

The Voice of Ontario's ELECTRICAL CONTRACTING INDUSTRY

The Ontario
ELECTRICAL CONTRACTOR **ECAO**
ELECTRICAL CONTRACTORS
ASSOCIATION OF ONTARIO

Volume 45 • Number 1 • Winter 2007

2007 National Industry Conference



Arc Flash Awareness
Economic Indicators
Energy Efficiency Contractors Network

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On The Cover: The "Changing of the Guard" on Parliament Hill in Ottawa, Ontario, the site of the Canadian Electrical Contractors Association's 2007 National Industry Conference & Product Exposition (see story page 33). Photo courtesy of Ottawa Tourism. (see story page 28)

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From the President...



Welcome to the first Ontario Electrical Contractor (OEC) issue for 2007. In the tradition of the New Year issue, we bring you a Canadian economic forecast for the coming year, with the emphasis on Ontario's residential and non-residential construction economy. The article is contributed by Warren Lovely,

Senior Economist with CIBC World Markets Inc., his first for Ontario Electrical Contractor.

Staying with the theme of looking ahead, we offer some unique views on the challenges of succession planning in the family business...but from the kids' perspective. Gordon Wusyk's article, "Solve Dad's Problem First," addresses the role and responsibility of the successor in an effective succession plan in a family business environment.

As always this time of year, Stanley Tepner weighs in with another retirement savings article. It's one personal finance message that bears repeating often. At the end of the day, a contractor's retirement plan will rank among his top three most valuable assets.

Expanding market share and developing new markets are major pre-occupations of both contractors and the Electrical Contractors Association of Ontario (ECAO) and its affiliates. ECA Central Ontario has forged an innovative partnership with their labour partners under the name, yourlocalelectricians.ca. Covering all sectors of the industry, including residential service, the referral system guarantees to put committed professional contractors together with potential clients within 24 hours.

Potential new markets in the energy efficiency field are explored by Bob Bach in his article, Energy Efficiency Contractors Network (EECN). The EECN is a coalition of trade associations such as ECAO, created to engage contractors in the promotion, sales and installation of energy efficient building and process systems for their existing clients. The Network envisions contractor-driven promotion of energy efficiency instead of the utility run programs of the past.

Safety remains the key attribute of ECAO member companies. In this issue, Butch Kitson, Safety Coordinator for Comstock, brings attention to the hazards of arc flash in our industry and the growing awareness of protective measures we need to take. Standards based on NFPA 70E are being developed for application here and will soon be implemented. Kitson urges you to get ahead of the curve and develop your policies and procedures now.

I'm particularly pleased to invite you all to the 2007 National Industry Conference in Ottawa this June. Once again, ECAO is hosting the event with the help of Ottawa's local contractors. I urge you to attend and look forward to seeing you there.

Best wishes for a successful and prosperous New Year.

Brad Vollmer

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Arc Flash Awareness

Why YOU Should Be Concerned

By Butch Kitson

Suddenly – without warning or any chance of escape – an arc flash occurs, releasing thermal heat, blinding light, toxic fumes, pressure waves, and sound waves. The severity is determined by many factors such as voltage, amperage, proximity to fault area, and the protection, if any, used at the time.

The injuries typically resulting from an arc flash are severe in nature, including critical burns, loss of vision, ruptured eardrums, puncture wounds, collapsed lungs, and even death. Incorporate the resulting business impacts such as lost production, damaged equipment, lawsuits, fines, WCB costs, downtime, repairs and the results can be devastating.

Speaking from my 30+ years of experience as a journeyman electrician, I attest to the need for arc flash awareness and the development of Live Work programs to be brought to the forefront for all owners, contractors and their employees.

At some point, either knowingly or unknowingly, nearly all construction or maintenance employees will be required to work in close proximity to exposed live electrical systems. It is crucially important to clearly identify that not just electricians require this awareness. Often other workers in the vicinity and the general public could be affected by the results of an arc flash if the people doing the work do not identify the hazard and put appropriate measures in place to protect themselves and others within the boundaries of an arc flash.

This issue has represented an opportunity for improvement within our industry for generations. I feel that as a trained and qualified group, we share a moral duty to ensure this information is communicated to all parties that may be affected by this hazard. In addition, I feel there is a need to re-emphasize the importance of identifying arc flash hazards as a major risk, rather than simply identifying live contact as the primary concern.

This opportunity for improvement is not directed at any one affiliation. Arc flash has always been a known factor in relation to electrical work, but very little was done in the early stages to promote safe work practices. Resultantly, poor work standards have cascaded over several generations, thereby breeding a degree of complacency that has resulted in a relatively slow progression towards our adequately addressing these hazards.

I'm sure a large number of us can attest to some experience whereby we unknowingly contributed to this culture. I can recall several examples and experiences including:

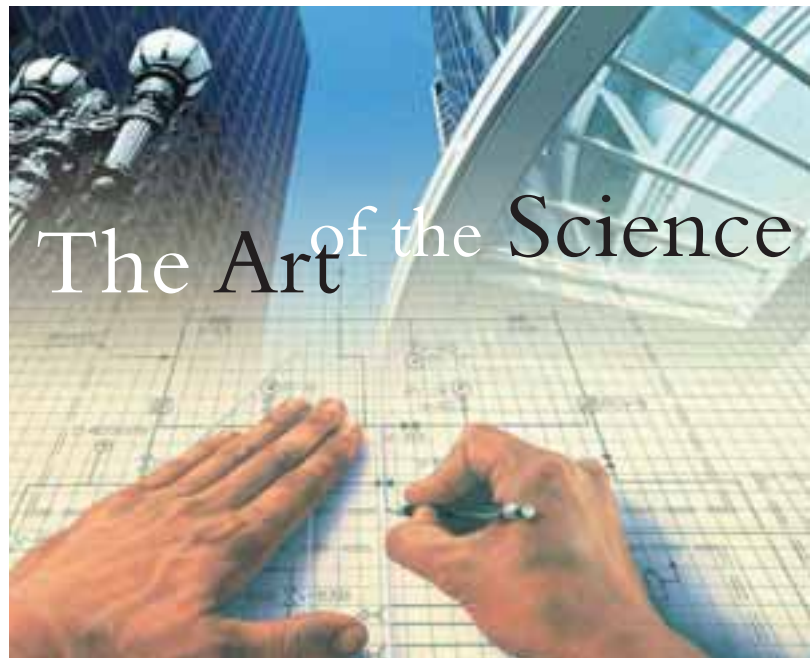
- 1) During my early years of apprenticeship and working in class room settings with live exposed equipment for testing and troubleshooting, there were no protective measures in place to cement in our mind the concern for the hazards.
- 2) Working in the field during my apprenticeship under the direction of a journeyman, I developed poor work practices when it came to working around live equipment, which was the norm for the profession at the time.
- 3) A misinterpretation of an OHSA regulation resulted in some workers thinking that while testing and troubleshooting, the use of protective equipment for working live was not required.

