compagnies

Certificates of Dissolution Certificats de dissolution

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

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

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2003-03-18	
GT MEDICAL REHABILITATION CENTRE INC.	1496761
LCI RUBBER HOLDINGS INC.	348928
1303777 ONTARIO LTD.	1303777

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2003-03-19	
BASRA TRANSPORT INC.	1341197
CONID ENTERPRISES LTD.	410044
DOUGLAS M. HANCOCK REALTY LTD.	509081
DYNASTY WEDDINGS INC.	1142656
FIELD FOOD MARTS INC.	527327
J. G. HERSCHIED ASSOCIATES INC.	921942
KEN BRISCOE & SON LTD.	418732
SHIRE CONSULTING SERVICES INC.	1058469
SUNNY ENTERPRISES LIMITED	1270398
THUNDER BAY MESSENGER & TRANSFER LIMITED .	294629
WORK WILLING INC.	1060611
1380272 ONTARIO LTD.	1380272
654264 ONTARIO INC.	654264
782922 ONTARIO LIMITED.	782922
2003-03-20	
ADULT XXX VIDEO INC.	1078849

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario	Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
BARTLETT TRANSPORT LIMITED	886856	REGIONAL COMPUTER SERVICES LIMITED	252340
CHALLIS SALES & SERVICES INC.	508651	WILCOLM DEVELOPMENTS INC.	755188
J. E. JOHNSTON HARDWARE LIMITED	90304	1425347 ONTARIO INC.	1425347
LEIVONEN ENTERPRISES INC.	414752	2003-04-14	
MAGIOL INTERNATIONAL INC.	1376460	GAMI CONSULTANTS INC.	1201058
MARLAIN ADVERTISING SPECIALTIES INC.	730492	SANTE (BRANTFORD) LIMITED	377450
PERRY, KELLY INC.	637117	1300941 ONTARIO INC.	1300941
R. & M. PEAREN PHARMACY INC.	1115597	2003-04-15	
SIGNATURE REWARDS MARKETING INC.	1283415	FOGEL-GOLAB ENTERPRISES LIMITED	290564
SUE JAY INC.	951021	J. A. BROUILLARD LIMITED	100842
SYDNEY S. SHULEMSON & ASSOCIATES LTD.	384752	L B PAPER PRODUCTS LIMITED	268141
THE WOOL SHED INC.	460123	QTS TELECOM SERVICES INC.	1194262
V.F. GARMENT FACTORY LTD.	1118613	1372668 ONTARIO INC.	1372668
1277260 ONTARIO LTD.	1277260	2003-04-16	
2003-03-31		CORNERSTONE ENGINEERING AND RESTORATION INC.	673183
1419835 ONTARIO INC.	1419835	NU-AX TIMBER LTD.	1333522
1462922 ONTARIO INC.	1462922	TERRYAIR INC.	631239
2003-04-01		THE BELLEVILLE CLOTH COLOURING CORPORA- TION	723081
1122056 ONTARIO LIMITED	1122056	1015218 ONTARIO LIMITED	1015218
2003-04-02		1015219 ONTARIO LIMITED	1015219
ALL-SEAL HOME BASEMENT WATERPROOFING LTD.	1166609	580048 ONTARIO LIMITED	580048
DINEL INVESTMENTS LIMITED	337520	2003-04-17	
ORILLIA PROFESSIONAL SERVICE CLINIC INC.	908235	ACG 30 INC.	1390143
THE PERFECT CHINESE RESTAURANT LTD.	602784	CALE DOUCETTE CONSTRUCTION LIMITED	137429
2003-04-04		DS-9 COURIER & CARTAGE LTD.	1256851
BRIDGEPORT ON THE LAKE INC.	860002	ESEFULL (CANADA) LTD.	771844
CALLAWAY MOBILE FEEDS LIMITED	210634	FENTON DRUG LIMITED	563522
GADDIS FRESH FRUITS INC.	988394	FLYING FISH FILMS LTD.	1057067
JASAK LTD.	446685	GOLDEN CUT LTD.	1274725
LANCE 2000 CORPORATION	1190490	GRENAN ENTERPRISES INC.	1214806
MINITECH LIMITED	244736	LYNN & LYNN HOLDINGS LIMITED	999708
RICH-VIEW FLOORS INC.	799737	NEW TORONTO MOTORS LIMITED	209202
YORK BROADWAY DEVELOPMENTS INC.	1072646	ONTARIO HYDRO INTERNATIONAL INC.	1040574
1025657 ONTARIO LTD.	1025657	SINO-CAN IMMIGRATION CONSULTANTS INC.	1401784
1229157 ONTARIO LIMITED	1229157	TBR HOLDINGS INC.	1306279
1245401 ONTARIO LTD.	1245401	THE FILMAR CORPORATION	733860
1277068 ONTARIO LIMITED	1277068	WILKINS LANGILLE FUELS LTD.	657487
2003-04-07		1345745 ONTARIO LIMITED	1345745
ARMSTRONG IT CANADA LIMITED	1449906	1361147 ONTARIO LIMITED	1361147
BLACK'S ELECTRIC INC.	1114873	369548 ONTARIO LIMITED	369548
CODE & CODE LTD.	1168746	424148 ONTARIO INC.	424148
HEINBUCK CARTAGE CO. LTD.	567087	2003-04-22	
LETCOM BUSINESS PRODUCTS LTD.	412572	AIR FARCE TV4 INC.	1195851
PAUL'S HEATING SERVICE LTD.	305152	AIR 500 LIMITED	1322685
RAMBLERS' ART LIMITED	860681	BEYOND THE CALL PRODUCTIONS LIMITED	1141143
1090 DAWSON HOLDINGS LIMITED	686978	CREDITVIEW CHINESE RESTAURANT INC.	930152
1264073 ONTARIO INC.	1264073	ESCAPE CLAUSE PRODUCTIONS LIMITED	1149074
1327662 ONTARIO LIMITED	1327662	EVIDENCE OF BLOOD PRODUCTIONS LIMITED	1200739
2003-04-09		FINDING BUCK MCHENRY PRODUCTIONS LIMITED	1368903
FUTURE VISION MARKETING INC.	1397960	GLOBE PARK LIMITED	1000185
MASCOT (CANADA) INCORPORATED	1132369	HOLIDAY AFFAIR PRODUCTIONS LIMITED	1184338
1410745 ONTARIO INC.	1410745	IAN BEARD CONSTRUCTION LTD.	703729
2003-04-10		MUSEUM PRODUCTIONS LIMITED	1378458
DRK ENERGY CONSULTING LTD.	1270534	POLYMARK TRADING LIMITED	1151231
JOSEPH A. OUELLETTE INSURANCE AGENCY (1987) LTD.	748795	REXGATE HOLDINGS LIMITED	286078
R & D LIVINGSTON HOLDINGS INC.	1351015	ROCK A BYTE PRODUCTIONS LIMITED	1438574
SIRIUS MANAGEMENT INC.	530340	TEMPLE STREET/SUMMER'S END PRODUCTIONS LIMITED	1304210
2003-04-11		VIKING EXPRESS INC.	682127
HAWEATER INVESTMENTS LTD.	262421	1010598 ONTARIO INC.	1010598
SPRUCEHEM INCORPORATED	270326	1109643 ONTARIO INC.	1109643
TARVAN SMALL BUSINESS DEVELOPMENT CORPORATION	934972	1406882 ONTARIO LIMITED	1406882
2003-04-12		1464692 ONTARIO INC.	1464692
CRICKMORE TRUCKING LIMITED	375470	354510 ONTARIO INC.	354510
ED-WAN HOLDINGS LIMITED	1054956	728105 ONTARIO LIMITED	728105
GILCHRIS ASSOCIATES INC.	928733	900938 ONTARIO LIMITED	900938
GRANITWARE SYSTEMS INC.	1134946	2003-04-23	
JAMES HOLLIDAY CONSTRUCTION LIMITED	67663	CLWY DEVELOPMENT INC.	1289611
PN AUTO SALES INC.	1242584	DODGE & DODGE CORP. LIMITED	649087
POWCO ENTERPRISES INC.	1286963		

Name of Corporation:	Ontario Corporation Number
Dénomination sociale	Numéro de la
de la compagnie :	compagnie en Ontario

H.C. CAMIRRAL LTD.	631305
K. GRANT SERVICES LTD.	375402
LAMA TOURS INTERNATIONAL, INC.	1329286
LEC REALTY LIMITED	996448
OUR MILLENIUM EVENT INC.	1310105
PRO AQUA ENGINEERING INC.	922329
SENTINEL CORPORATION	1337476
THE THIRD LOOP INC.	1058116
VINCENTS FURNITURE LIMITED	219332
W. EGNER & ASSOCIATES LTD.	850746
WINTER ASSOCIATES INTERNATIONAL LTD.	1027639
1276375 ONTARIO INC.	1276375
1379465 ONTARIO LIMITED.	1379465
1404478 ONTARIO LIMITED.	1404478
355314 ONTARIO INC.	355314
913108 ONTARIO LIMITED.	913108
967005 ONTARIO LIMITED.	967005
2003-04-24	
DR. SCOTT WESTON TAYLOR INC.	1351372
H & J MUFFLER + LTD.	1023309
K. MIR INC.	1335158
LEGEND INTERIORS INC.	1040362
SOFTLOGIC INC.	842840
TOKYO CENTER INC.	826170
1450106 ONTARIO LIMITED.	1450106
2000679 ONTARIO INC.	2000679

B. G. HAWTON,
 Director, Companies and Personal Property
 Security Branch
 Directrice, Direction des compagnies et des
 sûretés mobilières

19/03

Erratum Notice Avis d'Erreur

Vide Ontario Gazette, Vol. 134-3 dated January 20, 2001.

NOTICE IS HEREBY GIVEN that the notice issued under Section 240 of the *Business Corporations Act* set out in the issue of the Ontario Gazette of January 20, 2001 with respect to the cancellation of the Certificate of Incorporation of 967585 ONTARIO LIMITED, was issued in error and is null and void.

Cf. Gazette de l'Ontario, Vol. 134-3 datee Janvier 20, 2001.

PAR LA PRESENTE, nous vous informons que l'avis emis en vertu de l'article 240 de la *Loi sur les compagnies* et enonce dans la Gazette de l'Ontario du Janvier 20, 2001 relativement a l'annulation du certificat de constitution en personne morale de 967585 ONTARIO LIMITED a ete delivre par erreur et qu'il est nul et sans effet.

B.C. HAWTON,
 Director, Companies and Personal Property
 Security Branch
 Directrice, Direction des compagnies et des
 sûretés mobilières

19/03

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

NOTICE IS HEREBY GIVEN under subsection 241 (3) of the *Business Corporations Act* that unless the corporations listed hereunder comply

with the filing requirements under the *Corporations Information Act* within 90 days of this notice orders dissolving the corporation(s) will be issued. The effective date precedes the corporation listings.

