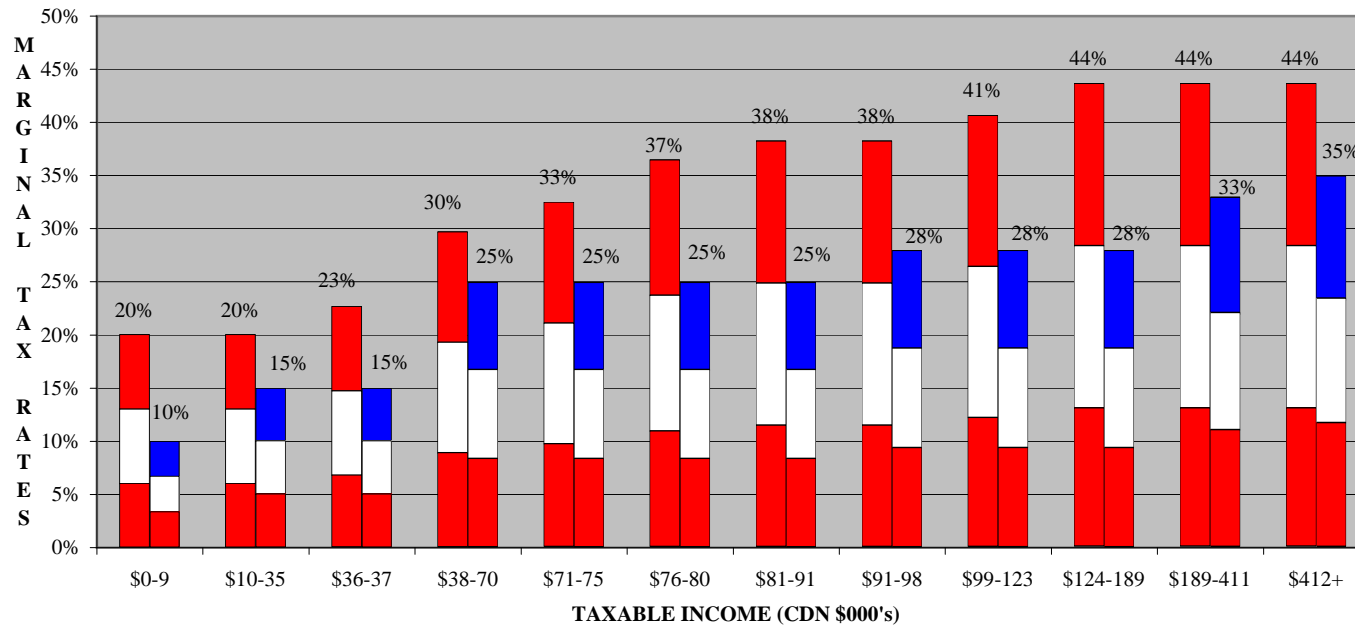
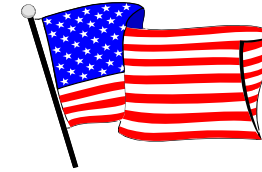




Canadian/U.S. 2009 Individual Income Tax Rates



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

Note:

Assumes single U.S. citizen resident in Washington State and Canadian individual resident in B.C. earning employment income. (No state income tax for Washington, other states levy taxes at 0% to 9.3%)