- 4) No formalized, easily understood standards were available for residential and commercial work while the industrial sector did have some procedures in place.
- 5) Getting the message to everyone was limited to those that would pass on changes and information relating to our profession.

These items are some of the causes that need addressing to help change

attitudes on working live and arc flash hazard awareness.

Within the last few years an American standard NFPA 70E was developed with measures and procedures dealing with arc flash. This was probably one of the best contributions they could give to our industry and tradesmen dealing with electrical hazards. These recent advancements include:



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- 1) Taking this information to the classroom to ensure the next generations of trades are aware of the hazards and safety requirements necessary to complete this work.
- 2) The necessity for contractors working on electrical systems to develop and apply clear policies based on new standards available to eliminate poor work practices.
- 3) OSHA has been updated and talked about often enough to ensure clear understanding that any live work requires protection for contact and arc flash hazards in all sectors (including the potential application of the NFPA 70E standard).
- 4) Get everyone involved in getting the message out, clients, contractors, union, non-union, workers and all training affiliates.

From this a policy can be devel-

oped to apply good work practices and awareness to those working in proximity to live exposed electrical conductors.

At present our firm has adapted our live work procedure to include the NFPA 70E standard. With the help of many trades people, our parent company, and safety division, we have put together a policy along with a training package. To date this has been well received and has promoted a pay forward attitude of helping others understand the need for arc flash protection when working live.

Key components for a policy on working live and arc flash protection are as follows:

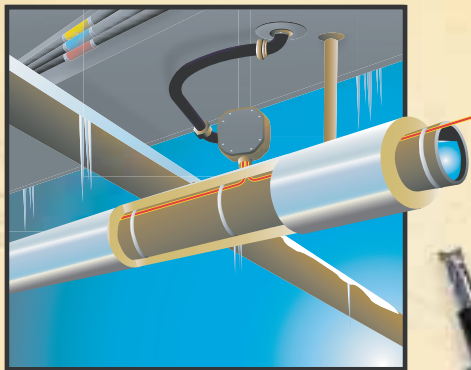
- 1) Reason why it has to be done live.
- 2) Permit system.
- 3) Hazard assessment (development of a check list).

- 4) Training on PPE and equipment required along with care.
- 5) Job Safety Analyses and inspections to confirm plan is being followed.
- 6) Safety zone set up.
- 7) Emergency response.
- 8) Hazard Class and compliance guideline based on NFPA 70E.

Exposing oneself to an arc flash potential is a hazard at the highest level. Working live, and within arc flash hazards is a part of every day lockout tag-out, testing, and troubleshooting within our industry. It only makes sense that contractors should have a policy in place for the protection of those exposed with the highest standards available today.

*Butch Kitson G.S.C.,
is a Cat. #3 Cert. Rep. and is
the Safety Coordinator with
Comstock Canada Ltd./Emcor.*

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Energy Efficiency Contractors Network By Bob Bach

Connecting ECAO Contractors to an Emerging Market

In Ontario, there is an ever increasing amount of resources being devoted to energy efficiency (EE), particularly in the electricity sector. Much of this appears as programs offered by gas and electric local distribution companies (LDCs) that provide incentives to end users to reduce their energy consumption, mainly through the adoption of newer EE technologies and better operating practices. There is, however, little coordination between these programs and members of the contracting sector that are required to install and maintain these EE technologies.

Small and medium enterprises (SMEs), defined by Statistics Canada as having between one and 499 employees and less than \$50 million in annual sales, represent a key part of the Ontario business landscape. Businesses in this category:

- Constitute over 99 per cent of all businesses in Ontario
- Number about 350,000
- Employ 60 per cent of the work force
- Contribute more than 40 per cent of GDP
- Half own their premises; half lease
- Represent the most difficult market to reach for energy efficient products and services

Contractors already serve SME customers, offering a variety of upgrade/retrofit and repair and maintenance services to this sector. Experience has shown that business owners are more likely to invest in EE technologies, especially when they are recommended by a contractor with whom they have an ongoing business relationship, and in whose knowledge and experience they place their confidence.

The Energy Efficiency Contractors' Network (EECN) was formed in early 2006 to address many of these barriers and opportunities, and has as its members, trade associations representing contractors in the mechanical, electrical and building envelope fields, including ECAO. These contractors offer their services to customers in a variety of sectors. In total, these associations have over 2000 contractor members.

EECN Has Adopted The Following Vision And Mission:

Vision: To be the contractor associations' primary resource for developing business practices that increase contractor profits through the expanded sale of facility renewal services that increase the energy efficiency of their customers. EECN will support contractor associations in building or enhancing partnerships between contractors and resources such as utilities, governments and manufacturers.



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Mission: To provide information and support for contractor associations in delivering EE training, recognition for EE qualified firms, and access to programs of financing and incentives for their members' customers. This support will encourage and enable members to expand their businesses by delivering retrofit, replacement, operation, maintenance and repair services to SME customers in a manner that results in higher levels of energy efficiency, occupant comfort and productivity. These activities will enhance the value of membership in the associations.

In order to achieve the vision and implement the mission, EECN has been meeting with representatives from the gas and electric LDCs as well as with the Conservation Bureau and the Ontario Power Authority (OPA), to promote recognition of the importance of the

key role played by contractors in any EE initiative that targets the business sector, and to ensure the coordination of that role with the LDC and OPA programs. EECN members also foresee a need to coordinate with manufacturers and suppliers for many of the same reasons.

The member associations of EECN have developed and approved a three year business plan for the network that builds upon the skills and experience of contractor association members to:

- Identify, source and deliver training and qualification programs for contractors;
- Develop/organize/disseminate: techniques for EE sales, new and existing technology application techniques, energy industry updates, and new services;

- Partner with LDCs and other stakeholders to develop and deliver EE programs for the SME market;
- Facilitate communication with the SME market on EE issues and programs through one channel.

EECN has submitted a proposal to the Conservation Fund of OPA to obtain funding to develop a training program, a catalogue of existing LDC programs, and a website to disseminate information on EE assessment, techniques and programs to contractor members of associations such as ECAO that belong to EECN. Once the training program and website have been developed, EECN and the member associations will manage the delivery of the training and the updating and maintenance of the website.

Bob Bach is a consultant on energy efficiency, and a former contractor.



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Central Ontario Contractors

By Fred Lehmann

Grow Their Marketshare



Above: Sean Strickland (L), Executive Director and Fred Lehmann, Marketing and Administrative Co-ordinator

yourlocalelectricians.ca

Your home and/or business represent a significant investment. When repairs are required or you decide to renovate, choosing a contractor is always a difficult decision. We've all had experiences, or have friends and/or family that have had difficulties in finding a contractor. It's important to find a contractor who will show up on time, complete the job as scheduled, and guarantee their work.