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

Name of Corporation:	Ontario Corporation Number
Dénomination sociale	Numéro de la
de la compagnie :	compagnie en Ontario

2003-04-25	
THE NU-SPEC CORPORATION	2016894
2016848 ONTARIO LIMITED.	2016848
2003-04-30	
AZTEX IMPORT & EXPORT INC.	1539601
BRONCO BUSTERS BBQ INC.	1522585
SUNFLOWER TRADING CORPORATION.	1539582
1527058 ONTARIO INC.	1527058
LIZCOM DESIGNS INC.	1540381
S & T HOLDINGS LTD.	2015386
S & T REALTY LTD.	2015385
1539664 ONTARIO INC.	1539664

B. G. HAWTON,
 Director, Companies and Personal Property
 Security Branch
 Directrice, Direction des compagnies et des
 sûretés mobilières

19/03

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

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

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

Name of Corporation:	Ontario Corporation Number
Dénomination sociale	Numéro de la compagnie
de la compagnie :	en Ontario

2003-04-25	
D.A.R.E. (DRUG ABUSE RESISTANCE EDUCATION) ..	1083713

B. G. HAWTON,
 Director, Companies and Personal Property
 Security Branch
 Directrice, Direction des compagnies et des
 sûretés mobilières

19/03

Order in Council Décret

O.C./Décret 966/2003

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and concurrence of the Executive Council, orders that:

Sur la recommandation du soussigné, le lieutenant-gouverneur, sur l'avis et avec le consentement du Conseil des ministres, décrète ce qui suit :

PURSUANT TO subsection 2(2) of the *Executive Council Act*, R.S.O. 1990, c. E.25, the administration of Part IV of the *Child and Family Services Act*, R.S.O. 1990, c. C-11, is assigned to the Ministry of Public Safety and Security,

AND FURTHER PURSUANT TO subsection 5(1) of the *Executive Council Act*, all of the powers and duties of the Minister of Community, Family and Children's Services under sections 88, 89, 90, 92, and 217, of the *Child and Family Services Act* are transferred and assigned to the Minister of Public Safety and Security,

AND FURTHER THAT this Order-in-Council will be effective as of August 1, 2003.

Recommended

ERNIE EVES
Premier and President of the Council

Concurred

ROBERT RUNCIMAN
Chair of Cabinet

Approved and Ordered May 1, 2003.

(6794) 19 JAMES BARTELMAN
Lieutenant Governor of Ontario

Ministry of Finance Ministère des Finances

NOTICE

DIRECTION BY MINISTER OF FINANCE UNDER SUBSECTIONS 18(1) AND 27(2) OF THE MUNICIPAL ELECTIONS ACT, 1996 AND SECTION 15 OF THE ASSESSMENT ACT

1. Pursuant to subsection 18(1) of the *Municipal Elections Act, 1996*, the municipal clerk may divide a local municipality into voting subdivisions on or before May 23, 2003.

The clerk must notify the Municipal Property Assessment Corporation of any boundary changes by this same date.

2. Pursuant to section 15 of the *Assessment Act*, the Municipal Property Assessment Corporation will conduct a municipal enumeration in the following manner:

- a) information on the inhabitants of each municipality and locality in Ontario contained in the database of the Municipal Property Assessment Corporation shall be confirmed with information contained in National Register of Electors maintained by Elections Canada as at April 1, 2003; and

- b) between May 12, 2003 and June 16, 2003, the Municipal Property Assessment Corporation shall conduct a municipal enumeration by mail addressed to those inhabitants of each municipality and locality in Ontario in respect of whom the information in its database cannot be confirmed by comparison with the National Register of Electors.

3. Information to be collected will include the name of each occupant (last, middle and first name); gender (male or female); date of birth (year, month and day); citizenship (whether a Canadian citizen or not); occupancy status (owner, tenant, spouse or other); where the person lives (in the unit being enumerated, elsewhere in the municipality, in another municipality); religion (whether Roman Catholic or not); French Language Education rights (whether the occupant has these rights); and school board support (for voting for school board trustees).

4. Pursuant to subsection 27(2) of the *Municipal Elections Act, 1996*, the municipal clerk will prepare and provide a certified copy of the final list of changes to the voters' list, together with a copy of the approved applications to the Municipal Property Assessment Corporation, within thirty-two days after voting day.

Dated at Toronto, this 30th day of April, 2003.

(6795) 19

THE HONOURABLE JANET ECKER
Minister of Finance

Foreign Cultural Objects Immunity From Seizure Act Determination

Pursuant to delegated authority and in accordance with subsection 1(1) of the *Foreign Cultural Objects Immunity from Seizure Act*, R.S.O. 1990, c.F.23, the works of art or objects of cultural significance listed in the attached Schedule "A", which works or objects are to be on temporary exhibition during *The Age of Watteau, Chardin and Fragonard: Masterpieces of French Genre Painting* exhibition at the National Gallery of Canada in Ottawa pursuant to agreements with the lenders named in the attached Schedule "A", are hereby determined to be of cultural significance and the temporary exhibition of these works or objects in Ontario to be in the interest of the people of Ontario.

Determined by Rita Scagnetti
Assistant Deputy Minister

Schedule A

	LENDER	ARTIST	TITLE	DESCRIPTION	INVENTORY NO.
1.	Musée Granet France, Aix-en-Provence	Dandré-Bardon, Michel-François	Childhood, 1743	oil on canvas 36.5 x 28.7 cm	997.1.1
2.	Musée Granet France, Aix-en-Provence	Dandré-Bardon, Michel-François	Youth, 1744	oil on canvas 36.5 x 28.8 cm	997.1.3
3.	Private Collection France, Les Chesnay	Hallé, Jean-Noël	Portrait of Françoise-Geneviève Lorry and of her son Jean-Noël, 1758	oil on canvas 73 x 60.8 cm	1946.7.6
4.	Musée des Beaux-Arts de Lyon France, Lyon	Greuze, Jean-Baptiste	The Woman of Good Deeds, 1775	oil on canvas 112 x 146 cm	
5.	Musée Fabre France, Montpellier	Greuze, Jean-Baptiste	The Sleeping Schoolboy, 1755	oil on canvas 66 x 52 cm	837.1.35
6.	Musée Fabre France, Montpellier	Vernet, Claude-Joseph	The Approach to a Fair, 1774	oil on canvas 97 x 162 cm	837.1.91
7.	Private Collection France, Paris	Jeaurat, Étienne	Village Fair, 1748	oil on canvas 59.5 x 107 cm	
8.	Musée Carnavalet France, Paris	Chardin, Jean-Baptiste-Siméon	The Game of Billiards, c.1725	oil on canvas 55 x 82.5 cm	P2081
9.	Musée Carnavalet France, Paris	Robert, Hubert	The Demolition of Houses on the Pont-au-Change in 1788, 1788	oil on canvas 80 x 155 cm	P172 (inv. MV 787)
10.	Musée de la Chasse et de la Nature France, Paris	Oudry, Jean-Baptiste	Lice Feeding her Pups, 1752	oil on canvas 103.5 x 132 cm	72.2.1
11.	Musée du Louvre France, Paris	Subleyras, Pierre Hubert	The Amorous Courtisan, c.1745	oil on canvas 30 x 22 cm	R.F. 1985-80
12.	Musée du Louvre France, Paris	Troy, Jean François de	The Hunt Luncheon, 1737	oil on canvas 241 x 170 cm	R.F. 1990-18
13.	Musée du Louvre France, Paris	Vernet, Claude-Joseph	Constructing a Main Road, 1774	oil on canvas 97 x 162 cm	INV. 9331
14.	Private Collection France, Paris	Trinquesse, Louis Rolland	Interior Scene with Two Women and a Gentleman, 1776	oil on canvas 96.5 x 12.2 cm	
15.	Musée Hyacinthe-Rigaud France, Perpignan	Saint-Aubin, Gabriel de	The Meeting on the Boulevard 1760	oil on canvas 80 x 63 cm	840.2.12
16.	Musée Joseph-Déchelette France, Roanne	Lépicié, Nicolas Bernard	The Departure of the Poacher, 1780	oil on canvas 81 x 65 cm	7274
17.	Musée des Beaux-Arts de la ville de Rouen France, Rouen	Fragonard, Jean-Honoré	The Laundresses, c.1759-60	oil on canvas 59.5 x 73.3 cm	880.1
18.	Musée d'art moderne France, Saint-Étienne	Garnier, Michel	In the Artist's Studio, c.1792-95	oil on canvas 58.5 x 73.5 cm	Peyret f 262

	LENDER	ARTIST	TITLE	DESCRIPTION	INVENTORY NO.
19.	Musée Ephrussi-de-Rothschild France, Saint-Jean-Cap-Ferrat	Boucher, François	"Of Three Things, Will You Do One For Me?": The Game of Pied-de-Bœuf, c.1733-34	oil on canvas 105 x 85 cm	
20.	Private Collection France, Tours	Hallé, Jean-Noël	The Education of the Rich, 1765	oil on canvas 33.3 x 42.5 cm	1946.7.6
21.	Private Collection France, Tours	Hallé, Jean-Noël	The Education of the Poor, 1765	oil on canvas 33.3 x 42.5 cm	1946.7.6
22.	Staatliche Museen zu Berlin Gemäldegalerie Germany, Berlin	Chardin, Jean-Baptiste-Siméon	The Young Draftsman, 1737	oil on canvas 81 x 67 cm	2076
23.	Staatliche Museen zu Berlin Gemäldegalerie Germany, Berlin	Watteau, Jean-Antoine	Love in the French Theatre, c.1716	oil on canvas 37.2 x 48.1 cm	468
24.	Staatliche Museen zu Berlin Gemäldegalerie Germany, Berlin	Watteau, Jean-Antoine	Love in the Italian Theatre, c.1718	oil on canvas 37.2 x 47.9 cm	470
25.	Staatliche Museen zu Berlin Gemäldegalerie Germany, Berlin	Watteau, Jean-Antoine	Iris (The Dance), c.1720	oil on canvas 97.2 x 116.2 cm	BRD-Leihgabe
26.	Staatliche Kunsthalle Karlsruhe Germany, Karlsruhe	Danloux, Henri-Pierre	Mademoiselle Duthé, 1792	oil on canvas 81 x 65 cm	2755
27.	Alte Pinakothek, Bayerische Staatsgemäldesammlungen Germany, Munich	Trinquesse, Louis Rolland	The Music Party, 1774	oil on canvas 194 x 133 cm	HuW 37
28.	Alte Pinakothek, Bayerische Staatsgemäldesammlungen Germany, Munich	Lemoine, François	A Hunting Party, 1723	oil on canvas 211 x 185 cm	126
29.	Stiftung Preussische Schlösser und Gärten Berlin- Brandenburg Germany, Potsdam	Pater, Jean-Baptiste	The Pyramid of Chicken Wings and Thighs Elevated on a Plate of Destiny by Madame Bouvillon, before 1733	oil on canvas 27 x 37 cm	GK I 5061
30.	Stiftung Preussische Schlösser und Gärten Berlin- Brandenburg Germany, Potsdam	Pater, Jean-Baptiste	Madame de Bouvillon Who, in Order to Tempt Destiny, Asks Him to Look for Lice, before 1733	oil on canvas 28.2 x 37.9 cm	GK I 5073
31.	Stiftung Preussische Schlösser und Gärten Berlin- Brandenburg Germany, Potsdam	Pater, Jean-Baptiste	Madame Bouvillon Opens the Door to Ragotin Who Hits her in the Face, front before 1735	oil on canvas 28.3 x 38 cm	GK I 5074
32.	Stiftung Preussische Schlösser und Gärten Berlin- Brandenburg Germany, Potsdam	Troy, Jean François de	The Declaration of Love, 1731	oil on canvas 71 x 91 cm	GK I 5634
33.	Staatliches Museum Schwerin Germany, Schwerin	Boilly, Louis-Léopold	The Painter in her Studio, 1796	oil on canvas 49.9 x 60.5 cm	G 240
34.	Museum Boijmans Van Beuningen Netherlands, Rotterdam	Robert, Hubert	The Artist in his Studio, c.1763-65	oil on canvas 37 x 46 cm	2586 (OK)
35.	State Hermitage Museum Russia, Saint Petersburg	Boilly, Louis-Léopold	The Game of Billiards, 1807	oil on canvas 56 x 81 cm	5666
36.	State Hermitage Museum Russia, Saint Petersburg	Fragonard, Jean-Honoré	The Stolen Kiss, c.1776-88	oil on canvas 45 x 55 cm	1300
37.	State Hermitage Museum Russia, Saint Petersburg	Greuze, Jean-Baptiste	Filial Piety, 1763	oil on canvas 115 x 146 cm	1168

