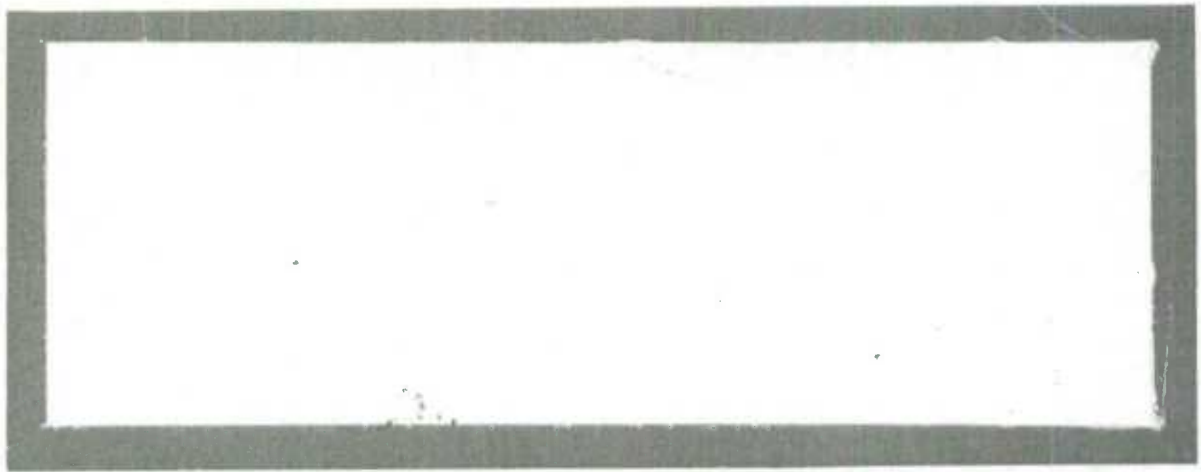




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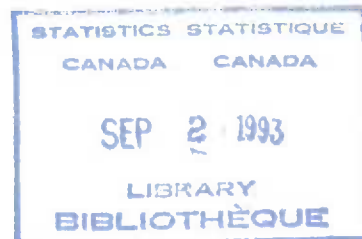


# 50317

COMPARISON OF ELEMENTS BETWEEN THE COMBINED.MASTER  
AND COMSCREEN FILES (TAX YEAR 1981)

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Working Paper No. BSMD 85-004E



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Comparison of Elements between the Combined Master  
and COMSCREEN files (Tax Year 1981)