Finding an electrical contractor in the Kitchener-Waterloo, Cambridge, Guelph and Stratford areas is now much easier – thanks to yourlocalelectricians.ca.

Yourlocalelectricians.ca is a local initiative jointly administered by the Electrical Contractors Association of Central Ontario and the International Brotherhood of Electrical Workers – Local 804 in Kitchener. Established 13 months ago in Kitchener, yourlocalelectricians.ca markets contractor services across four sectors – commercial, industrial, residential and institutional, and solicits and identifies job opportunities for all.

Member contractors of yourlocalelectricians.ca are licensed professionals who regularly upgrade their skills and knowledge of the latest regulations, products and technology. No job is too large, too small or too complex for our contractors. They can design and build large industrial projects, as well as service and/or repair communications and security systems among other projects. They can also perform work around the home from upgrading service to wiring new additions to installing ceiling fans and hot tubs.

Our contractors have worked on some high profile projects in Waterloo Region. Among them was helping to build Kitchener City Hall and Freeport Hospital in Kitchener. They also assisted in the construction of the Toyota Manufacturing plant in Cambridge.

Yourlocalelectricians.ca encourages customers to visit their website and submit their request for service. They may also call 310.4111 toll-free in the 519 area code. Once the request is received, it is

immediately forwarded to a contractor experienced and knowledgeable in the type of work being requested. The contractor is then asked to contact the customer within 24 hours to discuss the work and make any arrangements necessary to facilitate the work.

"We're taking the guesswork out of finding a professional," says Sean Strickland, executive director of yourlocalelectricians.ca. "Consumers want to feel comfortable and confident about the contractor that shows up at their door. It's important they trust that the job will be done right the first time."

"Often people have a tough enough time choosing a contractor, and when they finally call, they don't hear back for a week or two," says Fred Lehmann, Marketing and Administrative Coordinator for yourlocalelectricians.ca. "With 35 contractors to choose from, there is always one contractor who is available and ready to do the work. Our customers are often pleasantly surprised when they're able to talk to an electrical contractor so soon after submitting their request."

The website (www.yourlocalelectricians.ca) plays an integral role in helping provide optimum customer service. Immediately after the customer submits a request for work, a "thank you" email is generated by the website. Twenty-four hours later, another email is sent to the customer asking if a contractor has been in touch. If not, the reply is received by yourlocalelectricians.ca and the contractor is contacted to determine why no contact was made, or if another contractor may be required to do the job. Two weeks after the initial contact, the customer is sent a survey, which is designed to identify the level of customer satisfaction.

"Feedback is very important," says Strickland. "We want to know what and how our customers think and what's important to them, what type of advertising triggers their requests, where in the community the majority of requests come from and what time of year is busiest. This information is vital to our future marketing and promotional initiatives."

In the past year, yourlocalelectricians.ca have undertaken two television ad campaigns, one radio and two print campaigns, as well as the design and mailing of a brochure to every business (commercial, industrial, institutional) and homeowner throughout the Kitchener-Waterloo, Cambridge and Guelph areas. In addition, the brochure has been mailed to schools, hospitals and insurance industry representatives locally and throughout an area bounded by Owen Sound to the north, Windsor to the west and Guelph to the east. We've also undertaken advertising and promotional initiatives involving the Ontario Hockey League's Kitchener Rangers and their fans.

As much time that is spent on marketing yourlocalelectricians.ca, an equal amount of time

is spent networking one-on-one with municipal, health and education officials, as well as politicians. The discussions are designed to introduce them to yourlocalelectricians.ca and discuss the many advantages of using our member contractors - including professionalism, experience as well as the ability to meet budget estimates and timelines.

In addition, yourlocalelectricians.ca regularly gathers construction market intelligence and shares it with member contractors to keep them updated on pending jobs. Last month for example, yourlocalelectricians.ca shared with our contractors information about more than 100-million dollars worth of work in the planning stages throughout Central Ontario. This type of "heads up" has greatly benefited our members and has resulted in more electrical contractors pre-qualifying for work.

"At the end of the day, it's all about protecting and growing our market share," says Strickland. "There's a lot of work out there for our members. The more work we can direct their way, the better it will be for the contractors and the industry - today AND in the future."

Fred Lehmann is marketing/administrative coordinator with yourlocalelectricians.ca. He has been active in the communications field (radio and public relations) for over 25 years.



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Canada Sees Regional Divide in Economic Growth

By Warren Lovely

One look at long-term provincial growth rates and it's clear that, at least from an economic perspective, not all parts of Canada are created equal. Differences in geography, resource endowments and industrial make-up mean divergences in growth are to be expected. But the sheer magnitude of today's gap in a host of economic indicators—real GDP being paramount among them—is immense.

Quite simply, the west is best when it comes to provincial economic growth. Today, Alberta is expanding at a breakneck pace, with British Columbia and Saskatchewan also recording robust expansions. Regions rich in key resources will continue to reap the benefits of still-healthy overseas demand, much of it originating from supercharged China and other parts of emerging Asia. Whether you ship to China or not, producing the resources heavily demanded by the fastest growing part of the world is not a bad business to be in, and positive spillovers abound.

Central Canada Waits For Economic Rebound

On the flip side, Central Canada is now clearly underperforming, with Québec and Ontario likely to register some of the slowest real GDP growth rates in the land this year. And prospects for a broad-based improvement in 2007 are limited, as growth in Central Canada has historically been more closely correlated with stateside trends.

Taken together, intense global competition, the ongoing adjustment to an elevated currency, and a now-weakening US consumer sector have laid siege to Ontario's manufacturing base. The prospective re-emergence of higher energy prices would represent a further burden, given the energy-intensity of many manufacturing processes.

Provincial manufacturers have already slashed employment levels more than 11 per cent relative to a late-2002 cyclical peak. Tens of thousands of additional manufacturing jobs risk being lost before the end of 2007, with today's layoffs conjuring up memories of the 1990s recession.

Construction/Investment Has Propped Up Growth

The construction industry will continue to be called upon to serve as an important counterbalance to Ontario's factory sector weakness. Notwithstanding the wave of manufacturing layoffs, Ontario has managed to churn out respectable employment growth overall, with the construction industry consistently accounting for a disproportionate share of the new jobs. A broad range of service industries—some closely tied to the real estate market—are also making outsized contributions to job growth.

Recent construction hiring only cements an already well-established pattern, as the increase in provincial construction jobs during the past decade has outstripped all remaining industries by a ratio of 2-to-1.



So while little more than 5 per cent of Ontarians are directly employed in the industry, construction remains a vital component of provincial labour market success.

