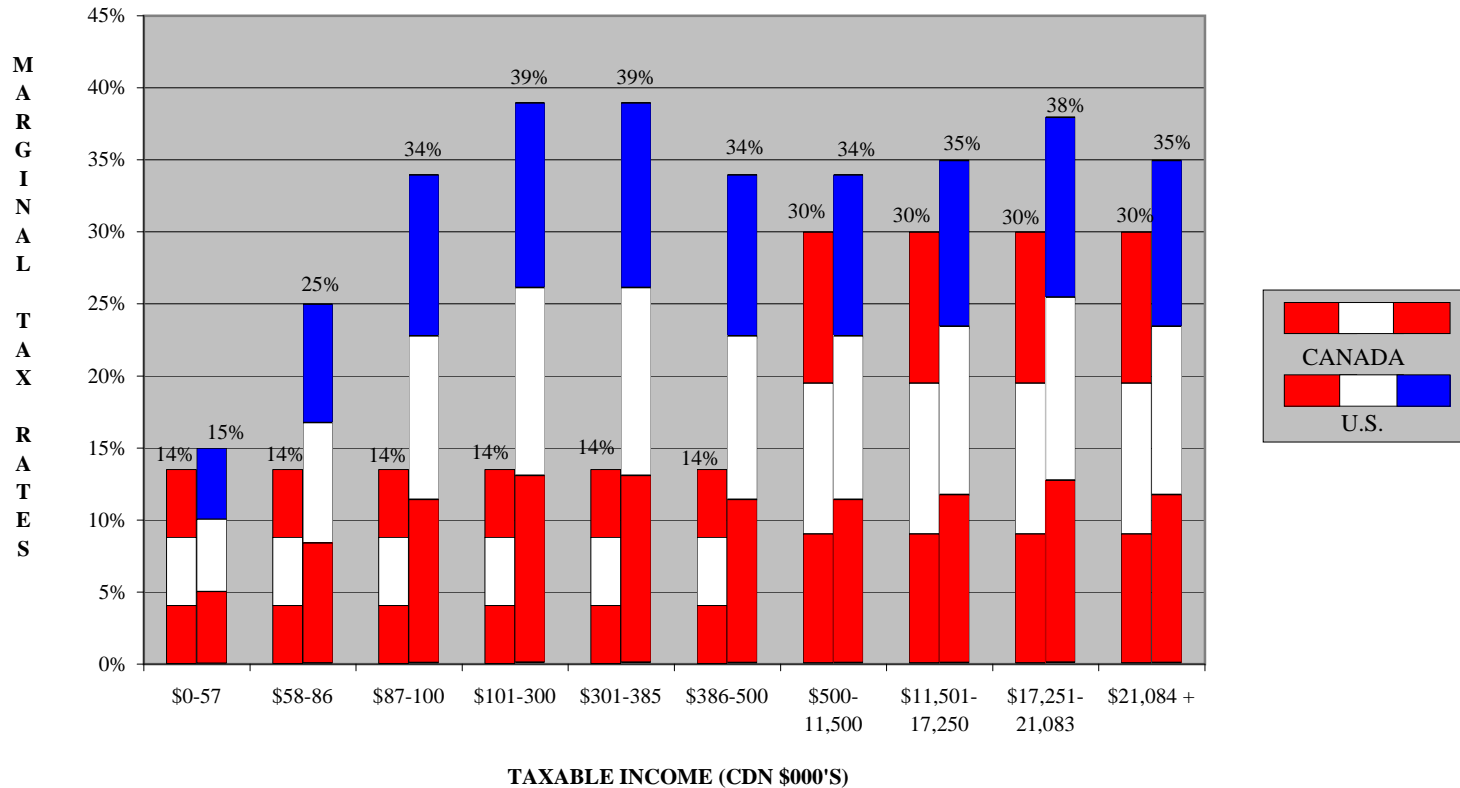
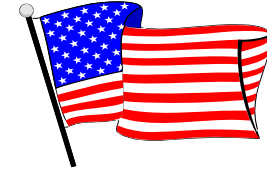




Canadian/U.S. 2009 Corporate Income Tax Rates



(Stated in Canadian Dollars exchange rate 1 US\$ = 1.18 Cdn \$)

Notes:

1. Assumes U.S. corporation resident in Washington State and Canadian corporation resident in B.C.
2. Assumes “active” business operations. Passive income is taxed at 45.67% for Canadian corporations before refundable portions. Passive income is taxed at the same rates as active income in U.S. corporations.
3. Assumes Canadian income eligible for low rate (not eligible if not earned in Canada).
4. Canadian corporations eligible for manufacturing and processing deduction may be subject to lower tax rates.