	LENDER	ARTIST	TITLE	DESCRIPTION	INVENTORY NO.
38.	State Hermitage Museum Russia, Saint Petersburg	Watteau, Jean-Antoine	The Marmot, c.1715-16	oil on canvas 40.5 x 32.5 cm	1148
39.	Museo Thyssen-Bornemisza Spain, Madrid	Boucher, François	A Lady Fastening her Garter (La Toilette), 1742	oil on canvas 52.5 x 66.5 cm	58 (1967.4)
40.	Museo Thyssen-Bornemisza Spain, Madrid	Lépicié, Nicolas Bernard	Interior of a Customs House, 1775	oil on canvas 98 x 164 cm	219 (1966.2)
41.	Nationalmuseum Sweden, Stockholm	Boucher, François	The Milliner (Morning) 1746	oil on canvas 64 x 53 cm	NM 772
42.	Nationalmuseum Sweden Stockholm	Chardin, Jean-Baptiste-Siméon	The Morning Toilette, c.1741	oil on canvas 49 x 39 cm	NM 782
43.	Nationalmuseum Sweden Stockholm	Lancret, Nicolas	Blindman's Buff, c.1728	oil on canvas 37 x 47 cm	NM 844
44.	Musée Cantonal des Beaux-Arts Switzerland, Lausanne	Sablet, Jacques	Blindman's Buff, c.1728	oil on canvas 104 x 155.5 cm	1980-017
45.	Fitzwilliam Museum U.K. (England) Cambridge	Fragonard, Jean-Honoré; Gérard, Marguerite	The Reader, c.1785	oil on canvas 85.1 x 73.9 cm	1946.7.6
46.	Private Collection U.K. (England) London	Fragonard, Jean-Honoré	Sketch for "The Lock", c.1778	oil on canvas 24.5 x 33.5 cm	L926
47.	National Gallery U.K. (England) London	Lancret, Nicolas	A Lady in a Garden Taking Coffee with Some Children, c.1742	oil on canvas 116 x 125 x 13 cm	NG6422
48.	National Gallery U.K. (England) London	Saint-Aubin, Gabriel de	A Street Show in Paris, 1760	oil on canvas 100.9 x 84.8 x 8 cm	NG2129
49.	Royal Collection Trust U.K. (England) London	Greuze, Jean-Baptiste	Silence! 1759	oil on canvas 62.9 x 50.8 cm	
50.	Victoria & Albert Museum U.K. (England) London	Troy, Jean François de	The faithful maid (The alarm), c.1723	oil on canvas 69.5 x 63.8 cm	518-1882
51.	Private Collection U.K. (England) London	Greuze, Jean-Baptiste	Child Playing with a Dog, 1767	oil on canvas 62.9 x 52.7 cm	
52.	National Galleries of Scotland U.K. (Scotland) Edinburgh	Greuze, Jean-Baptiste	Boy with a Lesson Book, 1757	oil on canvas 62 x 48 cm	NG 436
53.	National Galleries of Scotland U.K. (Scotland) Edinburgh	Watteau, Jean-Antoine	Venetian Pleasures, c.1718-19	oil on canvas 55.9 x 45.7 cm	NG 439
54.	Private Collection U.S.A. Arizona Flagstaff	Chardin, Jean-Baptiste-Siméon	The Embroiderer, c.1733-38	oil on canvas 19 x 16.5 cm	
55.	J. Paul Getty Museum U.S.A. California Los Angeles	Greuze, Jean-Baptiste	The Laundress, 1761	oil on canvas 40.6 x 32.9 cm	83.PA.387
56.	J. Paul Getty Museum U.S.A. California Los Angeles	Troy, Jean François de	Before the Ball, 1735	oil on canvas 82.2 x 64.9 cm	84.PA.688
57.	Private Collection U.S.A. California Malibu	Coypel, Charles-Antoine	Children's Games, 1728	oil on canvas 64 x 80 cm	
58.	Wadsworth Atheneum Museum of Art U.S.A., Connecticut Hartford	Greuze, Jean-Baptiste	Indolence, 1756-57	oil on canvas 64.8 x 48.8 cm	1934.11
59.	Wadsworth Atheneum Museum of Art U.S.A., Connecticut Hartford	Robert, Hubert	Jean-Antoine Roucher (1745-1794) as he prepares to be transferred from Sainte-Pélagie to Saint-Lazare, c.1794	oil on canvas 32 x 40 cm	1937.1
60.	Corcoran Gallery of Art U.S.A. - D.C. , Washington	Chardin, Jean-Baptiste-Siméon	The Scullery Maid, 1738	oil on canvas 45.4 x 37 cm	26.39
61.	National Gallery of Art U.S.A. - D.C. , Washington	Boilly, Louis-Léopold	The Cardsharp on the Boulevard, 1806	oil on wood 24 x 33 cm	2000.5.1

	LENDER	ARTIST	TITLE	DESCRIPTION	INVENTORY NO.
62.	National Gallery of Art U.S.A. - D.C. , Washington	Chardin, Jean-Baptiste-Siméon	Soap Bubbles, c.1735-40	oil on canvas 93 x 74.6 cm	1942.5.1
63.	National Gallery of Art U.S.A. - D.C. , Washington	Chardin, Jean-Baptiste-Siméon	The House of Cards c.1737	oil on canvas 82.2 x 66 cm	1937.1.90
64.	National Gallery of Art U.S.A. - D.C. , Washington	Chardin, Jean-Baptiste-Siméon	The Kitchen Maid, 1738	oil on canvas 46.2 x 37.5 cm	1952.5.38
65.	National Gallery of Art U.S.A. - D.C. , Washington	Chardin, Jean-Baptiste-Siméon	The Attentive Nurse	oil on canvas 46.2 x 37 cm	1952.5.37
66.	National Gallery of Art U.S.A. - D.C. , Washington	Fragonard, Jean-Honoré	The Happy Family, after 1769	oil on canvas 53.9 x 65.1 cm	1960.6.12
67.	National Gallery of Art U.S.A. - D.C. , Washington	Fragonard, Jean-Honoré	A Young Girl Reading, c.1771-73	oil on canvas 81.1 x 64.8 cm	1961.16.1
68.	National Gallery of Art U.S.A. - D.C. , Washington	Lancret, Nicolas	Picnic after the Hunt, c.1738	oil on canvas 61.5 x 74.8 cm	1952.2.22
69.	Krannert Art Museum U.S.A. Illinois Champaign	Lancret, Nicolas	The Bourbon-Conti Family, c.1737	oil on canvas 49.3 x 66.7 cm	1967-3-5
70.	The Art Institute of Chicago U.S.A., Illinois Chicago	Boucher, François	Is He Thinking about Grapes? 1747	oil on canvas 80.8 x 68.5 cm	1973.304
71.	Museum of Fine Arts U.S.A., Massachusetts Boston	Lancret, Nicolas	Luncheon Party in the Park, c.1735	oil on canvas 54.1 x 46 cm	65.2649
72.	Museum of Fine Arts U.S.A. Massachusetts Boston	Watteau, Jean-Antoine	The Perspective, c.1716-17	oil on canvas 46.7 x 55.3 cm	23.573
73.	Fogg Art Museum HUAM U.S.A. Massachusetts Cambridge	Fragonard, Jean-Honoré	The First Steps, c.1780-85	oil on canvas 44.45 x 55.25 cm	1961.166
74.	Sterling & Francine Clark Art Institute U.S.A., Massachusetts, Williamstown	Robert, Hubert	Laundress and Child, 1761	oil on canvas 35.1 x 31.6 cm	1955.843
75.	Worcester Art Museum U.S.A., Massachusetts Worcester	Greuze, Jean-Baptiste	The Neapolitan Gesture, 1757	oil on canvas 73 x 94.3 cm	1964.113
76.	Detroit Institute of Arts U.S.A., Michigan Detroit	Aubry, Étienne	The Shepherdess of the Alps, 1775	oil on canvas 50.8 x 62.2 cm	48.12
77.	Saint Louis Art Museum U.S.A., Missouri Saint Louis	Fragonard, Jean-Honoré	The Washerwomen, c.1759-60	oil on canvas 61.5 x 73 cm	76:1937
78.	Frick Collection U.S.A. - New York, New York	Boucher, François	Presumed Portrait of Madame Boucher, 1743	oil on canvas 57.2 x 68.3 cm	1937.1.139
79.	Frick Collection U.S.A. - New York, New York	Watteau, Jean-Antoine	The Portal of Valenciennes, c.1710	oil on canvas 32.5 x 40.5 cm	1991.1.173
80.	The Metropolitan Museum of Art U.S.A. - New York, New York	Fragonard, Jean-Honoré	The Lost Forfeit or Captured Kiss, 1759-61	oil on canvas 48.3 x 63.5 cm	56.100.1
81.	The Metropolitan Museum of Art U.S.A. - New York, New York	Greuze, Jean-Baptiste	The Broken Eggs, 1756	oil on canvas 73 x 94 cm	20.155.8
82.	The Metropolitan Museum of Art U.S.A. - New York, New York	Pater, Jean-Baptiste	The Fair at Bezons, 1733-36	oil on canvas 106.7 x 142.2 cm	49.7.52