Gradual Deceleration In Residential Market

The near-term outlook is not without challenges, however. After years of red-hot activity, the province has more recently seen a cooler housing market emerge. Housing starts have already eased from recent peaks, and a further pullback in new home construction can be expected next year. (For 2007, the level of provincial housing starts, at 65½K, implies a more than 10 per cent year-on-year decline.) Action in the resale housing market has similarly eased, coinciding with a gradual moderation in home prices.

Still, Canada's housing market looks better insulated than in the US. Although the gap is closing, the cumulative rise in Canadian home prices hasn't matched that of the US, leaving real estate valuations less at risk. And Canadians simply have less of their personal wealth tied up in their homes.

And you can be certain that Canada's central bank will maintain a very close eye on housing market developments. While the Bank of Canada has thus far welcomed a slowing in economic growth that is more consistent with stable core inflation, it won't risk the painful contagion effects that characterized past housing market crashes.

Indeed, with demand from the US eroding, the brake from a strong Canadian dollar still firmly in place, and inflation relatively well contained, the Bank of Canada could soon find itself in a position to ease rates if the slowdown deepens. Given such a tame interest rate backdrop, the housing market should successfully sidestep anything worse than a gradual deceleration in activity.

Non-residential Investment Contends With Slower US

Although cooler house prices will dampen consumer-borrowing capacity, commercial real estate markets should still garner support from what remains a relatively favourable climate for Canadian consumer spending. Households have received a boost from federal tax cuts/rebates, and the unemployment rate looks to remain low by historic standards.

A decelerating US economy will hinder export opportunities for some non-resource manufacturers, impacting the demand for industrial space. Nonetheless, Ontario's high profile automotive industry continues to attract significant new investment. Utilities, meanwhile, represent another notable plus when gauging the Non-Residential construction backdrop.

Accelerated cuts to the province's capital tax aim to incent business spending on machinery and equipment, where real investment outlays are already advancing a brisk, double-digit clip. Overall, the enhanced investment climate aims to secure new jobs and deliver hoped-for improvements in productivity.

Today's challenging economic environment has created fiscal pressures for the government, with deficits projected for the coming two years. Nonetheless, the growing likelihood of enriched federal transfers—aimed at closing the fiscal imbalance between Ottawa and the provinces—should open up room for further growth-enhancing infrastructure investment.

Better Times Ahead In 2008

A material turnaround for Canada's most populous province may not be in store for 2007, but opportunities in construction and other cyclical industries will improve in 2008. Enhanced fortunes in the construction sector in 2008 will capture a revitalized provincial expansion, as America leaves a mid-cycle correction behind.

*Warren Lovely is executive director, senior economist,
CIBC World Markets Inc., Toronto.*



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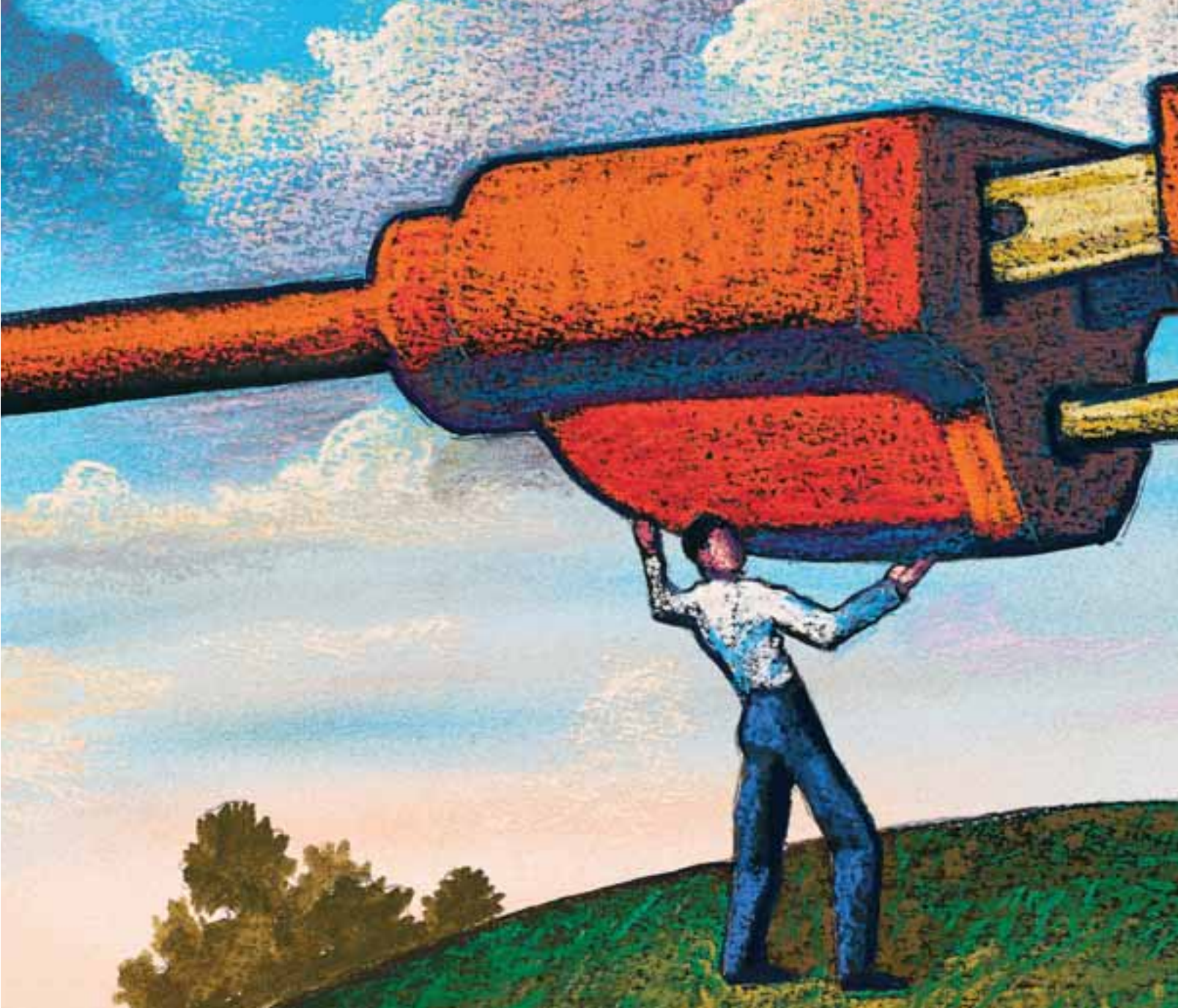
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Feathering Your Nest:

RRSP Tips For Today And Tomorrow

By Stanley Tepner, MBA, CA, CFP, TEP

Whether you're squeezing in your 2006 RRSP contribution by the March 1, 2007 deadline, or are playing "early bird" by feathering your retirement nest with your '07 contribution today, here are some timely tips to make sure you get the greatest possible benefits from your RRSP contributions.

