



Newsletter

July, 2016

Welcome to new members

I am pleased to announce that Jim Nicholas of FRSTeam Fabricare Restoration, Corey Gaucher of Miele has rejoined, Gus Platis of Platis Cleaners of Toronto, and Sergio Gosio of Park Lane Cleaners in Toronto has joined the OFA.

Annual OFA Conference and Golf tournament

On Friday afternoon, our golfers teed off and had a wonderful day of golf at the Lakeview Golf Club in Mississauga. Thank you to Rob McConnell for looking after this event.

A number of members who were staying at the Waterside Inn enjoyed dinner together in the Four Star rated dining room of the hotel and enjoyed the camaraderie and opportunity to discuss industry and social matters. The dinner was followed by our Friday night Cocktail Party which was sponsored by John Regan of Fabritec. It was a great success and we had a large turnout for this event.

On Saturday, our Annual Meeting was preceded by a buffet breakfast. The meeting was opened by the Minister of Environment and Climate Change, The Honourable Glen Murray and he gave a great talk about the environment and stated that climate change is advancing rapidly due to technological advances. He praised the work that our association was doing, and looked forward to working with OFA in pursuing self-regulation of our industry. Mr. Murray took questions from the audience including one on care labeling, of which he promised to assist in getting better care labeling on garments. He received a loud round of applause from those in attendance for his talk and his promise of action.

Prior to the start of the meeting, the Executive Director spoke to the members and encouraged them to visit the Table Top displays of our allied trades' members. He asked them to exchange business cards and invite them to their plants to discuss how they can help improve their operation. He thanked the allied trades and sponsors for their financial support of our event and told our members that it was imperative that they support our allied trades whenever possible, because they support our association. As well, they are a great resource of information and help when needed.

The business of the Annual Meeting was conducted by the president Brad Maxwell and he reported on the past year activities and submitted our audited statement ending October 31, 2015. Brad gave the Auditor's Report and a motion to accept was made by Dino Kantzavelos and seconded by Jim St. Pierre and unanimously passed. As well a motion to maintain our current auditor was made by Rob McConnell and seconded by Richard Rivard was made and unanimously passed.

A list of proposed members of the Board of Directors of OFA was read and on a motion by Richard Rivard and seconded by Darcy Griffith, the list of directors was approved and unanimously passed. The list of directors are:

Jim St. Pierre of Trillium Leather Care, Clark McDaniel of Fabricare Cleaning Centers, Rob McConnell of Gibson's Cleaners, Brian Hatt of Harco, Shelley Clair of Orr Cleaners, Michelle Krulicki of Newtex Cleaners, Brad Maxwell of SuedeMaster, Dino Kantzavelos of TSC Wetclean, Jason Wiesner of Wiesner Insurance, John Regan of Fabric, and Jodi Hiltz of Bathurst Village Cleaners.

President's Report (Brad Maxwell)

I am proud to report that over the last two years, we have more than doubled our membership and we now have more than 100 members.

The Ontario Fabricare Association is being recognized as the premier association in Canada by the public and the government and as the most professional group in the dry and wet cleaning industry.

One of the main reasons for this recent success of the OFA is the tireless work of our Executive Director Sid Chelsky. Sid is working very hard to ensure that our industry is seen as progressive, and as a positive benefit to the Ontario economy and

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environment. And I can say from personal experience, with the early morning or late evening emails, Sid never stops thinking about the OFA and how to improve it. He certainly deserves all of our thanks.

Over the last year the OFA has been asked and has attended many important meetings that affect our industry including the Toronto Board of Health, Toronto Chemtrac, TSSA and with the Minister of the Environment and Climate Change for the Province of Ontario.

Sid was invited to participate in a Round Table Review of the current (TSSA) regulations dealing with certification of Boilers and Pressure Vessels. Sid was instrumental in helping draft new rules that will keep the cost of mandatory Certification of Boiler and Pressure Vessels to a minimum. As well, he was invited to participate in the annual review of Operating Engineers later this year.