	LENDER	ARTIST	TITLE	DESCRIPTION	INVENTORY NO.
83.	The Metropolitan Museum of Art U.S.A. - New York, New York	Watteau, Jean-Antoine	Mezzetin, c.1718-20	oil on canvas 55.2 x 43.2 cm	34.138
84.	Private Collection U.S.A. - New York, New York	Danloux, Henri-Pierre	The Baron de Besenval in his Salon de Compagnie, 1791	oil on canvas 46 x 37 cm	1946.7.6
85.	Private Collection U.S.A. - New York, New York	Fragonard, Jean-Honoré	The Charlatans, c.1775-80	oil on canvas 49 x 38 cm	
86.	Private Collection U.S.A. - New York, New York	Lancret, Nicolas	A Hunter and his Servant, c.1725	oil on canvas 82.5 x 65 cm	
87.	Toledo Museum of Art U.S.A. - Ohio, Toledo	Fragonard, Jean-Honoré	Blindman's Buff, c.1750-55	oil on canvas 116.8 x 91.4 cm	1954.43
88.	Private Collection U.S.A. - Texas, Dallas	Boilly, Louis-Léopold	Woman Showing her Portrait, c.1790	oil on canvas 45.7 x 54.5 cm	
89.	Kimbell Art Museum U.S.A. - Texas, Fort Worth	Chardin, Jean-Baptiste-Siméon	Young Student Drawing, c.1733-38	oil on canvas 21 x 17.1 cm	AP 1982.07
90.	Kimbell Art Museum U.S.A. - Texas, Fort Worth	Greuze, Jean-Baptiste	Simplicity, 1759	oil on canvas 71.1 x 59.7 cm	AP 1985.03
91.	Chrysler Museum of Art U.S.A. - Virginia, Norfolk	Boucher, François	Pastoral: The Vegetable Vendor, c.1735	oil on canvas 241.3 x 170.2 cm	71.504
92.	Virginia Museum of Fine Arts U.S.A. - Virginia, Richmond	Boilly, Louis-Léopold	The Electric Spark, c.1791	oil on canvas 46.1 x 55.3 cm	73.31
93.	Virginia Museum of Fine Arts U.S.A. - Virginia, Richmond	Loo, Carle van	A Pasha having his Mistress' Portrait Painted, 1737	oil on canvas 66 x 76 cm	59.20
94.	Private Collection U.S.A. - Washington, Bellevue	Drolling, Martin	Peasants in a Rustic Interior, c.1800	oil on canvas 66 x 93 cm	

(6793) 19

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

PUBLIC NOTICE

The rules of procedure and the fees and costs related to applications for Private Bills are set out in the Standing Orders of the Legislative Assembly. Copies of the Standing Orders, and the guide "Procedures for Applying for Private Legislation", may be obtained from the Legislative Assembly's Internet site at <http://www.ontla.on.ca> or from:

Committees Branch
Room 1405, Whitney Block, Queen's Park
Toronto, Ontario M7A 1A2

Telephone: 416/325-3500 (Collect calls will be accepted.)

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

(8699) T.F.N.

CLAUDE L. DESROSIERS,
Clerk of the Legislative Assembly.

**Applications to Provincial Parliament
Demandes au Parlement provincial**

**SOCIETY OF PROFESSIONAL ACCOUNTANTS
OF ONTARIO**

NOTICE IS HEREBY GIVEN that on behalf of the Society of Professional Accountants of Ontario, application will be made to the Legislative Assembly of the Province of Ontario for an Act to enable the Society to grant to its members the exclusive use of the designation "Registered Professional Accountant" and the initials "R.P.A.", and to enable it to govern and discipline its members. The applicant represents that it is a corporation without share capital.

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

Dated at Toronto, this 31st day of March, 2003

(4256) 15 to 19

LOUISE S. PELY, Q.C.
For and on behalf of the Applicant

CALEDON TEEN RANCH

NOTICE IS HEREBY GIVEN that on behalf of CALEDON TEEN RANCH application will be made to the Legislative Assembly of the Province of Ontario for an Act to exempt certain land from taxation for municipal and school purposes beginning in 2003 and to cancel the taxes for municipal and school purposes that were payable from 1996 to 2002 by CALEDON TEEN RANCH.

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

Dated at the Town of Orangeville, this 3rd day of May, 2003

JACQUELINE M. CONNOR
CARTER & ASSOCIATES
Barristers, Solicitors & Trademark Agents
Tel: (519) 942-0001
Solicitors for Caledon Teen Ranch

(4284) 18 to 21

Corporation Notices Avis relatifs aux compagnies

GRINDSTONE CO-OPERATIVE VENTURE FUND INC.

TAKE NOTICE CONCERNING THE VOLUNTARY DISSOLUTION of Grindstone Co-operative Venture Fund Inc., date of Incorporation, November 23, 1998.

This notice is filed under subsection 164(1) of the *Co-operative Corporations Act* (Ontario).

By consent in writing of all members of the Corporation, articles of dissolution will be delivered to the Minister of Finance for the purpose of voluntarily dissolving the Corporation.

Dated at Toronto this 31st day of March, 2003.

**Grindstone Co-operative
Venture Fund Inc.**
By its solicitor
EDWARD M. HYLAND
Iler Campbell
Barristers & Solicitors

(4288) 19

THOMASFIELD HOLDINGS LIMITED

TAKE NOTICE that the shareholder of THOMASFIELD HOLDINGS LIMITED (the "Corporation"), at a special meeting duly called for the purpose and held on the 28th day of April, 2003, passed a special resolution to adopt the statement of account produced by the liquidator of the Corporation, Thomas Krizsan, showing details of his account, as said liquidator, with the branch of the TD Canada Trust located at 34 Wyndham Street North, Guelph, Ontario, pursuant to Section 205 of the *Business Corporations Act*.

Pursuant to subsection 205(3) of the *Business Corporations Act*, on the expiration of three months after the date of filing of this notice, the Corporation is dissolved.

Dated at Guelph, Ontario, this 28th day of April, 2003.

THOMAS KRIZSAN
Liquidator
295 Southgate Drive
Unit 1
Guelph ON N1G 3M5

(4289) 19

1410001 ONTARIO INC.

TAKE NOTICE that the shareholder of 1410001 ONTARIO INC. (the "Corporation"), at a special meeting duly called for the purpose and held on the 28th day of April, 2003, passed a special resolution to adopt the statement of account produced by the liquidator of the Corporation, Jason P. Evans, showing details of his account, as said liquidator, with the branch of the Canadian Imperial Bank of Commerce located at St. George's Square, 59 Wyndham Street North, Guelph, Ontario, pursuant to Section 205 of the *Business Corporations Act*.

Pursuant to subsection 205(3) of the *Business Corporations Act*, on the expiration of three months after the date of filing of this notice, the Corporation is dissolved.

Dated at Guelph, Ontario, this 28th day of April, 2003.

JASON P. EVANS
Liquidator
c/o Robinson & Company LLP
512 Woolwich Street
Suite 2
Guelph ON N1H 3X7

(4290) 19

MOLECLULAR MINING (CANADA) CORPORATION

NOTICE IS HEREBY GIVEN that the Shareholders of the Corporation passed a Special Resolution on March 27, 2003, requiring the said Corporation to be wound up voluntarily under the provisions of the *Business Corporations Act*, R.S.O. 1990, and appointing Mr. Ken Arnold as Liquidator of the Corporation for the purpose of such winding-up.

Dated at Toronto, Ontario, this 27th day of March, 2003.

(4291) 19

KEN ARNOLD
Liquidator

Miscellaneous Notices Avis divers

CANADIAN STANDARDS CREDIT UNION LTD.

NOTICE IS HEREBY GIVEN that the membership of Canadian Standards Credit Union Limited passed a special resolution on March 19, 2003 to wind up the credit union pursuant to the *Credit Unions and Caisses Populaires Act, 1994*. At the same meeting, the members appointed Robert Hollaman as Liquidator of the estate and effects of the Credit Union.

Dated this 19th day of March, 2003.

Canadian Standards Credit Union
Limited, in Liquidation
by its Liquidator
ROBERT HOLLAMAN
C/O Peek Frean Credit Union
5 Bermondsey Road
Toronto, Ontario M4B 2T7
416-701-2418

(4295) 19

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

UNDER AND BY VIRTUE of a Writ of Seizure and Sale issued out of the Superior Court of Justice, Toronto, Ontario dated December 8, 1999, Court File No. 99-CV-169940SR to me directed, against the real and personal property of KEITH CHARLES ANDREW FRANK and ARLENE ONETHA FRANK, defendant at the suit of GERRARD NUDDS and MARSHA ANN NUDDS, Plaintiff, I have seized and

taken in execution all right, title, interest and EQUITY OF REDEMPTION OF KEITH CHARLES ANDREW FRANK and ARLENE ONETHA FRANK, Defendant, in and to:

Parcel 1-1, Section 65M-2749 Being Lot 1 Plan 65M-2749, in the Town of Whitchurch-Stouffville, Regional Municipality of York, Land Titles Office for the Land Titles Division of York (No. 65) and Municipally known as 10 International Parkway, R.R. #4, Stouffville, Ontario L4A 7X5.

All of which said right, title, interest and EQUITY OF REDEMPTION OF KEITH CHARLES ANDREW FRANK and ARLENE ONETHA FRANK, Defendant, in the said Lands and Tenements described above, I shall offer for sale by Public Auction subject to the conditions set out below at The Court House in Room 2025, 50 Eagle Street West, NEW-MARKET, Ontario on Wednesday, July 23, 2003 at 1:00 o'clock in the afternoon.

CONDITIONS:

The purchaser to assume responsibility for all mortgages, charges, liens, outstanding taxes, and other encumbrances. No representation is made regarding the title of the land or any other matter relating to the interest to be sold. Responsibility for ascertaining these matters rests with the potential purchaser.

TERMS: Deposit 10% of bid price or \$1,000.00 whichever is greater
 - Payable at time of sale by successful bidder
 - To be applied to purchase price
 - Non-refundable
 Ten business days from date of sale to arrange financing and pay balance in full at The Court House, Civil/Enforcement Office, 50 Eagle Street West, Newmarket, Ontario L3Y 6B1.
 All payments in cash or by certified cheque made payable to the Minister of Finance.
 Other conditions as announced

Subject to cancellation by the Sheriff up to the time of sale.

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

Dated this 28th day of April, 2003.

Sheriff
 Civil/Enforcement Office
 Regional Municipality of York
 Telephone (905) 853-4809
 For Information Contact
 Kelly Gillis at Ext. 6211
 Sheriff's File No. 00-5116

(4294) 19

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

MUNICIPAL ACT 2001
 S.O. 2001, c. 25, s. 379 (2) (b), R.R.O. 1990 Reg. 824
 (Formerly under the Municipal Tax Sales Act)

THE CORPORATION OF THE TOWN OF INNISFIL

TAKE NOTICE that tenders are invited for the purchase of the land described below and will be received until 3:00 p.m. local time on May 29, 2003, at the Office of the Treasurer of the Town of Innisfil, 2147 Innisfil Beach Road, Innisfil, Ontario L9S 1A1.