These tips don't just review the rules. They take you several steps further down the road to retirement with some ideas that can really save you tax money, both today and in the future.

The Basics

Let's begin with a quick review of the RRSP contribution rules. The individual deduction limits are \$18,000 for 2006 and \$19,000 for 2007; for each year, you may deduct up to 18 per cent of the previous year's "earned income" (the earned income ceiling kicks in when 2005 earnings were \$100,000, in calculating the 2006 limit, and when 2006 earnings were \$105,556, in calculating the 2007 limit), plus any previously undeducted contribution room, minus (i) the previous year's pension adjustment (if applicable) and (ii) the past service pension adjustment currently allocated to you by your employer (if any).

Since your investments grow tax-free inside the RRSP, try to make your contributions early in the new year, to maximize the sheltering period. This is particularly important if you already own taxable investments (those that are held outside of RRSPs). Why pay tax on the income from these holdings when some of it can be immediately sheltered inside an RRSP?

An alternative to making an early lump sum RRSP contribution is to divide your annual contribution into monthly amounts, and invest your RRSP by "pre-authorized chequing" (also known as a "PAC": a pre-determined amount of money is automatically withdrawn from your bank account and invested in a pre-determined RRSP investment selection every month).

PAC investors who are also employees are entitled to apply for a reduction of the income tax withheld from their pay cheques by their employers, so they don't have to wait until the following summers to get their income tax refunds (you can download the required request form T1213 at <http://www.cra-arc.gc.ca/E/pbg/tf/t1213/README.html>).

No Cash Around?

RRSP contributions don't have to be made by writing a cheque. You are also entitled to make contributions "in kind." This means that you can contribute investments that you already own, like Canada Savings Bonds, GICs, stocks and mutual funds, to your RRSP (it must be a self-directed plan). The tax deduction you receive will be equal to the fair market value (F.M.V.) of the investment on the day of the contribution.

Please note that when you contribute an investment "in kind," you are deemed to have personally disposed of it for F.M.V., which may have income tax consequences to you. For example, if you contribute a stock or mutual fund in which you have an accrued capital gain, you will have to claim that gain in your tax return for the year in which you make the contribution (unfortunately, you don't get to use any loss realized by contributing an investment that is worth less than its original or adjusted cost base).

Can't Make The Full Contribution?

If you haven't been able to reach your contribution limits, you are entitled to carry-forward contribution space indefinitely (this covers all RRSP limits since 1991 inclusively), but I don't recommend that you put off making the contributions, as you lose the benefit of tax-free compounding of income.

Low Income Year? Consider Contributing But Not Deducting

The flip side of the RRSP coin occurs when you've got sufficient money with which to make a contribution, but your taxable income happens to be too low to give you much of a tax reduction.

Fortunately, you can put the money in your plan, but don't have to claim the deduction concurrently. You are allowed to delay deducting the contribution until your taxable income is higher, when it can give you a bigger tax refund "bang" for your buck. This strategy can be particularly useful to individuals who are enjoying sabbaticals, are in between jobs, or who are experiencing an unusual low-income year.

The \$2,000 Over-contribution

You are entitled to contribute an additional \$2,000 above and beyond your RRSP contribution limits (this is a cumulative, lifetime amount) that is entitled to grow tax-free inside your plan until it is withdrawn. This over-contribution is not deductible when it is made, but it can be used as a tax deduction in place of an actual RRSP contribution in the future.

Way down the road, you should use the \$2,000 over-contribution as part of your final RRSP deduction. Here's an example of how that can work:

	Final Year of Work	First Year Retired
Over-contribution carry-forward	\$2,000	\$2,000
RRSP limit	25,500	25,500
Contribution in Cash	25,500	23,500
Drawdown of over-Contribution	—	2,000
Over-contribution, end of year	\$2,000	\$ 0

The \$2,000 RRSP over-contribution is best employed by individuals who have no non-deductible debt (mortgages, car loans) outstanding. Those with such obligations may be better off to reduce their liabilities first.

Income splitting tip. If you have children or grandchildren aged 18 or older, you may be able to reduce your overall family taxable income by giving each adult offspring \$2,000 to make their own over-contribution. They can start RRSPs even if they don't have sufficient "earned income" for their own deductible contribution. You will have moved your potentially taxable investment income into their tax-sheltered holdings.

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INVESTOR A			INVESTOR B	
Beginning of year Contribution	Capital Value		Beginning of year Contribution	Capital Value
\$4,000	\$4,320	25		
\$4,000	8,986	26		
\$4,000	14,024	27		
\$4,000	19,466	28		
\$4,000	25,344	29		
\$4,000	31,691	30		
\$4,000	38,547	31		
\$4,000	45,950	32		
\$4,000	53,946	33		
\$4,000	62,582	34		
	67,589	35	\$4,000	\$4,320
	72,996	36	\$4,000	8,986
	78,835	37	\$4,000	14,024
	85,142	38	\$4,000	19,466
	91,953	39	\$4,000	25,344
	99,310	40	\$4,000	31,691
	107,254	41	\$4,000	38,547
	115,835	42	\$4,000	45,950
	125,102	43	\$4,000	53,946
	135,110	44	\$4,000	62,582
	145,919	45	\$4,000	71,909
	157,592	46	\$4,000	81,981
	170,199	47	\$4,000	92,860
	183,815	48	\$4,000	104,608
	198,521	49	\$4,000	117,297
	214,402	50	\$4,000	131,001
	231,554	51	\$4,000	145,801
	250,079	52	\$4,000	161,785
	270,085	53	\$4,000	179,048
	291,692	54	\$4,000	197,692
	315,027	55	\$4,000	217,827
	340,229	56	\$4,000	239,573
	367,448	57	\$4,000	263,059
	396,843	58	\$4,000	288,424
	428,591	59	\$4,000	315,818
	462,878	60	\$4,000	345,403
	499,908	61	\$4,000	377,355
	539,901	62	\$4,000	411,864
	583,093	63	\$4,000	449,133
	629,740	64	\$4,000	489,383
	680,120	65	\$4,000	532,854

Spousal RRSPs

Another way in which RRSPs can be used to split future taxable income is with spousal RRSP contributions. In a spousal plan, the contributor gets the tax deduction and the recipient keeps the investment. Investment income can compound tax-free in the recipient's RRSP until it is withdrawn, when it will be taxed.

The tax benefit of spousal contributions is long term. A family's tax bill may be lower if both spouses are taxed at the same marginal tax rate. Therefore, you should consider the use of spousal RRSP contributions to build up the investment assets of a spouse to help balance future taxable incomes.

Don't just try to build equal-sized RRSP portfolios. Consider all sources of potential retirement income first - pensions, taxable investment portfolios, inheritances, proceeds from selling businesses and properties, etc. - and direct RRSP contributions to help balance these incomes between spouses.