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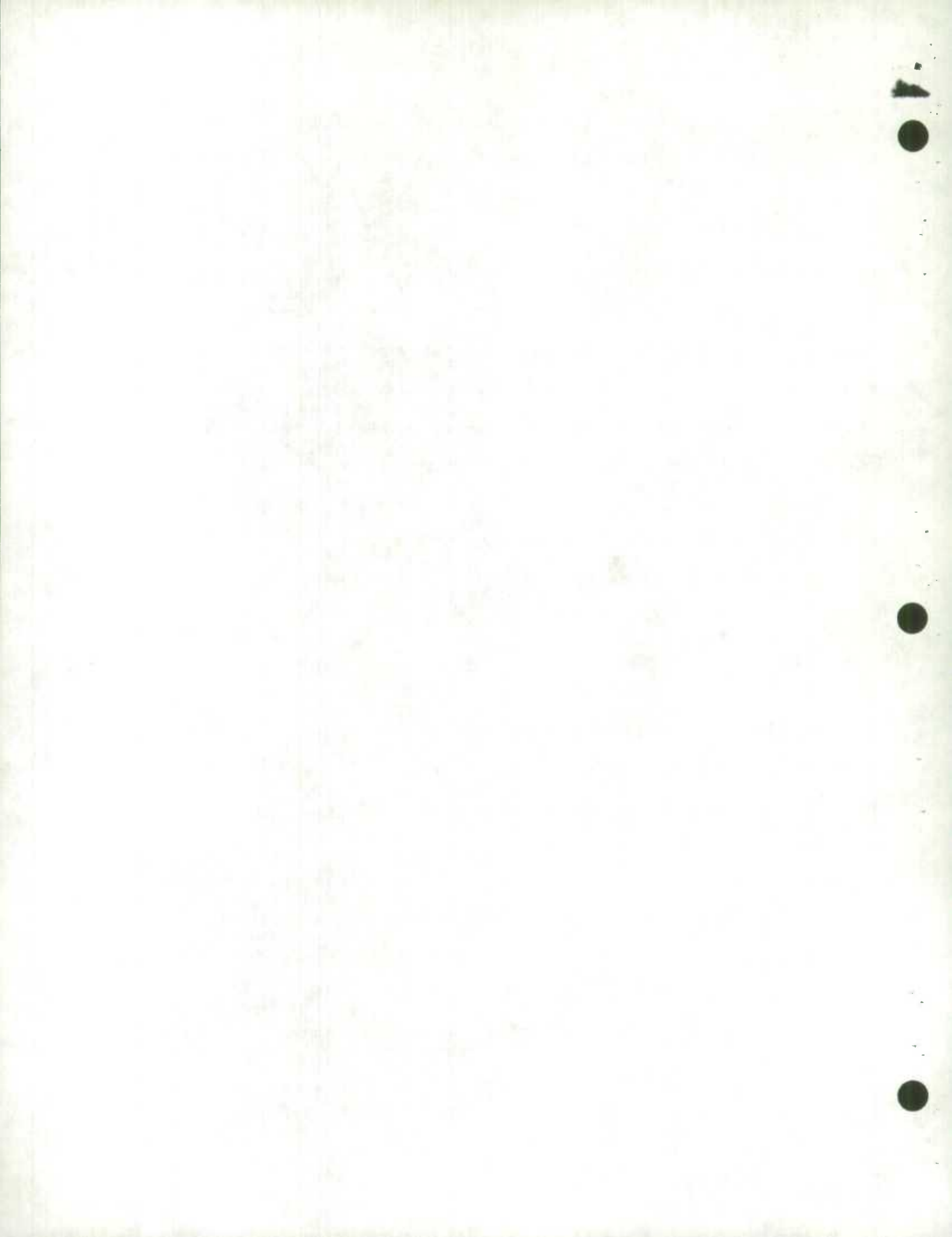
**Comparison of Elements between the Combined Master  
and COMSCREEN files (Tax Year 1981).**

Introduction

One of the objectives of the small area project is to produce estimates of Gross Business Income, Capital Cost Allowance, Net Profits, Wages and Salaries and Total Assets at the subprovincial level. The first three items can be found on both the Combined Master and COMSCREEN files while the last two items can only be found on the Combined Master file. The Combined Master is a file resulting from the coding of T1 and T2 tax returns by Tax Record Access (TRA) at Statistics Canada based on a prespecified sample and a sampling algorithm. The COMSCREEN is a file created by Revenue Canada based on a sample selected from the universe of self-employed tax filers. All businesses with Gross Income over \$25,000 are on the COMSCREEN file.

The COMSCREEN is made up of basically two parts: the first part is the T1 portion as keyed by Revenue Canada and the second part is made up of three segments transcribed at Revenue Canada using tax data pertaining to the three major businesses of a tax filer.

Since the Combined Master is roughly a one in four sample for businesses whose Gross Business Income lies between \$25,000 to \$500,000 and a 100% sample for all businesses whose Gross Business Income is above \$500,000 the comparison of data elements between the Combined Master and COMSCREEN files will be done for businesses whose Gross Business Income (GBI) falls in the range of \$25,000 and over.





Single T1 records from the Combined. Master (200,016 records) were matched to single records from the COMSCREEN file (483,534 records) using Social Insurance Number (SIN) as matching key. The match resulted in 136,982 records which could be used to compare fields judged to be comparable between the two files. The matched records had to satisfy the following conditions on the Combined. Master portion in order to be included in the different comparison procedures:

- i) They had to be active businesses,
- ii) All fields transcribed had to have passed basic edits,
- iii) Financial statements had to be complete,
- iv) The business was not a Limited Partnership,
- v) The financial statements had to show Business income,

The fields of interest on the Combined. Master and COMSCREEN that are to be compared were split into:

1. Standard Industrial Classification (SIC)
2. Geographical Classification (SGC)
3. Data elements needed for relationships and counts.