The tenders will then be opened in public on the same day at the Town of Innisfil Council Chambers, 2147 Innisfil Beach Road, Innisfil, Ontario L9S 1A1.

Description of Land(s)	Minimum Tender Amount
Part of Lot 110, Plan 767, Town of Innisfil, County of Simcoe, designated as Part 1, Plan 51R-23414, being all of P.I.N. 58989-0048(LT) – Tax Roll #43-16-010-014-27804.	\$20,000.37

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

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

This sale is governed by the *Municipal Act 2001* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus the accumulated taxes and the relevant land transfer tax and relevant goods and services tax, if applicable.

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

ANDREW COWAN,
 Treasurer
 The Corporation of the Town of Innisfil
 2147 Innisfil Beach Road
 Innisfil, Ontario
 L9S 1A1

(4292) 19

MUNICIPAL ACT 2001
 S.O. 2001, c. 25, s. 379 (2) (b), R.R.O. 1990 Reg. 824
 (Formerly under the Municipal Tax Sales Act)

THE CORPORATION OF THE CITY OF BRANTFORD

TAKE NOTICE that tenders are invited for the purchase of the lands described below and are to be delivered to the TENDER DEPOSIT BOX, 1st FLOOR LOBBY, 50 WELLINGTON STREET, BRANTFORD, ONTARIO prior to 3:00 p.m. local time, June 11, 2003.

Tender Box is REMOVED at 3:00 p.m. and ONLY Tenders contained within will be publicly opened the same day in the 2nd Floor Boardroom, 50 Wellington Street, Brantford, Ontario at 3:15 p.m. local time.

Description of Land(s)	Minimum Tender Amount
1. Roll No. 29-06-010-006-104, Part Lot B, Plan 428, in the City of Brantford, County of Brant, being all of the lands in PIN 32152 0106. Municipal Address: 82 Morrell Street, Brantford, Ontario.	\$97,715.40
2. Roll No. 29-06-010-004-167, Lots 66, 67, 81 to 100 inclusive, 123 to 160 inclusive, part Lots 64, 65, 68 to 80 inclusive, part Lots 101, 102, 103, 104, 120, 121, 122, 161, 162, 163 & 164, Part of Leonard Street and part of Reade Street, Registered Plan 322, and part lots 128 and 129 in Plan 292, in the City of Brantford, County of Brant being all of the lands in PIN 32148 0005. Municipal Address: 85 Morrell Street, Brantford, Ontario.	\$3,763,738.46
3. Roll No. 29-06-010-004-190, Lot 106 and part Lot 105, Plan 322, in the City of Brantford, County of Brant, being all of the lands in the PIN 32148 0016. Municipal Address: 18 Reade Street, Brantford, Ontario.	\$22,303.29

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or

cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to the municipality and representing at least 20 per cent of the tender amount.

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

This sale is governed by the *Municipal Act 2001*, and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes (i.e. the property taxes that have accumulated since the first date of advertising to the date of payment), GST (where applicable), and the relevant land transfer tax.

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

PATRICIA LESTER
Assistant City Solicitor
The Corporation of the City of
Brantford
100 Wellington Square
Brantford, Ontario
N3T 2M3
Telephone: (519) 759-4150

(4293) 19

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

2003—05—10

ONTARIO REGULATION 154/03

made under the

PLANNING ACT

Made: April 17, 2003

Filed: April 22, 2003

ZONING AREA — REGIONAL MUNICIPALITY OF DURHAM, PART OF THE CITY OF PICKERING

Definitions

1. In this Order,

“accessory”, when used to describe a use, building or structure, means a use, building or structure that is normally incidental or subordinate to the principal use, building or structure located on the same lot;

“agricultural related businesses” means those farm-related commercial and industrial uses that are small scale and directly related to farm operations and are generally in close proximity to farm operations, and includes but is not limited to,

- (a) stables,
- (b) riding academies,
- (c) animal hospitals
- (d) veterinary establishments, and
- (e) the sale by a farmer of his or her produce;

“agricultural uses” means such uses as are customarily carried out in the field of general agriculture, aquaculture, horticulture or silviculture and in accordance with normal farm practices and includes but is not limited to,

- (a) forestry and reforestation,
- (b) conservation uses and uses connected with the conservation of wildlife,
- (c) field crops,
- (d) market gardening,
- (e) greenhouses,
- (f) orchards,
- (g) aviaries,
- (h) apiaries,
- (i) mushroom farms,
- (j) production of eggs, cream and milk, and
- (k) farms for breeding, raising or training of livestock;

“dwelling unit” means one or more habitable rooms capable of being occupied as an independent and separate housekeeping establishment in which separate kitchen and sanitary facilities are provided for the exclusive use of the occupants;

“floor area” means the total area of all floors contained within the outside walls of a building, excluding in the case of a dwelling unit, the floor area of a private garage, porch, veranda, unfinished attic, basement or cellar;

“front lot line” means the lot line that divides a lot from a street, private right of way, Crown shoreline reserve or high-water mark of a river or lake, and

- (a) in the case of a corner lot, the shorter line that abuts a street, private right of way, Crown shoreline reserve or high-water mark of a river or lake shall be the front lot line, and

- (b) in the case of a lot that abuts both a street or private right of way and a Crown shoreline reserve or the high-water mark of a river or lake, the lot line abutting the Crown shoreline reserve or the high-water mark of a river or lake shall be the front lot line;

“front yard” means a yard extending across the full width of a lot between the front lot line and the nearest main wall of the principal building or structure on the lot;

“green-belt conservation uses” means forestry, reforestation, conservation and flood and erosion control uses;

“ground floor area” means the area of the lowest storey of a building or structure above grade, measured between the exterior faces of the exterior walls of the floor level of that storey;

“home occupation uses” means any occupation for gain or support conducted entirely within a dwelling unit by members of the household residing in the dwelling unit, if,

- (a) there is no external display or advertising other than a sign having a total display area not exceeding 0.2 square metres,
- (b) there is no external storage of goods or materials, and not more than 25 per cent of the total floor area is used for the home occupation use, and
- (c) there are no persons employed in the dwelling unit except,
 - (i) the members of the household residing in the dwelling unit, or
 - (ii) in the case of a dentist, physician or veterinarian, a staff of one person;

“household” means one or more persons living as a single housekeeping unit in one dwelling unit;

“lot” means a parcel of land,

- (a) described in a deed or other document legally capable of conveying land, or
- (b) shown as a lot or block on a registered plan of subdivision;

“lot area” means the total horizontal area within the lot lines of a lot;

“lot coverage” means the portion of the lot area covered by the ground floor area of all buildings and structures on a lot, and expressed as a percentage of the lot area;

“lot frontage” means,

- (a) the horizontal distance between parallel side lot lines of a lot, or
- (b) the distance between not parallel side lot lines of a lot measured on a line parallel to and 7.5 metres distant from the front lot line;

“minimum distance separation formulae” means formulae developed by the Province to separate uses so as to reduce incompatibility concerns about odour from livestock facilities and set out in the 1995 guidelines entitled “Minimum Distance Separation I (MDS I)” and “Minimum Distance Separation II (MDS II)” available from the Ministry of Agriculture and Food;

“public utilities” include the land buildings, structures and equipments required to administer and operate the utilities;

“rear lot line” means the lot line opposite the lot’s front lot line;

“rear yard” means a yard extending across the full width of a lot between the rear lot line and the nearest main wall of the principal building or structure on the lot;

“side lot line” means a lot line other than a front or rear lot line;

“side yard” means a yard between the nearest main wall of the principal building or structure on a lot and the side lot line extending from the front yard to the rear yard;

“single dwelling” means a building containing only one dwelling unit capable of being occupied as a permanent residence;

“street” means a public highway that is under the jurisdiction of the Province of Ontario, The Regional Municipality of Durham or the City of Pickering, or a street within a registered plan of subdivision;

“yard” means a space open from the ground to the sky unoccupied except for accessory buildings and structures, on a lot on which a principal building or structure is situated, and includes a front yard, side yard or rear yard.

Application

2. This Order applies to lands in the City of Pickering, in The Regional Municipality of Durham, in the Province of Ontario, being the lands outlined in red on a map numbered 210 identified by the Registrar of Regulations Office on April 22, 2003 and filed at the Toronto office of the Ministry of Municipal Affairs and Housing located at 777 Bay Street.

Use of land

3. (1) Every use of land and every erection, location and use of buildings or structures shall be in accordance with this Order.

(2) Nothing in this Order prevents the use of any land, building or structure for any use prohibited by this Order if the land, building or structure is lawfully so used on the day this Order comes into force.

(3) Nothing in this Order prevents the reconstruction of any building or structure that is damaged or destroyed by causes beyond the control of the owner if the dimensions of the original building or structure are not increased or its original use altered.

(4) Nothing in this Order prevents the strengthening or restoration to a safe condition of any building or structure.

Access to street

4. Every use of land and every erection, location or use of a building or structure shall have direct access to a street.

Accessory buildings, structures and uses

5. In every zone, requirements for accessory buildings, structures and uses are as follows:

1. Except as provided in this Order, all accessory buildings or structures which are not part of the principal building shall be erected in the rear yard.
2. Accessory buildings or structures must be set back a minimum of 0.6 metres from all lot lines except,
 - i. accessory buildings or structures greater than 10 square metres in area shall be set back a minimum of 1.0 metre from all lot lines, or
 - ii. accessory buildings or structures greater than 1.8 metres in height shall be set back a minimum of 1.0 metre from all lot lines.
3. An accessory building or structure may be erected as part of the principal building, if all yard and area requirements of the zone are complied with.
4. The total lot coverage of all accessory buildings or structures, excluding private detached garages, shall not exceed 5 per cent of the total lot area.
5. Human habitation is not permitted in an accessory building or structure, except in an accessory building or structure that is used as temporary living accommodation for agricultural workers in the Agricultural Zone.

Public utilities

6. (1) Public utilities are permitted in every zone.

(2) Public utilities are subject to the requirements for principal buildings and structures in the zone in which they are located.

Minimum distance separation

7. In every zone, all uses of land and every erection, location or use of buildings or structures, including new or expanding livestock facilities, must comply with the minimum distance separation formulae.

Agricultural Zone

8. Every use of land and every erection, location or use of buildings or structures is prohibited in the Agricultural Zone, as shown on the map referred to in section 2, except,

- (a) agricultural uses;
- (b) single dwellings used in connection with an agriculture use;
- (c) home occupation uses;
- (d) agricultural related businesses;
- (e) single dwellings, not used in connection with an agricultural use, on lots that exist on the day this Order comes into force; and
- (f) accessory uses, buildings and structures associated with the uses permitted by clauses (a), (b), (d) and (e).