Our Director Brian Hatt has been working together with Seneca College on an application to Environment Canada to receive funds from the Environmental Damages Fund. This application included creating a cross Canada Webinar and videos to educate all Canadian dry cleaners on all the new aspects of our constantly changing industry and how to protect the environment. We will find out if this application has been successful very soon.

We are also currently working on creating a "Professional Code of Conduct" for our association and its' members. When we have completed the first draft we will send out copies to our membership for their feedback.

With the help of Becca Anderson from Fabricare Canada we are maintaining a professional website that supplies valuable information not only to our members, but also the general public and media. We have also instituted the listing of all your satellite stores on our website to help the consumer find the closest location of a member of the OFA.

I would also like to personally thank each member of our board of directors for their tireless efforts in promoting the OFA. They take valuable time away from their businesses to travel and attend our many meetings at their own expense. They all do this because they care about our industry and the welfare of the OFA.

Over the last year, the Executive Director has been successful in obtaining knowledgeable and qualified speakers for our current conference. This was no easy task, as he is working with a limited budget, but as you will no doubt agree, he has brought forward a most notable list of excellent speakers including our own Minister of Environment, the Honourable Glen Murray. He will continue to work with the different levels of government and other agencies to grow our association and promote education and safety in our industry as the primary goal of our association.

I am sure you will enjoy today's conference and will take home some valuable information to help improve your business. Please do not hesitate to give any of the board members feedback on what you liked and disliked about this year's conference. This information will help us in the planning of next year's conference. Thank you.

Reported by Brad Maxwell

Speakers

Our first speaker was Michael Ballard, a motivational speaker, who spoke on The Resilient Owner & Manager. At the end of his talk, he encouraged the members to keep and make their association strong, so that OFA could continue to do the legwork for them.

Christine Jonathan of MacDonald, Sager, Manis LLP, the solicitors for OFA, spoke on Employee Relations. She reminded us of all the necessary caution and paperwork that has to be done in dealing with our employees. There were numerous questions, which she answered well. The information she imparted to the membership in attendance would have cost thousands of dollars for each member to seek from their own legal counsel by themselves. After the conference, Christine mailed me the following information:

Ontario Human Rights Commission Policy on requiring a driver's license as a condition of employment

1. Where driving is an essential duty of a job For positions where driving is an essential duty of the job, a question relating to whether or not an applicant is licensed to drive, and/or the type of vehicle the applicant is licensed to drive, would be appropriate.

The legitimate needs of the employer and the concerns of the applicant might be served by including the following statement on an application form or in a job advertisement: This position requires the successful candidate to have a valid driver's license.

The successful candidate would have to provide proof that s/he has a valid driver's license upon being hired. Employers should determine which jobs within their organization involve driving as an essential duty.

Applications for these positions should include a statement relating to the need for successful candidates to provide proof that they possess a valid driver's license.

Subsection 23(3) of the Human Rights Code allows for employers to ask applicants if they have a valid driver's licence during a personal interview for positions in which driving is an essential duty.

2. Record of Offences

Where driving is an essential duty of the job, an employer may refuse to consider an applicant who has a poor driving record even though the Code protects persons who have committed a violation under the Highway Traffic Act.

Example: A company can refuse to hire a school bus driver who has accumulated too many demerit points.

At the same time, the Code does not protect persons who were convicted for careless driving under the Criminal Code and who have not been pardoned.

If you need further clarification, you can contact Christine Jonathan
Macdonald Sager Manis LLP
cjonathan@msmlaw.ca
416 364-3325

Jordan Cohen of MacDonald, Sager, Manis LLP and our contact lawyer at the firm spoke on what you need to know about Borrowing or Selling your business or property. He pointed out many areas of concern that could come back to hurt you, if you do not follow some basic rules. Jordan also explained the difficulties in dealing with your lenders and why and what security they will demand. There were also many questions brought forward by those in attendance, and Jordan gave answers to them all.