The federal finance minister recently announced proposed legislation that would allow spouses to split certain forms of retirement income after the age of 65. Spousal RRSPs may still be attractive, even after this proposal becomes law (if it does). For example, when there is a large age difference between spouses, by building the RRSP of the younger spouse, the older spouse will ultimately have a smaller RRIF from which mandatory payments begin at age 70. Less taxable income will have to be paid to the older spouse, and many more years of tax deferral, should result from this strategy.

The Early Bird

And remember, the earlier you start maximizing your RRSP contributions, the bigger the nest egg you will build for your retirement. Tax-deferred compounding can have a very dramatic effect when given a long enough time interval. For proof, compare the two investors in the accompanying exhibit on page 22.

Investor A started making \$4,000 RRSP contributions at age 25, and did so for just 10 years. Meanwhile, Investor B started making \$4,000 contributions at age 35, and continued until retirement at age 65. Both investors were able to achieve 8 per cent annual compound returns.

It's remarkable, but by delaying RRSP purchases by 10 years, Investor B (with \$532,854) had nowhere near the retirement capital accumulated that Investor A (\$680,120) achieved from just a single decade of early contributions.

Remember, if you want a healthy retirement nest egg, you've got to get cracking early with your RRSP.

Stanley M. Tepner, MBA, CA, CFP, TEP, is a First Vice President and Investment Advisor with The Tepner Team at CIBC Wood Gundy in Toronto. He can be reached by telephone at 416-229-5566 or 1-800-488-8688 or by e-mail at stan.tepner@cibc.ca.

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Investors are advised to seek advice regarding their particular circumstances from their personal tax advisor.



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By Gordon D. Wusyk

*Adapted from Beyond Survival
by Léon A. Danco*

Solve Dad's Problem First

Or You Could Start Out Like He Did, Flat Broke!

Here are some thoughts for potential heirs of family businesses.

Perhaps you have lots of drive. You crave responsibility and a chance to put all of your bright new ideas into action. You want to prove yourself; you represent youth at its best; wanting to try something different, and pushing to get it done yesterday. But there's a possibility that you could also represent youth at its worst: insensitive, reckless, over confident and feeling entitled.

I've met heirs who were ready to wrestle their dads for control. Be cautious, if you're itching to fight for control rather than earn it, you will lose. You may not understand your dad's world. He still has all the chips.

I've seen many forms of these confrontations. It's almost impossible to enhance dad's dream once you unleash the rebuttal (emotion.) The phrase "don't go there" comes to mind because the road back after disappears.

I know your fathers. They discuss problems and concerns with me that they've never told their priests, their rabbis or even your mothers. They certainly haven't told you. Yet many of you assume you understand what challenges they are wrestling with.

Your father's problems are caused in large part by his love for you. Usually he's conflicted between that love and his valid concern for his own future, the future of his loyal employees, and the future of the company he built.

Some of you are basically greedy kids. That's a statistical fact, as sure as the fact that some of you are hard working heirs who deserve the legacy your dad's work has built. The problem is, your dad often can't tell which of you is which. You're as difficult to read as he is.

Most fathers want to be fair to all the kids because he loves you equally. But he's worried about how you will react to each other and what you will do to the business he has built. He has heard the statistics. Rags to riches to rags in three generations.

He's painfully aware that your actions can profoundly affect the business, his retirement, his security and his legacy. Think about your dad's perspective. He is lonely, scared, tired and he's running out of time.

Too often, you complicate the problem because you don't take the time to really listen and understand his problems. Perhaps you're focused on your needs, your career and your entitlement. He too has needs.

Just try to sit on your expansion plans for a minute and take a hard look at your dad's dilemma. Maybe he feels the growth is beyond his current energy levels. Maybe the exciting expansion makes him run like hell every quarter just to keep positive cash flow, or stay competitive. Maybe his accounts, the ones he has carefully cared for and serviced exclusively for 20 years, bring in 80 per cent of the business and he's getting too tired or outdated to cover them all and afraid they could go elsewhere.

Maybe you and your siblings and spouses are always fighting or never really communicating. If he's concerned that you can't handle each other can he be confident that you can handle his multi-million dollar life's work?

Cont'd on next page....



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...Then one day I figured I'd had enough. I go into my Dad's office and I say: "Look, Dad, this business ain't big enough for both of us. One of us has gotta go..."

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SOLVE DAD'S PROBLEM FIRST

Spend some quality time with your father and try to understand the troubles that preoccupy him. He can solve his own problems by simply selling, or by just running it into the ground. He has that right. You could start out the way he did, flat broke, and unemployed. If you get focused on your needs, it could happen to you, and your best inflation protector could inadvertently disappear.

Attempt to help solve your father's problems. Not all of them. Just identify one, on your own and solve it. If you can do that, I'll wager a bottle of my best Cabernet that he'll give you more of them to work on. The more you solve, the more you'll get until some day your father will know he can leave the entire problem safely in your hands. In fact he will leave you an exciting opportunity. You won't get his shares until you can handle the issues and come up with real solutions.

Channel your drive and enthusiasm into areas of the business that need attention now. Ease your father's burdens and you'll likely gain his confidence, his respect, and his support for the plans you have for tomorrow.

A young officer once approached Confucius during a fierce battle. He and the other junior commanders did

not like the way the general was conducting the defense of the city and wanted Confucius' advice on how to remove him.

The sage's advice was immediate and simple: First to repel enemy. Then, maybe, to reorganize army.

*Gordon D. Wusyk is President, Predictable Futures
– Business Family Centre.*

This article is an excerpt from Beyond Survival, A Guide for Business Owners and their Families by Léon A. Danco, published by Predictable Futures Inc. – The Business Family Centre, Edmonton, Alberta.

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Museum of Civilization. Photo courtesy of Ottawa Tourism

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After last year's success on the west coast, the Canadian Electrical Contractors Association (CECA) is pleased to announce its partnership with the Electrical Contractors Association of Ontario (ECAO) to hold the 2007 National Industry Conference in Ottawa, Ontario. Nestled at the junction of three picturesque rivers, Ottawa is considered one of the world's most beautiful capitals. Its proximity to the province of Québec creates a dynamic cultural milieu in which both French and English cultures are deeply rooted. The result is a truly cosmopolitan experience—a North American city with a distinctly European charm and flair.

In addition to the seat of Canada's federal government, the nation's capital is a major centre for the visual and performing arts. Yet the city retains the accessibility, atmosphere and charm of a smaller centre—rich in wide-open green spaces, parks and wilderness areas. With a wide selection of sight-seeing and outdoor-leisure options and more than a dozen national museums and galleries, Canada's capital region has something for everyone.