Agricultural uses

9. Requirements for buildings and structures permitted by clauses 8 (a) and (b) are as follows:

		Single Dwellings	Agricultural Uses
Lot frontage	Minimum	150 metres	150 metres
Lot area	Minimum	40 hectares	40 hectares
Front yard	Minimum	15 metres	15 metres
Rear yard	Minimum	15 metres	15 metres
Side yard	Minimum	6 metres	6 metres
Floor area	Minimum	139 square metres	Nil
Lot coverage	Maximum	Nil	20 per cent
Dwelling units per lot	Maximum	1	Nil

Agricultural related businesses

10. Requirements for buildings and structures permitted by clause 8 (d) are as follows:

Lot frontage	Minimum 60 metres
Lot area	Minimum 0.8 hectares
Front yard	Minimum 15 metres
Rear yard	Minimum 15 metres
Side yard	Minimum 6 metres
Lot coverage	Maximum 20 per cent

Single dwellings on existing lots

11. Requirements for buildings and structures permitted by clause 8 (e) are as follows:

Lot frontage	Minimum 60 metres
Lot area	Minimum 0.8 hectares
Front yard	Minimum 12 metres
Rear yard	Minimum 12 metres
Side yard	Minimum 3 metres
Floor area	Minimum 139 square metres
Lot coverage	Maximum 10 per cent
Dwelling units per lot	Maximum 1

Extensions or enlargements

12. A single dwelling or accessory building or structure located in the Agricultural Zone may be extended or enlarged provided that the resulting extended or enlarged single dwelling or accessory building or structure complies with all applicable yard and area requirements of the zone, including any applicable requirements set out in sections 5, 9 and 11.

Green-belt Conservation Zone

13. (1) Every use of land and every erection, location or use of buildings or structures is prohibited in the Green-belt Conservation Zone, as shown on the map referred to in section 2, except green-belt conservation uses, together with any buildings and structures accessory to flood and erosion control uses, excluding a dwelling unit.

(2) Buildings and structures shall be erected a minimum distance of 30.48 metres from any lot line.

DAVID STUART YOUNG
Minister of Municipal Affairs and Housing

Dated on April 17, 2003.

19/03

ONTARIO REGULATION 155/03

made under the

CORPORATIONS TAX ACTMade: April 22, 2003
Filed: April 23, 2003**TAX INCENTIVE FOR INVESTING IN
ONTARIO JOBS AND OPPORTUNITY BONDS****Tax incentive**

1. The tax incentive to which a corporation is entitled under subsection 37.1 (2) of the Act in respect of the interest received or receivable by the corporation on an Ontario Jobs and Opportunity Bond in a taxation year is the deduction described in section 2.

Amount of deduction

2. (1) In computing its income from a business or property for a taxation year for the purposes of Part II of the Act, a corporation may deduct the amount calculated using the formula "A – B" in which,

"A" is the total of all amounts, each of which is interest in respect of an Ontario Jobs and Opportunity Bond that is included in computing the corporation's income for the taxation year under section 12 or subsection 20 (14) of the *Income Tax Act* (Canada), and

"B" is the total of all amounts, each of which is a deduction that is claimed by the corporation for the taxation year under subsection 20 (14) of the *Income Tax Act* (Canada) in respect of interest on an Ontario Jobs and Opportunity Bond that was included in income in the year.

(2) If a corporation is a member of a partnership at the end of a taxation year and the partnership owns an interest in an Ontario Jobs and Opportunity Bond in a fiscal period of the partnership that ends in the taxation year, the amount of the corporation's deduction under this section in respect of the interest on the Bond cannot exceed the amount that may reasonably be considered to be the share of the interest to which the corporation is entitled under the partnership agreement.

(3) No deduction may be claimed by a corporation under subsection 20 (21) of the *Income Tax Act* (Canada), as that subsection is made applicable for the purposes of the Act by subsection 11 (1) of the Act, in respect of interest on an Ontario Jobs and Opportunity Bond if the interest was included in income in the taxation year or in a preceding taxation year.

Information return, brokers and dealers of securities

3. (1) Every broker or dealer of securities shall give the Minister an information return respecting each corporation that maintains an account with the broker or dealer at any time in the year and owns an Ontario Jobs and Opportunity Bond at any time in the year through the account of the broker or dealer.

(2) The information return must be filed with the Minister in a form approved by the Minister.

(3) The information return must contain the following information:

1. The name and address of the corporation.

2. The amount of interest on any Bond owned by the corporation at any time in the year that is required to be reported in a return under subsection 201 (1) or (4) of the regulations made under the *Income Tax Act* (Canada).

3. If the corporation indicates to the broker or dealer that the corporation holds the Bond through a partnership, the following information in respect of the partnership:

i. The name and address of the partnership.

ii. The business number of the partnership issued by the Canada Customs and Revenue Agency, if available.

(4) The information return in respect of a year must be filed no later than the last day of February of the following year.

(5) The broker or dealer of securities shall also give the information contained in the information return to a corporation or partnership, to the extent that the information in the return relates to the corporation or partnership.

Information return, the Authority

4. (1) The Ontario Municipal Economic Infrastructure Financing Authority shall, either directly or through an agent, give the Minister an information return respecting each corporation that owns an Ontario Jobs and Opportunity Bond at any time in a year, if the ownership is reflected in the records of the Authority or its agent, unless the corporation purchased the Bond from a broker or dealer of securities.

- (2) The information return must be filed with the Minister in a form approved by the Minister.
- (3) The information return must contain the following information:
1. The name and address of the corporation.
 2. The amount of interest on any Bond owned by the corporation at any time in the year that is required to be reported in a return under subsection 201 (1) or (4) of the regulations made under the *Income Tax Act* (Canada).
 3. If the corporation indicates to the Authority that the corporation holds the Bond through a partnership, the following information in respect of the partnership:
 - i. The name and address of the partnership.
 - ii. The business number of the partnership issued by the Canada Customs and Revenue Agency, if available.
 - (4) The information return in respect of a year must be filed no later than the last day of February of the following year.
 - (5) The Ontario Municipal Economic Infrastructure Financing Authority shall also give the information contained in the information return to a corporation or partnership, to the extent that the information in the return relates to the corporation or partnership.

Late returns

5. The Minister may accept an information return that is not filed on time,
- (a) if the information return is filed no later than two years after the last date by which it is required to be filed under this Regulation; and
 - (b) if the Minister is satisfied that the person or entity was unable to file the information return at an earlier time for reasons beyond the control of the person or entity.

Commencement

6. **This Regulation comes into force on the day section 40 of the *Keeping the Promise for a Strong Economy Act (Budget Measures), 2002* is proclaimed in force.**

JANET LYNNE ECKER
Minister of Finance

Dated on April 22, 2003.

19/03

ONTARIO REGULATION 156/03

made under the

INCOME TAX ACT

Made: April 22, 2003

Filed: April 23, 2003

TAX INCENTIVE FOR INVESTING IN ONTARIO JOBS AND OPPORTUNITY BONDS

SKIP TABLE OF CONTENTS

CONTENTS

ENTITLEMENT AND PAYMENT

- | | |
|----|---------------------------|
| 1. | Tax incentive |
| 2. | Eligible individual |
| 3. | Deemed overpayment of tax |
| 4. | Notice of entitlement |
| 5. | Payment of refund |

APPLICATIONS AND RETURNS

6. Application for refund, partnership
7. Application for refund, trust
8. Information return, brokers and dealers of securities
9. Information return, the Authority
10. Late filings

ADMINISTRATION

11. Provincial Minister's right of set-off
12. Rates of interest
13. Commencement

ENTITLEMENT AND PAYMENT

Tax incentive

1. The tax incentive to which an eligible individual is entitled under section 8.9 of the Act is the amount of the refund payable under section 5 of this Regulation in respect of the individual's deemed overpayment of tax, if any, as calculated under section 3 in respect of Ontario Jobs and Opportunity Bonds.

Eligible individual

2. An individual is an eligible individual for a taxation year for the purposes of the tax incentive if the following conditions are satisfied:

1. The individual is resident in Ontario on the last day of the taxation year.
2. The individual has filed a return of income under the Act and the Federal Act for the taxation year and has included in computing income for the taxation year interest in respect of an Ontario Jobs and Opportunity Bond under section 12 or 20 of the Federal Act.
3. The individual is subject to tax under the Act for the taxation year.

Deemed overpayment of tax

3. (1) The amount of an eligible individual's deemed overpayment of tax for a taxation year in respect of an Ontario Jobs and Opportunity Bond is the amount by which "A" exceeds "B" where,

"A" is the amount of tax payable under the Act by the individual for the taxation year before any refund under this Regulation and after any refund under section 8.7 of the Act, and

"B" is the individual's adjusted tax amount for the taxation year as described in subsection (2).

(2) An individual's adjusted tax amount for a taxation year is the amount of tax that would be payable by the individual under the Act for the year if the individual's taxable income for the year were equal to the individual's adjusted taxable income described in subsection (3).

(3) An individual's adjusted taxable income for a taxation year is the amount determined by deducting from the individual's taxable income for the year the amount that is the total of,

- (a) the amount, if any, deducted from the individual's taxable income under subsection 8.7 (5) of the Act in determining the individual's adjusted taxable income under section 8.7 of the Act; and
- (b) subject to subsection (4), the amount that is calculated using the formula "C – D" in which,

"C" is the total of all amounts, each of which is interest in respect of an Ontario Jobs and Opportunity Bond that is included in computing the individual's income for the taxation year under section 12 or subsection 20 (14) of the Federal Act, and

"D" is the total of all amounts, each of which is a deduction that is claimed by the individual for the taxation year under subsection 20 (14) or (21) of the Federal Act in respect of interest received or receivable on an Ontario Jobs and Opportunity Bond that was included in income in the year or in a preceding taxation year.

(4) If an individual owns Ontario Jobs and Opportunity Bonds through a partnership, the total of all amounts calculated under clause (3) (b) in respect of those Bonds shall not exceed the amount that is reasonably considered to be the partner's share of the net income, if any, of the partnership for the fiscal year of the partnership ending in the taxation year.

Notice of entitlement

4. (1) If the Provincial Minister determines that an individual is entitled to a refund of a deemed overpayment of tax in respect of an Ontario Jobs and Opportunity Bond, the Minister shall send a notice of entitlement to the individual.

(2) The notice of entitlement must set out the following information:

1. The amount of the refund.
 2. The basis on which the Provincial Minister determined that the individual is entitled to the refund.
 3. Information about the individual's right to object to the notice of entitlement.
- (3) The day on which the notice of entitlement is mailed shall be deemed to be the date of the notice.

Payment of refund

5. (1) The Provincial Minister shall pay a refund to an eligible individual in the amount of the individual's deemed overpayment of tax, if any, in respect of interest earned from Ontario Jobs and Opportunity Bonds if the Provincial Minister is satisfied that the individual is entitled to it.