The meeting adjourned for a coffee break sponsored by Green Earth Cleaning Canada Inc.

Kermit Engh of Methods for Management, a group that conducts Cost Groups meetings spoke on the importance of joining such a group and how it can help you run your business better. He was extremely knowledgeable and explained all that happened during a Cost Group meeting. Having been a part of one before, I can readily agree to the benefits that are received from attending and participating in such a group.

Jacquelyn Stevens of Willms & Shier Environmental Lawyers gave us an environmental update on what has occurred in the past years regarding enforcement and fines and jail sentences regarding the failure to adhere to the environmental regulations. The fines are getting larger and more frequent and require strict adherence to the law and regulations. Jacquelyn also provided OFA with a number of gift cards to raffle off to those members in attendance.

A buffet lunch was provided and sponsored by Clark McDaniel of Fabricare Cleaning centers.

Jon Meijer of Dry Cleaners & Launderers Institute (DLI) spoke on the State of the Industry. He reminded us the market has changed and that we have to adapt to the changes if we want to survive. DLI has already begun the changes needed to accommodate the needs of the membership. He discussed areas of potential growth markets and urged everyone to make changes now, if they have not done so as yet. He stated "that dry cleaning is not what it was yesterday and will not be tomorrow what it is today".

Ellen Roseman, the Consumer Affairs Columnist for the Toronto Star, Canada's largest newspaper spoke on her research into complaints in the dry cleaning industry. She claims that complaints are down dramatically, but that part of the reasons are that Canadians consumers do not complain much, they just leave and go elsewhere. She advised us that a number of complaints are now seen on Yelp and that the Better Business Bureau is now publishing complaints against dry cleaners and other businesses on line. She advised us to "Win the Customer" and to tell your customers what you CAN do for them not, what you can't do for them. Overall, she was very supportive of the work our association and its members are doing.

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The meeting adjourned for a coffee break sponsored by Rob and Nancy McConnell of Gibson's Cleaners.

Stephen Flomen of Milestone Insurance presented a video presentation and spoke on "Living with Dignity and insuring your future". He advised us of the protection that is available for people as they get older and need additional and special care that could take years to get from the public health system.

Jason Wiesner of Wiesner Insurance brought two experts with him to discuss the Free Legal Insurance and Contract Dispute Resolution that we provide our membership as part of their dues. A number of questions were asked and explained to the members, so that they would know who to call and what to ask for.

All our speakers received a gift of a Cross pen engraved with their names on them in appreciation of the time they took to address our membership.

Prior to the close of our meeting, we listened to a presentation by Michael Kerwin of the Canadian Federation of Independent Business and he explained the work that their association does and the benefits they provide their membership. CFIB is looking for an affiliation with OFA in the future. Your board of directors will investigate the benefits and the costs of doing so and advise you in the future of the viability of such an affiliation.

We conducted a raffle for a \$200 gift certificate from Cleaners Supply.

Brad Maxwell presented closing remarks and those in attendance applauded the quality of the speakers and the quality of the information provided.

The meeting was followed by a cocktail party sponsored by Michelle Krulicki of Newtex Cleaners and then by a Gala Dinner with wine sponsored by Paul Sexton and Bruce Miller of Sparkle Solutions.

Environmental Concerns (excerpt from article in American Drycleaner by Howard Scott)

Balancing work and fun: Millennials for the win!

PEMBROKE, Mass. —The Millennial Generation can be a difficult market to crack because there is a lot of diversity within the group.

This is a challenge, but as the saying goes: "One man's challenge is another's opportunity." The Millennial Generation, also called Generation Y, are young adults born between 1980 and 2000. The oldest is 36. The youngest is 16. Obviously, the youngest are still at home and under their parents' auspices, but in a few years, they will be adults.

A portion in that age group are professionals—hard-working physicians, lawyers, small-business owners, administrators and executives who need to present well. These Millennials are interested in their appearance. In total, this grouping comprises 30% of the adult working population 65 years old or under.