"Change is Good" is the theme for this year's event which will feature exciting speakers and great social functions held in some of Ottawa's finest venues including the Westin Ottawa. Located in the heart of the city, The Westin Ottawa is the ideal location with its indoor walkways to both the Rideau Centre Shopping Mall and Ottawa Congress Centre as

well as its proximity to the many historical and cultural elements of the city.

The conference kicks off with the Welcoming Reception held at the National Gallery – an architectural delight – where delegates will have a chance to get reacquainted. An added bonus during the reception will be a private viewing of the Renoir Landscapes – 60 of Renoir's most beautiful landscape paintings on loan from leading art museums and private collections around the world. Ottawa is the only Canadian venue for this traveling exhibition providing a unique opportunity for conference delegates!

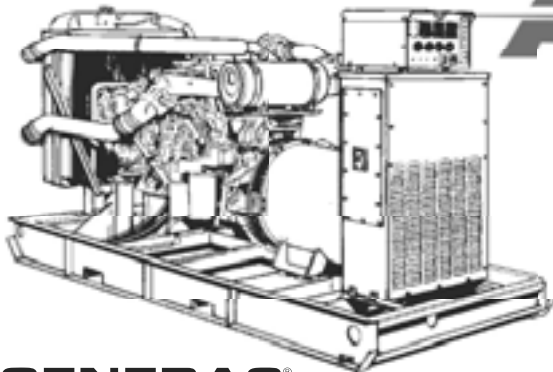
The weekly presentations begin with keynote speaker, Warren Macdonald, the first double above-knee amputee to reach the summit of Africa's tallest peak, Mount Kilimanjaro, and America's tallest cliff face, El Capitan. Warren's life was redefined in 1997 during a climb in Australia when a freak rock fall pinned him for two days under a one-ton boulder. He survived the ordeal, only to undergo the amputation of both legs at mid thigh. The accident may have changed his life, but not his resolve. This inspirational adventurer will motivate you to find "opportunity in change" as he relays his amazing story.

Educational opportunities abound throughout the week on marketing, productivity, management, finance, health & safety, and more. ECAO's conference committee is also pleased to announce the addition of a Product Exposition to this year's lineup of activities, where the electrical industry's partners will showcase their products and services and provide an opportunity for networking and information exchange.



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National Gallery of Canada. Photo courtesy of Ottawa Tourism

While the delegates are on their knowledge quest, their partners will be on less serious searches, albeit popular ones. In addition to a trolley tour of the city and a boat tour of the Rideau Canal, there's shopping and dining in the Byward Market and a demonstration and tasting at Le Cordon Bleu, Ottawa's Culinary Arts Institute.

Delegates will be sure to enjoy the hospitality of Ottawa's local contractors at their "Welcoming Party" featuring the ultimate tribute to the Dixie Chicks, Faith Hill and Tim McGraw. Luncheon speaker and political guru, Mike

Duffy, will paint a picture of Canada's political scene – its colourful history and ever-changing landscape.

Tours will be arranged throughout the week to Ottawa's many cultural attractions such as the Museum of Civilization, National Gallery of Canada and Canadian War Museum. Delegates may also wish to explore the local area during their free time to various venues on either side of the river, such as a canal boat tour, steam train excursion or the ever-popular Hilton Lac Leamy Casino.

All good things must come to an end but this one will be on a high note with a night of laughter and entertainment, dining and dancing at the President's Gala – an impressive finale.

To obtain additional information on the conference or sponsorship opportunities or to register on-line, go to www.ecao.org. Be sure to register before February 15, 2007 and earn a chance to win an Alaskan Cruise, courtesy of Federated Insurance Company of Canada!

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Trolley/Boat Tour of Ottawa - Visit beautiful and historic Ottawa, Capital City of Canada, aboard the trolley – a unique way of discovering the city. Bilingual guides compliment the tour and offer descriptive highlights of historical sites and points of interest. From the tour boats you

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will enjoy the best view possible of one of the engineering marvels of the nineteenth century, the Rideau Canal. Guides will show you this major part of Canadian history as no one else is able to. Along the way you will be shown many of the major sites that have led to the development and rise of Ottawa as a city and a seat of government.”

Byward Market – There’s always something happening in the Byward Market! Whether you’re here at dawn to welcome the outdoor vendors with their overflowing stands of fresh fruits and vegetables, flowers, and art & crafts; joining some friends for a meal or shopping; or staying up till the wee hours at one of the hip nightspots, you’ll find the Byward Market has something for you!

Le Cordon Bleu Ottawa Culinary Arts Institute – For more than a hundred years, people around the world have looked to Le Cordon Bleu for ‘la crème de la crème’ in professional training in the culinary arts. Guests can observe the chefs as they prepare a selection of dishes, giving detailed explanations throughout the preparation and presentation.

Optional Activities

Stonebridge Golf & Country Club - The 180-acre Stonebridge golf course, designed by Ted Baker & Associates, is a wonderful blend of parkland and link-

sland golf. It features bent grass tees, greens and fairways, undulating putting surfaces, more than 90 premium Temisca sand bunkers, and natural fescue areas.

The Canadian War Museum – One of Canada’s must-see attractions, this new world-class museum presents exhibits on military history and reveals how the nation’s involvement in conflict and peacekeeping has shaped the country.

Steam Train Dinner – Discover eastern Canada’s most scenic rail line as you travel on board the oldest operating steam train in the nation. Delight in the charms of the landscapes through the large panoramic windows and savour the region’s bounty on your table with the luxury of a dinner aboard the Club Riviera.



Photo courtesy of Ottawa Tourism

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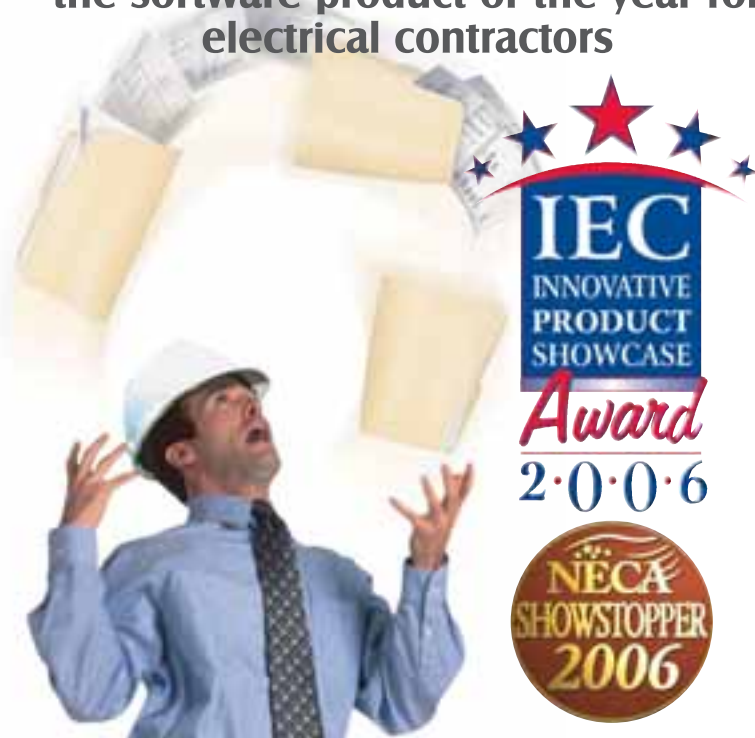
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In recognition of the importance of education and the need to have post secondary graduates enter the construction industry, the Electrical Contractors Association of Ontario established a scholarship program in 2004 for children or wards of salaried employees of association member companies.