#### 1. STANDARD INDUSTRIAL CLASSIFICATION COMPARISONS

Some of the coding differences for the 1980 Standard Industrial Classification (SIC) between the COMSCREEN and Combined. Master files were given in (1). These coding differences implied that the comparison should be made at the Major Division (1 digit SIC) or Major Group (2 digit SIC) level. The comparisons for these two SIC groupings are given in tables 1 and 2 for Major Division and Major Group respectively. The overall agreement for Major Divisions is 78% while for Major Groups it is 67%. From Table 1, one



observes that there is good agreement (above 80%) for Construction, Transportation, Retail, Accommodation Service, and Logging and Forestry. The poorest areas of agreement are in Fishing, Mining, Manufacturing, Wholesale and Real Estate. Areas of disagreement for Major Divisions are provided in table 1 of the appendix, showing the proportion of records coded to another Major Division by Revenue Canada. The highlight of these differences are summarized as follow:

- i) For businesses coded to Manufacturing by Statistics Canada, 29% of the records are coded to Retail, by Revenue Canada.
- ii) For businesses coded to Communication by Statistics Canada, 19% of the records are coded to Transportation, by Revenue Canada.
- iii) For businesses coded to Wholesale by Statistics Canada, 32% of the records are coded to Retail, by Revenue Canada.
- iv) For businesses coded to Real Estate by Statistics Canada, 31% of the records are coded to Construction, by Revenue Canada.

From Table 2, one observes that the level of agreement between the Revenue Canada and Statistics Canada coding is reduced considerably when the Major Group level is compared. The differences in coding of the Major Group occur within and between the Major Divisions as observed from Table 2 in the appendix.