That's a big demographic, which translates to a lot of business. Millennials are trying to figure out how to work within the system in their own unique way. They're also frustrated with having to deal with a lot of underemployment/unemployment and high student debt.

WIN THE FUTURE

Since Millennials have a strong interest in balancing work and personal lives, it would be a good idea to introduce pickup and delivery.

This is probably the best way to catch them and to hold their business. Making them come down to your store is the wrong approach. When soliciting, emphasize that this service will free up time and be more convenient.

Describe the service in terms of its simplicity. Pitch: "If you give us a try, in a short time, the procedure will become automatic. Freeing up an hour every Saturday enables you do what you want to do. That's freedom."

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You could even suggest that your service include laundry. Pitch the offer this way: “This would free up four hours of work time every week. Instead of doing laundry Thursday night, the two of you could visit friends or go out to a movie.”

Finally, devote some marketing budget to Millennial-focused advertising. Connect with their values. Spend marketing money to target their patronage. Perhaps it’s a local club. Possibly it’s the type of magazine they are reading.

For example, ads in programs for cultural events/musical venues might be the right vehicle. Or then again, it might be the public transportation they ride on. For example, if you figure out that a large number of Millennials travel on a certain subway line both in the morning and the evening, run a subway ad that says that your dry cleaner is the most environmental cleaner in town.

In bullet form, provide reasons. You don’t use non-biodegradable chemicals. Your cleaning machine is especially gentle for quality garments. You generate minimal wastes that require disposal. Your equipment is all state-of-the-art. And so on. Be bold in these messages, for otherwise, you won’t catch their interest.

Another approach is to have a targeted mailing to neighborhoods where there is a high Millennial concentration. In your letter, say something like: “We understand that you’re busy and that it’s important for you to balance work with personal life. We appreciate your commitment to be a positive impact on the environment, despite all the compromises one must make. That’s why we offer you our ‘busy people’s pickup-and-delivery service,’ where we make your life less hassled.”

Win your share of the Millennial market. They are the future. The Millennial Generation is concerned about the environment. Global warning, land despoliation, chemical abuse and animal exploitation are part of today’s consciousness.

Emphasize your concern about the environment. Become an environmentally friendly dry cleaner. Proclaim to everyone that you have gone to great lengths to minimize bad custodianship.

Tell customers you have searched out the cleaning system and cleanser that uses minimal chemicals and does the least harm. You refuse to use cleaning additives that harm the environment. You spend money to maintain your commitment to the future. You deal with vendors that uphold the same concerns. Furthermore, you donate to environmental groups.

Appropriately, you process clothes in an environmental cleaning machine that uses the least harmful chemicals.

Make your finishing processes ones that aerate garments as well as expose them to sunlight. Make your plant clean, well-lit and free of contaminants.

Make signs, put up posters, and hand out cards describing the service. When dealing with Millennials, have your counter staff communicate the store’s commitment to the environment. They might say something like, “We only use chemicals that completely dissolve in the spinning cycle. That means, when you put on your clothes, there’s nothing but pure fabric.”

Being sincere is important. In time, you will become the No. 1 environmental cleaner in town. Before long, a greater number of Millennials will be disposed to become customers.

Fed up Customers Can Hurt Profits

Polls have shown that more than 80 per cent of customers have left a business because of long waits. The amount of time a customer has to wait is a primary driver of customer satisfaction and should be at the top of your business’s list when it assesses how it can better serve consumers.

One survey also showed that bad customer experiences tend to have a ripple effect where customers who perceive negative service are not only less likely to spend money at that business again, but they are also more likely to tell others about their experience.

In a time where shopping research takes place online and people are engaged in social networks to share and collect ideas, businesses risk losing potential customers before they ever set foot in a store or office.