Kristy Berg, daughter of Jake Berg, president of Aecon Industrial in Cambridge, is the recipient of the award for 2006 and will put her \$2,000 towards her Masters in Science in the field of Physiotherapy at Queen's University.

In her note of thanks to ECAO, Kristy wrote, "I feel honoured to be picked and appreciate your generosity in aiding my studies."

Congratulations Kristy!



016: COLD WEATHER SAFETY

Dangers of cold

Frostbite can easily result in the loss of fingers, toes, ears, and even your nose.

Excessive cold can cause severe fatigue or drowsiness. When you are fatigued or drowsy, you are at a much higher risk of doing things that are dangerous or even lethal to you and to others.

Excessive cold can cause light-headedness or euphoria, which could leave you in a state of impaired judgment.

Risk factors

Insufficient rest increases your likelihood of injury in general, and your likelihood of cold-induced injuries due to impaired judgment. A person who is 20 per cent sleep-deficient is as mentally impaired as a well-rested person who is legally drunk.

Smoking greatly impairs circulation. Smokers have a much higher risk of frostbite than other people do.

Alcohol thins the blood, which is exactly the opposite of what the body needs in cold weather.

Many drugs have properties that impair cold weather endurance, and most illegal drugs are not compatible with cold weather at all. If in doubt about a particular drug, ask a pharmacist.

People with diabetes, heart problems, thyroid problems, and any of several other conditions have reduced tolerance for cold. If you have a medical condition, ask your doctor about cautions you specifically should take.

Protection

Wear your hardhat insulator. This is the easiest way to protect your ears. Also, since 30 per cent of your body

heat escapes through your head, this helps you stay warm, period.

Wear the appropriate thermal clothing: socks, boots, gloves, and underwear. Your ears, feet, and hands are most at risk, so afford them the most protection.

Stay hydrated. Soft drinks are loaded with sodium; drink water instead.

Keep a full set of dry clothes on hand, in case you get drenched. At the very least keep a spare set of gloves and socks. Make that two pairs, if you want to be prepared for a coworker in need.

Use the buddy system. You and your buddy should watch each other's skin, eyes, and general demeanor for signs that the other has reached a cold weather tolerance limit and it's time for a break.

If working outdoors, park vehicles or erect barriers to reduce wind.

Before going on an outdoor job on a cold day, bring a shelter and an outdoor heater.

Use tools that have thermal insulation or at least choose tools that have some sort of covering. For example, use a pair of pliers with plastic-dipped grips rather than unadorned steel ones.

Limit exposure times. For example, work 15 minutes, then warm up for 10 in the truck. Then work 15 minutes and so on. In severe weather, you will probably finish the job faster this way than bumbling through with stiff fingers and fatigue.

Signs of trouble

Respect your limits. If you feel chilled, fatigued, irritable, or light-headed, you are probably too cold.

If your hands or feet tingle, frostbite is probably on the way.

If your hands or feet feel hard or have no feeling, assume frostbite and seek the appropriate treatment immediately.

Coping

If you must wait for help with frozen hands, stick your hands in your armpits.

If you must wait for help with frozen feet, walk. This will at least get some blood flowing into your feet. Do not sit down or stand still.

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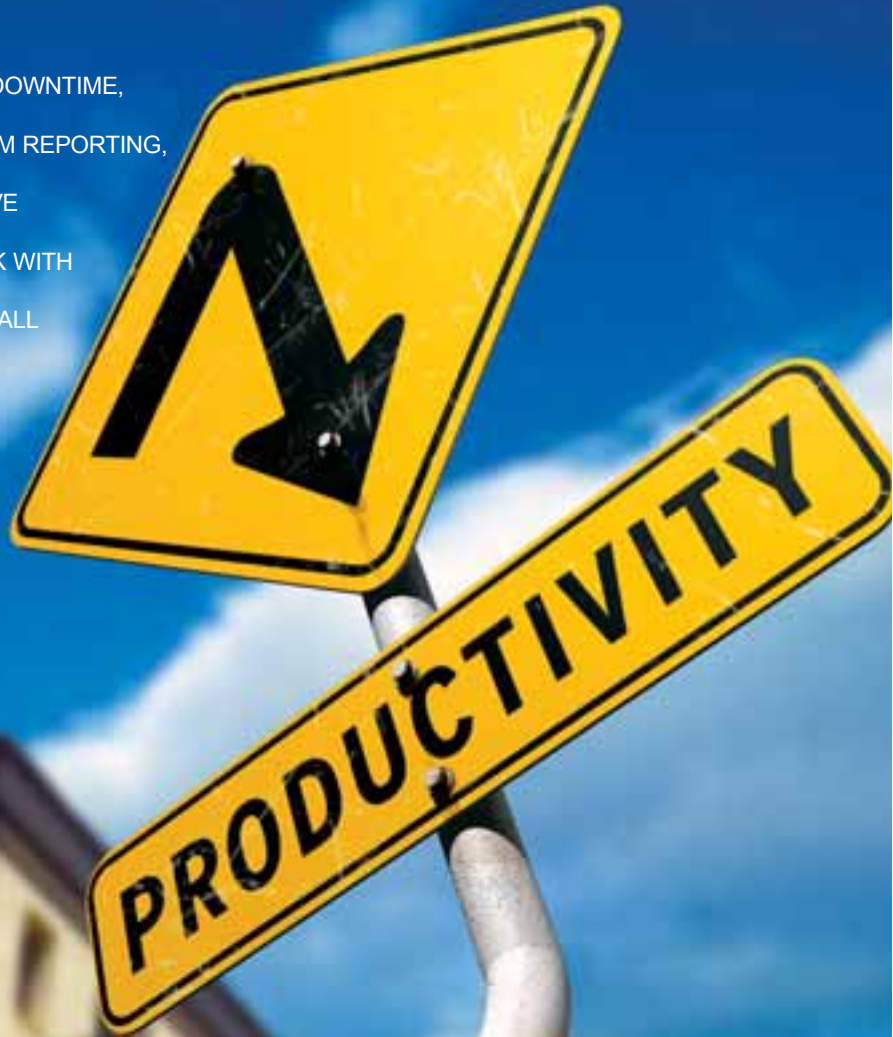
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