(2) No refund may be paid to an individual until all information returns and applications required to be filed by or in respect of the individual under this Regulation have been filed.

(3) For the purposes of section 164 of the Federal Act, as it applies for the purposes of the *Income Tax Act*,

- (a) an eligible individual shall be deemed to have made an overpayment on account of tax payable under the Act for a taxation year in the amount of the individual's tax overpayment, if any, for the year as calculated under section 3; and
- (b) a refund paid under this section is a refund of tax under the Act.

APPLICATIONS AND RETURNS

Application for refund, partnership

6. (1) A partnership that owns an Ontario Jobs and Opportunity Bond in a fiscal period of the partnership shall apply to the Provincial Minister on behalf of the partners who are individuals for a refund of the deemed overpayment of tax, if any, in respect of the Bond.

(2) The application must be filed with the Provincial Minister in a form approved by the Minister.

(3) The application must set out the following information:

1. The name, address and fiscal period of the partnership.
2. The business number of the partnership issued by the Canada Customs and Revenue Agency, if available.
3. The name, address and Social Insurance Number of every partner who is an individual.
4. The principal amount of any Ontario Jobs and Opportunity Bonds owned by the partnership on the last day of the fiscal period.
5. The amount of interest on a Bond owned by the partnership in the fiscal period that is required to be reported in a return under subsection 201 (1) or (4) of the Federal Regulations.
6. For each partner who is an individual, the partner's share of the interest for the fiscal period earned from a Bond owned by the partnership.
7. The net income or net loss of the partnership for the fiscal period as determined under section 96 of the Federal Act and, for each partner who is an individual, the amount of the partner's share of the net income or net loss.

(4) The application must be accompanied by such forms as the Provincial Minister may specify to verify that a partner is an eligible individual and to verify the amount of the refund, if any, that the partner is entitled to receive.

(5) An application in respect of a fiscal period of a partnership that ends before July of a year must be filed no later than the last day of October of the same year; an application in respect of a fiscal period of a partnership that ends after June of a year must be filed no later than the last day of August of the following year.

(6) A partnership that is required to make an application under this section shall give the information contained in the application to each partner who is an individual, to the extent that the information relates to that partner.

Application for refund, trust

7. (1) A trust that owns an Ontario Jobs and Opportunity Bond in a year shall apply to the Provincial Minister for a refund of the deemed overpayment of tax, if any, in respect of the Bond.

(2) The application must be filed with the Provincial Minister in a form approved by the Minister.

(3) The application must set out the following information:

1. The name, address and taxation year of the trust.
2. The account number of the trust issued by the Canada Customs and Revenue Agency.
3. The principal amount of any Ontario Jobs and Opportunity Bonds owned by the trust on the last day of the year.

4. The amount of interest on a Bond owned by the trust in the year that is required to be reported in a return under subsection 201 (1) or (4) of the Federal Regulations.
5. The amount of interest on a Bond that is required under sections 12 or 20 of the Federal Act to be included in computing the income of the trust for the taxation year.
6. The amount of any deduction claimed by the trust under subsection 20 (14) or (21) of the Federal Act in computing the income of the trust for the year in respect of interest on a Bond.
7. A copy of the T3 tax and information return filed by the trust for the year under the Federal Act.
8. A copy of the T3ON tax and information return filed by the trust for the year for the purposes of determining the amount of tax payable by the trust under the Act for the year.
9. A copy of the Notice of Assessment and any Notice of Reassessment issued by the Canada Customs and Revenue Agency in respect of the trust for the year.

(4) The application must be accompanied by such forms as the Provincial Minister may specify to verify that the trust is an eligible individual and to verify the amount of the refund, if any.

(5) An application in respect of a taxation year of a trust must be filed no later than the last day of August of the year following the year in which the taxation year ends.

(6) A trust that is required to make an application under this section shall give the Provincial Minister without delay a copy of any Notice of Reassessment issued by the Canada Customs and Revenue Agency after the date of the application in respect of the trust for the year.

Information return, brokers and dealers of securities

8. (1) Every broker or dealer of securities shall give the Provincial Minister an information return respecting each individual,

- (a) who maintains an account with the broker or dealer at any time in the year; and
 - (b) who owns an Ontario Jobs and Opportunity Bond through the account of the broker or dealer at any time in the year.
- (2) The information return must be filed with the Provincial Minister in a form approved by the Minister.
- (3) The information return must contain the following information:
1. The name and address of the individual.
 2. The Social Insurance Number of the individual.
 3. The amount of interest on any Bond owned by the individual at any time in the year that is required to be reported in a return under subsection 201 (1) or (4) of the Federal Regulations.
 4. If the individual indicates to the broker or dealer that the individual holds the Bond through a partnership, the following information in respect of the partnership:
 - i. The name and address of the partnership.
 - ii. The business number of the partnership issued by the Canada Customs and Revenue Agency, if available.
 - iii. If the business number described in subparagraph ii is not available, the Social Insurance Number, if available, of at least one partner who is an individual.
- (4) The information return in respect of a year must be filed no later than the last day of February of the following year.
- (5) The broker or dealer of securities shall also give the information contained in the information return to an individual or partnership, to the extent that the information in the return relates to the individual or partnership.

Information return, the Authority

9. (1) The Ontario Municipal Economic Infrastructure Financing Authority shall, either directly or through an agent, give the Provincial Minister an information return respecting each individual who owns an Ontario Jobs and Opportunity Bond at any time in a year and whose ownership is reflected in the records of the Authority or its agent, unless the individual purchased the Bond from a broker or dealer of securities.

- (2) The information return must be filed with the Provincial Minister in a form approved by the Minister.
- (3) The information return must contain the following information respecting the individual and the individual's Ontario Jobs and Opportunity Bonds:
 1. The name and address of the individual.
 2. The Social Insurance Number of the individual.

3. If the individual advises the Authority that the individual is a trust, the account number of the trust issued by the Canada Customs and Revenue Agency, if available.
 4. The amount of interest on any Bond that an individual owns at any time in the year that is required to be reported in a return under subsection 201 (1) or (4) of the Federal Regulations.
 5. Information sufficient to enable the Provincial Minister to make the payment described in section 5 to the individual by direct deposit to an account with a financial institution.
 6. If the individual indicates to the Authority that the individual holds the Bond through a partnership, the following information in respect of the partnership:
 - i. The name and address of the partnership.
 - ii. The business number of the partnership issued by the Canada Customs and Revenue Agency, if available.
 - iii. If the business number described in subparagraph ii is not available, the Social Insurance Number, if available, of at least one partner who is an individual.
- (4) The information return in respect of a year must be filed no later than the last day of February of the following year.
- (5) The Ontario Municipal Economic Infrastructure Financing Authority shall, either directly or through an agent, also give the information contained in the information return to an individual or partnership, to the extent that the information in the return relates to the individual or partnership.

Late filings

- 10.** The Provincial Minister may accept an application or an information return that is not filed on time,
- (a) if the application or the information return is filed no later than two years after the last date by which it is required to be filed under this Regulation; and
 - (b) if the Provincial Minister is satisfied that the person or entity was unable to file the application or the information return at an earlier time for reasons beyond the control of the person or entity.

ADMINISTRATION

Provincial Minister's right of set-off

11. (1) If an individual who is entitled to a refund of a deemed overpayment of tax in respect of an Ontario Jobs and Opportunity Bond is liable or is about to become liable to make a payment to the Crown in right of Ontario, the Provincial Minister may apply to that liability all or part of the refund and any interest payable in respect of the refund, instead of paying the refund and interest to the individual.

(2) If an individual's refund for a taxation year is paid or applied to a liability of the individual, the Provincial Minister shall pay or apply interest on the refund at the rate determined under section 12 for the period that begins on the day that is 45 days after the day that is the balance-due day of the taxpayer for the taxation year for the purposes of the Federal Act and that ends on the day when the refund is paid or applied.

(3) An individual who receives a refund, or interest on a refund, to which the individual is not entitled, or who receives an amount greater than the amount to which the individual is entitled, shall repay the amount or the excess amount, as the case may be, to the Provincial Minister.

(4) Amounts repayable under subsection (3) bear interest in accordance with section 12 and may be collected as tax payable under the Act.

Rates of interest

12. (1) In this section,
 "adjustment date" means January 1, April 1, July 1 or October 1.

(2) The rate of interest for a particular date is determined in accordance with the following rules for the purposes of this Regulation:

1. The rate of interest payable by an individual in respect of a particular date is the annual interest rate that is three percentage points higher than the base rate of interest that is in effect on that date, as determined under paragraphs 4 to 6.
2. The rate of interest payable or to be applied by the Provincial Minister in respect of a particular date is the annual interest rate that is two percentage points lower than the base rate of interest that is in effect on that date, as determined under paragraphs 4 to 6.
3. For interest that is calculated by reference to an overpayment of tax that is attributable to a decision of the Provincial Minister or of a court on an objection to, or an appeal from, an assessment or a determination, the rate of interest

payable or to be applied by the Provincial Minister in respect of a particular date is the base rate of interest that is in effect on that date, as determined under paragraphs 4 to 6.

4. The base rate of interest that is in effect on a particular date is the following:
 - i. If the particular date is an adjustment date, the base rate that is in effect is the base rate for the adjustment date as determined under paragraph 5.
 - ii. In any other case, the base rate that is in effect is the base rate for the last adjustment date before the particular date, as determined under paragraph 5.
5. The base rate of interest for an adjustment date is equal to the average prime rate, as determined under paragraph 6, that is in effect on,
 - i. October 15 of the previous year, if the adjustment date is January 1,
 - ii. January 15 of the same year, if the adjustment date is April 1,
 - iii. April 15 of the same year, if the adjustment date is July 1, and
 - iv. July 15 of the same year, if the adjustment date is October 1.
6. The average prime rate that is in effect on a particular date is the mean, rounded to the nearest whole percentage point, of the annual rates of interest announced by each of The Royal Bank of Canada, The Bank of Nova Scotia, the Canadian Imperial Bank of Commerce, the Bank of Montreal and The Toronto-Dominion Bank to be its prime or reference rate of interest in effect on that date for determining interest rates on Canadian dollar commercial loans by the bank in Canada.

Commencement

13. This Regulation comes into force on the day section 112 of the *Keeping the Promise for a Strong Economy Act (Budget Measures), 2002* is proclaimed in force.

JANET LYNNE ECKER
Minister of Finance

Dated on April 22, 2003.

19/03

ONTARIO REGULATION 157/03

made under the

MUNICIPAL ACT, 2001

Made: April 24, 2003
Filed: April 25, 2003

CROSS BORDER LEASES RELATING TO TORONTO TRANSIT

Definitions

1. In this Regulation,

“City” means the City of Toronto;

“cross border lease” means a lease described in subsection 2 (1);

“hedging agreement” means an agreement defined in subsection 5 (1);

“related service agreement” means an agreement described in section 4.