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Knowing that customer service is one of the best routes to a healthy bottom line, here is a management checklist that will help improve your enterprise's customer-satisfaction ratings:

1. Require executives to personally and regularly serve customers.

By dealing with the public, executives cement relationships with customers or clients and let employees know that service is honorable and rewarding as well as the focus of corporate energy.

2. Survey customers and give immediate feedback.

A customer satisfaction survey can establish performance benchmarks, build relationships, identify customers your business risks losing and can be a catalyst for enhancing overall satisfaction. Surveys should be short, taking no longer than 10 minutes to complete. Ask concise rather than open ended questions and mix topics to force continual thinking about different subjects.

When you get enough results and spot trends, let your employees know. Moreover, be sure staff quickly hear comments about problems or positive results. This lets them make the connection between their behaviour and customer attitudes toward the company. A quick response to customers shows them that your organization cares and rewards them for taking the time to speak up.

3. Hire people who have a service attitude.

Some people simply enjoy serving others and that urge dominates their personalities. These individuals make the best salespeople, present a good image for your business and help your enterprise grow.

4. Cultivate service heroes.

Your company's staff and management meetings should regularly feature examples of outstanding customer service. Public praise creates heroes and encourages excellence. Give employees the power to do whatever has to be done to make a customer's experience pleasant. There will be occasional failures but those are opportunities to find new strategies. When employees deliver the goods, reward them. One way is to link compensation to employee contributions. Companies that do not reward innovation are not likely to be encouraging outstanding service.

5. Devote as much time to service training as you do to technical and procedural training.

Getting it right technically doesn't count if the customers feel they haven't received a commitment to a continued relationship. If customers feel they received poor service then they did receive poor service. Your employees represent you, your company, and your brand. Working with customers is the most important thing they will do. Give them the tools by giving them sufficient training. Never let an untrained employee have customer contact.

6. Make customers your only concern.

Let them think you have all the time in the world — even when you don't. A relaxed tone of voice and patience go a long way toward keeping them happy, even when they don't get what they want. Take their complaints seriously — they don't care if you've heard the problem before, they want your complete attention. Studies have shown that as many as 90 per cent of customers whose complaints are resolved will purchase again.

7. Keep raising the bar. Successful organizations continually raise the bar. If your entire enterprise isn't pushing to do better today you risk being left behind. Create an atmosphere of excellence at your enterprise by spreading the word that everything your company and its employees do must be the best and that you won't accept less.

8. Comparison shop.

Visit the competition, see what they are doing and then do it better or differently. Customers have more than one choice, so stay ahead of the curve by asking how you can add value to their experience. When you are a customer, get involved with clerks and service attendants.

9. Keep employees up to date.

Let staff know what new products have been ordered, when they will arrive, what kind of advertising promotions you plan and what business changes you may be planning. The more your employees know, the better then can serve the customers or clients.

10. Stay positive.

When a problem or question arises with a customer, say you will try to resolve it rather than that you can't do anything about it. If a customer demands something that is against company policy, explain the situation but then offer to help come up with an alternative solution.

Final Thought: Always say thank you. A good rule of thumb is to end every interaction with a word or two showing appreciation. Even when customers complain, you can thank them for bringing the problem to your attention.

Smart Surveys Get Smart Results

Well-Crafted Questions, Yield Productive Answers

To keep your customers or win new ones, you need to ask questions and listen. One of the most effective tools for listening is a customer survey.

The problem is, many surveys are too long, cumbersome and designed with the company in mind — rather than the consumer. Here are three smart moves to craft a questionnaire that will get the results you really need:

Feedback from a well-designed survey can help you innovate products, improve services, anticipate trends and discover money-making opportunities.

1. Place the survey strategically. Questionnaires are more apt to be completed when customers have time, so make them available while people are waiting in line. Provide pencils or pens. Don't put the surveys near your staff members or the door. Some customers feel self-conscious about taking a survey in front of employees, and if they pick one up at the door, they're more likely to toss it in the car and forget it.
2. Isolate your survey as much as possible. If you don't have customers coming into your place of business, you can include a survey with packing orders or invoices. But don't attach it to other information about the company. That could influence the responses and skew the results. The questionnaire should be separate so the customer can fill it out and send it back anonymously. Include a postage-paid envelope.
3. Keep it short and smart. Surveys should stick the point, so you need to zero in on what you want to know. Leave plenty of space at the bottom for comments and suggestions.

A smart survey helps keep customers loyal. By implementing what you learn from the results, your company can unlock hidden profit opportunities and deliver “world class” service. Here’s a sample questionnaire:

We Want to Know . . . How satisfied are you with our company?

Totally

Partially

Dissatisfied

Explain:

Are you pleased with the responsiveness of our employees?

Is it easy to do business with our company?

How committed are you to staying with our company?

Are you comfortable referring friends, relatives and associates to our company?

Tax Clutter: What Can You Toss?

What a coincidence! Once the general tax-filing deadline passes and you file your return, spring cleaning begins.

As you wash winter off your windows and start planting your garden, you’ll likely want to clear out some of the clutter of your tax paperwork. Before you head to the paper shredder, though, make sure you’ve saved the essential documents that can not only protect you during an audit, but also help you collect a future refund.

The last thing you want is to be caught empty-handed if Canada Revenue Agency (CRA) contacts you or your business about an audit or a clarification of items on your recent or previous tax returns.

The CRA states: “As a general rule, [taxpayers] must keep all of the records and supporting documents that are required to determine your tax obligations and entitlements for a period of six years from the end of the last tax year to which they relate. The six-year retention period under the Income Tax Act begins at the end of the tax year to which the records relate.”

Statutory Lengths of Retention

Five pieces of legislation affect tax records and how long they must be retained:

The Income Tax Act, The Excise Tax Act, The Canada Pension Plan Act, The Employment Insurance Act, and The Air Travelers Security Charge Act.

These laws govern the retention, storage and disposal of all tax-related documents. The records must be supported by source documents. Moreover, the laws put the burden of proof on you in a tax audit, even if you hired a bookkeeper to do your accounts and a tax professional to prepare your return.

The Income Tax Act requires you to keep books, records, accounts and vouchers for at least six years from the end of the last taxation year to which they apply. So it isn’t the year of the transaction that’s important, but rather, the year the transaction is claimed on a tax return. For corporations, the fiscal period is the financial year-end. For individuals, it is the calendar year. So, after January 1, 2016, the CRA doesn’t require you to keep income tax records for your 2009 tax year or earlier years. You must keep 2010 records until the beginning of 2017.

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The Excise Tax Act requires GST/HST registrants to maintain “adequate records” for six years from the end of the related tax year. Under the Employment Insurance Act and Canada Pension Plan Act, the retention period begins at the end of the calendar year. The Air Travelers Security Charge Act generally requires records to be kept for six years after the end of the related tax year.

Special circumstances require these retention periods:

Some records and supporting documents that must be kept indefinitely are: Acquisitions and disposals of property, Share registry, and Historical information that would have an impact on the sale, liquidation or wind-up of the business.

Records must be kept in Canada unless you receive government permission to store them elsewhere. Documents kept outside the country and accessed electronically aren’t considered valid records and books of account. (Quebec has specific rules about where records can be stored and transferred if the files contain personal data about a resident of the province.)

Types of Records

In general, the CRA doesn’t specify the records and books a business must keep, but what you do retain must clearly allow for the determination of taxes payable and of taxes or other amounts to be collected, withheld or deducted. Supporting documents must be available to verify the information.

According to the CRA, supporting records may encompass:

Sales invoices, purchase receipts, contracts, guarantees, bank deposit slips, cancelled cheques, credit card receipts, purchase orders, work orders, delivery slips, emails and general correspondence related to transactions.

Minutes of director and shareholder meetings, as well as share ownership and transfer records, special contracts, agreements, share registers, general ledgers, special contracts and agreements, investment records, and fixed asset and depreciation records used to set the capital cost of assets.