Application

2. (1) This Regulation applies to a lease of subway cars from another party by the City under subsection 110 (1) of the Act if,

- (a) the lease is part of a financing arrangement for subway cars to be used by the Toronto Transit Commission that arises out of the City's Request for Proposals #9162-00-7007; and
 - (b) payments under the lease are expressed and payable partially or wholly in at least one of the foreign currencies set out in the Schedule.
- (2) A cross border lease is prescribed, for the purpose of section 110 of the Act, as a category of lease which the City may enter and under which payments may be expressed and payable in a foreign currency set out in the Schedule.

Conditions for cross border leases

3. (1) The City shall enter a cross border lease only if,
- (a) the City enters one or more hedging agreements made in accordance with section 5 in relation to the lease; and
 - (b) all of the City's long-term debt obligations are rated, on the date the City enters into the lease,
 - (i) by Dominion Bond Rating Service Limited or any successor of that corporation as "AA(Low)" or higher,
 - (ii) by Moody's Investors Service, Inc. or any successor of that corporation as "Aa3" or higher, or
 - (iii) by Standard and Poor's or any successor of that entity as "AA-" or higher.

(2) The City shall use any amount received by it from a cross border lease or other transaction authorized under this Regulation for the purposes of the Toronto Transit Commission or of a local passenger transportation system if the amount is not needed to pay for the obligations of the City under the lease or transaction or for expenses of the City related to the lease or transaction.

Related service agreement

4. (1) A related service agreement shall,
- (a) have as its primary purpose to ensure that a service provider named in the agreement will operate and maintain the subway cars and related property that are the subject of the cross border lease to which the service agreement is related once the lease is terminated;
 - (b) be referred to in the cross border lease described in section 2 as an agreement that may come into existence at the end of the term of the lease; and
 - (c) provide that payments made by the City under the agreement are expressed and payable in the same foreign currency as is provided for under the cross border lease.

(2) A related service agreement made by the City is prescribed, for the purposes of section 401 of the Act, as a financial agreement that the City may enter in relation to a debt in respect of the financing of the subway cars and related property to which the agreement relates.

(3) A related service agreement made by the City is deemed to be a debenture for the purposes of section 411 of the Act and may require that payments made under the agreement be expressed and made in a foreign currency set out in the Schedule.

(4) For greater certainty, a regulation made under section 411 of the Act with respect to debentures shall not apply to a related service agreement that is deemed to be a debenture under subsection (3).

- (5) The City may enter a related service agreement only if,
- (a) the City enters one or more hedging agreements made in accordance with section 5 in relation to the agreement; and
 - (b) all of the City's long-term debt obligations are rated, on the date the City enters into the lease,
 - (i) by Dominion Bond Rating Service Limited or any successor of that corporation as "AA(Low)" or higher,
 - (ii) by Moody's Investors Service, Inc. or any successor of that corporation as "Aa3" or higher, or
 - (iii) by Standard and Poor's or any successor of that entity as "AA-" or higher.

Hedging agreements

5. (1) In this section,

"hedging agreement" means an agreement to minimize the risks associated with making payments in a foreign currency under a cross border lease or any related service agreement and to minimize any costs associated with the making of such payments, and includes a foreign currency exchange agreement, deposit agreement and pledge, payment undertaking, assumption agreement, forward payment agreement, payment arrangement agreement and any other similar financial instrument;

"payment arrangement agreement" means a hedging agreement entered into in connection with a cross border lease or a related service agreement under which either or both of the following are provided for:

1. Payments in amounts equal to all or part of the payments required to be made by the City under the lease or the related service agreement, and in the same currency as is required for those payments under the lease or the related service agreement, shall be made to the lessor under the lease or to the service provider named in the related service agreement by a person named in the payment arrangement agreement on behalf of the City at the times the lease or related service agreement payments are due.
2. Funds or securities are set aside for the sole purpose of allowing the City, or a person on the City's behalf, to make all or part of the payments that the City is required to make under the lease or related service agreement at the times they are due under the lease or related service agreement, where the funds or securities set aside are to be,
 - i. in the same currency as the currency in which the payments are required to be made under the lease or the related service agreement, and
 - ii. in an amount which, together with interest earnings on such funds or securities, will be sufficient to make the payments.

(2) A hedging agreement made by the City in connection with a cross border agreement or a related service agreement is prescribed, for the purposes of section 401 of the Act, as a financial agreement that a municipality may enter in relation to a debt that arises out of cross border lease agreement or a related service agreement.

(3) A hedging agreement made by the City in connection with a cross border agreement or a related service agreement is deemed to be a debenture for the purposes of section 411 of the Act and may require that payments made under the hedging agreement be expressed and made in a foreign currency set out in the Schedule.

(4) For greater certainty, a regulation made under section 411 of the Act with respect to debentures shall not apply to a hedging agreement that is deemed to be a debenture under subsection (3).

(5) Despite subsection (3), a hedging agreement, other than a hedging agreement referred to in subsection (6), shall require that any payments of fixed unconditional amounts made by the City shall be expressed and payable in Canadian currency.

(6) A hedging agreement may provide for payments of fixed unconditional amounts to be expressed and payable in a foreign currency set out in the Schedule if,

- (a) the hedging agreement provided for, or was conditional on, the City receiving an amount in the particular foreign currency that is equal to the total amount of such payments the City is required to make under the agreement prior to the beginning of the payment obligations under the agreement; or
- (b) the hedging agreement is a payment arrangement agreement.

(7) A cross border lease and all the hedging agreements entered into in connection with the cross border lease, when read together, shall provide for the reduction of currency risk with respect to the entire amount of fixed unconditional payments under the lease.

(8) A related service agreement and all the hedging agreements entered into in connection with the related service agreement, when read together, shall provide for the reduction of currency risk with respect to the entire amount of fixed unconditional payments under the agreement.

Conditions for hedging agreement

6. (1) The City may only enter a hedging agreement with,

- (a) a person who has one or more debt obligations which on the date the agreement is entered are rated,
 - (i) by Dominion Bond Rating Service Limited or any successor of that corporation as "AA(Low)" or higher,
 - (ii) by Moody's Investors Service, Inc. or any successor of that corporation as "Aa3" or higher, or
 - (iii) by Standard and Poor's or any successor of that entity as "AA-" or higher; or
- (b) a person whose obligations under the agreement are unconditionally guaranteed by a person described in clause (a).

(2) The City shall enter a hedging agreement in connection with a cross border lease or a related service agreement within five business days after the day the lease or related service agreement is made.

(3) The City may enter a hedging agreement to replace an existing hedging agreement made in connection with a cross border lease or a related service agreement only if,

- (a) a person, other than the City, who is a party to the first hedging agreement or an assignee of that person,
 - (i) becomes bankrupt within the meaning of the *Bankruptcy and Insolvency Act* (Canada);
 - (ii) no longer meets the requirements of subsection (1),
 - (iii) defaults under the agreement, or
 - (iv) assigns the agreement or rights under the agreement to any person without the consent of the City; or

- (b) in the opinion of the City's treasurer, the creditworthiness of a person, other than the City, who is a party to the agreement or an assignee of such a party has deteriorated or is reasonably likely to deteriorate.

Indemnity

7. The City shall not enter into a cross border lease or a related service agreement that provides that the City may indemnify a person for taxes payable by that person in respect of payments made by the City under the lease or agreement unless the City first obtains legal or financial advice addressing whether the proposed indemnity provisions are consistent with tax indemnity provisions in comparable commercially available cross border leasing or related servicing arrangements.

City debt and financial obligation limit

8. The City's treasurer shall not include the amounts payable in any given year under a cross border lease or a related service agreement in the update of its debt and financial obligation limit under subsection 4 (2) of Ontario Regulation 403/02 or in the calculation performed under subsection 4 (3) of that regulation if the treasurer has in a previous year included in an update or calculation under those subsections the annual amounts payable under another method of financing for the subway cars that are the subject matter of the cross border lease or related service agreement.

Report to council

9. (1) If the City has a cross border lease or related service agreement in effect in a fiscal year, or any subsisting hedging agreement in connection with such a lease or agreement, the treasurer of the City shall prepare and present to the municipal council once in that fiscal year, or more frequently if the municipal council so desires, a detailed report on the cross border lease, related service agreement or hedging agreement, as the case may be.

- (2) The cross border lease report referred to in subsection (1) shall contain,
- (a) a description of the estimated proportion of the total financing arrangements of the City that is undertaken through cross border leases or related service agreements to the total long term debt of the City and a description of the change, if any, in that estimated proportion since the previous year's report; and
- (b) such other information that the council may require or that, in the opinion of the City's treasurer, should be included.

SCHEDULE**FOREIGN CURRENCIES**

1. Dollars of Australia.
2. Yen of Japan.
3. Francs of Switzerland.
4. Sterling money of the United Kingdom.
5. Dollars of the United States of America.
6. The euro currency adopted by member states of the European Union.

19/03

INDEX 19**GOVERNMENT NOTICES/AVIS DU GOUVERNEMENT**

Motor Vehicle Transport Act/Truck Transportation Act/Loi sur les transports routiers/Loi sur le camionnage	1269
Ontario Highway Transport Board	1270
Certificates of Dissolution/Certificats de dissolution	1270
Erratum	1272
Notice of Default in Complying with the Corporations Information Act/Avis de non-observation de la loi sur les renseignements exigés des compagnies et des associations	1272
Cancellation for Filing Default (Corporations Act)/Annulation pour omission de se conformer à une obligation de dépôt (Loi sur les personnes morales)	1272
Orders in Council/Décrets	1273
Ministry of Finance/Ministère du Finances	1273
Foreign Cultural Objects Immunity From Seizure Act Determination	1274
Applications to Provincial Parliament—Private Bills/Demandes au Parlement provincial—Projets de loi d'intérêt privé	1278
Applications to Provincial Parliament/Demandes au Parlement provincial	1278
CORPORATION NOTICES/AVIS RELATIFS AUX COMPAGNIES	1279
MISCELLANEOUS NOTICES/AVIS DIVERS	1279
SHERIFF'S SALES OF LANDS/VENTES DE TERRAINS PAR LE SHÉRIF	1279
SALES OF LANDS FOR TAX ARREARS BY PUBLIC TENDER/VENTES DE TERRAINS PAR APPEL D'OFFRES POUR ARRIÈRE D'IMPÔT	1280
PUBLICATIONS UNDER THE REGULATIONS ACT/ PUBLICATIONS EN VERTU DE LA LOI SUR LES RÈGLEMENTS	
Corporation Tax Act O. Reg. 155/03	1287
Income Tax Act O. Reg. 156/03	1288
Municipal Act, 2001 O. Reg. 157/03	1293
Planning Act O. Reg. 154/03	1283

Publications à prix réduit

Les publications suivantes sont maintenant offertes aux prix substantiellement réduits. Pas de remboursements ni d'échanges.

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