Personal bank statements and cancelled cheques, personal savings account passbooks and detailed identification of deposits into personal accounts.

Accountant working papers used to determine obligations and entitlements.

“Any other thing containing information, whether written or in any other form.”

Access to Documents

The records and source documents must be in a readily accessible format, whether paper or electronic.

Access to electronic records means direct, physical contact to the medium on which the record is stored. Computerized records must be easily converted into an electronically readable format and must be kept even when your company has a hard-copy version.

Remember, electronic records are particularly vulnerable to damage or accidental destruction, so it’s essential to back them up regularly and to keep them safely stored.

Disposal

In some instances, the CRA may allow you to dispose of records early, but you must obtain permission. This can be accomplished by submitting a Request for Destruction of Books and Records, or by submitting a written request to the director of the local tax service office. The letter should include: A list of the documents to be destroyed, The tax years involved, and The circumstances that justify early destruction.

For example, a taxpayer serving as an estate executor may want to dispose of records because the distribution of assets has been completed and a tax clearance certificate has been issued.

Be Cautious

When your company does toss documents, federal law and some provincial statutes require that records containing personal data be destroyed. If the records contain only business data, there's usually no legal requirement for destruction, but it's a prudent move. Careless disposal of confidential documents could lead to problems.

If you have questions, consult with your accountant to be sure you keep what is legally required.

Many thanks to Segal LLP for the information provided.

A little humour

An old man lay sprawled across three entire seats at a concert. When the usher came by and noticed this, he whispered to the old man, "Sorry sir, but you're only allowed one seat." The old man didn't budge.

1) The usher became more impatient. "Sir, if you don't get up from there I'm going to have to call the manager."

Once again, the old man just muttered and did nothing.

The usher marched briskly back up the aisle, and in a moment he returned with the manager. Together the two of them tried repeatedly to move the old disheveled man, but with no success.

Finally they summoned the police. The officer surveyed the situation briefly then asked, "All right buddy what's your name?"

"Fred," the old man moaned. "Where you from, Fred?" asked the police officer.

With a terrible strain in his voice and without moving, Fred replied; "The balcony!"

2) An Engineer dies and goes to Hell. Dissatisfied with the level of comfort, he starts designing and building improvements. After a while, Hell has air conditioning, flush toilets and escalators.

The engineer is a pretty popular guy. One day God calls and asks Satan, "So, how's it going down there?" Satan says, "Hey things are going great. We've got air conditioning and flush toilets and escalators, and there's no telling what this engineer is going to come up with next." God is horrified. "What? You've got an engineer? That's a mistake - he should never have gone down there! You know all engineers go to Heaven. Send him up here!" Satan says, "No way. I like having an engineer on the staff. I'm keeping him." God says, "Send him back up here or I'll sue."

"Yeah, right," Satan laughs, "and where are you going to get a lawyer?"

A tourist in Vienna is going through a graveyard and all of a sudden he hears music. No one is around, so he starts searching for the source. He finally locates the origin and finds it is coming from a grave with a headstone that reads: "Ludwig van Beethoven, 1770-1827". Then he realizes that the music is Beethoven's Ninth Symphony and it is being played backward. Puzzled, he leaves the graveyard and persuades a friend to return with him. By the time they arrive back at the grave, the music has changed. This time it is the Seventh Symphony, but like the previous piece, it is being played backwards. Curious, the men agree to consult a music scholar. When they return with the expert, the Fifth Symphony is playing, again backwards. The expert notices that the symphonies are being played in the reverse order in which they were composed, the 9th, then the 7th, then the 5th.

By the next day the word has spread, and a crowd has gathered around the grave. They are all listening to the Second Symphony being played backward. Just then the graveyard's caretaker ambles up to the group. Someone in the group asks him if he has an explanation for the music.

"I would have thought it was obvious," the caretaker says, "He's decomposing."

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