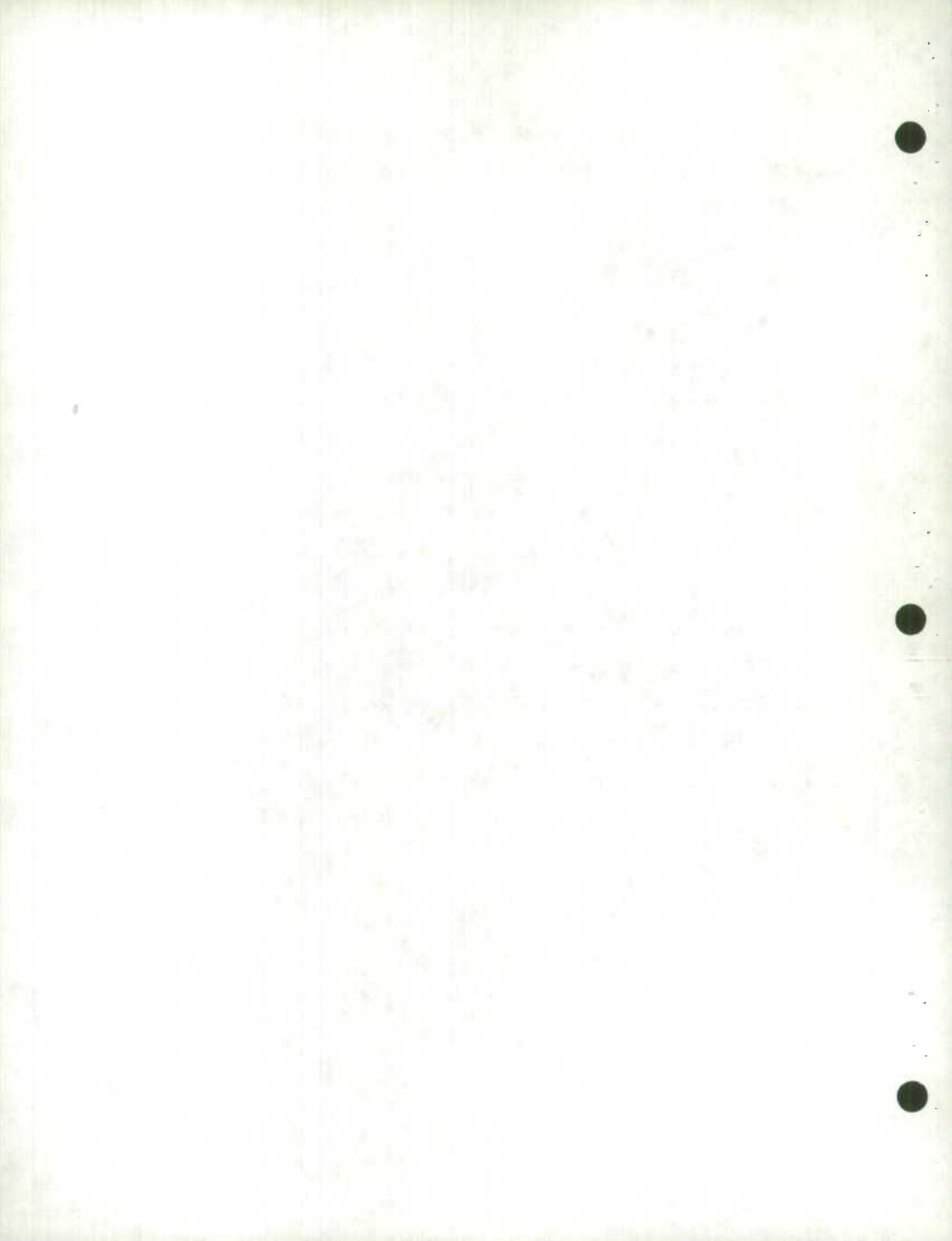


Table 1: Summary of Agreement between STC and RCT coding at the Major Division level

(Controlling for STC SIC Coding)

<u>Major Division Agreement</u>		<u>Major Division Agreement</u>	
A. Agriculture	73%	I. Wholesale	41%
B. Fishing	45%	J. Retail	91%
C. Logging and Forestry	84%	K. Finance and Insurance	75%
D. Mining	59%	L. Real Estate	44%
E. Manufacturing	52%	M. Business Service	78%
F. Construction	90%	O. Educational Service	83%
G. Transportation	92%	P. Health and Social	89%
H. Communication	69%	Q. Accomodation Service	93%
		R. Other Services	86%

TOTAL: 78%

Controlling for RCT SIC coding

<u>Major Division</u>	<u>Agreement</u>	<u>Major Division</u>	<u>Agreement</u>
A. Agriculture	69%	I. Wholesale	60%
B. Fishing	24%	J. Retail	85%
C. Logging and Forestry	89%	K. Finance and Insurance	53%
D. Mining	52%	L. Real Estate	76%
E. Manufacturing	73%	M. Business Service	71%
F. Construction	90%	O. Educational Service	45%
G. Transportation	85%	P. Health and Social	65%
H. Communication	54%	Q. Accommodation Service	94%
		R. Other Services	76%

TOTAL: 78%

STC--Statistics Canada

RTC--Revenue Canada

SIC--Standard Industrial Code (1980)



Table 2: Summary of Agreement between STC and RCT coding at the Major Group level (Controlling for STC Coding)

<u>Major</u>	<u>Group</u>	<u>Agreement</u>	<u>Major</u>	<u>Group</u>	<u>Agreement</u>
C. Logging	04	84%	H. Communication	48	84%
Forestry					
Service	05	47%	Other Utility		
			Ind.	49	43%
D. Mining	06	67%	I. Farm Prod,		
Crude			Ind.(W)*	50	--
Petroleum	07	9%	Petroleum		
			Prod. Ind.(W)	51	74%
Quarry and			Food, Bevr,		
Sand	08	46%	Drug,(W)	52	37%
Service to			Tobacco		
Mineral	09	62%			
E. Food Ind.	10	12%	Apparel and Dry		
Beverage Ind.	11	42%	Goods (W)	53	31%
Plastic Ind.	16	56%	Household		
Leather and			Goods(W)	54	9%
Prod.	17	52%	Motor Vehicle,		
			Part (W)	55	20%
Prim. Textile	18	--	Metals, Hard-		
Textile Prod.	19	29%	ware Planting		
Clothing Ind.	24	43%	(W)	56	12%
Wood Ind.	25	45%	Machinery		
Furniture,			Equip.(W)	57	29%
Fixt.	26	51%	Other Prod.		
Paper and			Ind.(W)	59	44%
Prod.	27	11%	J. Food, Bevr,		
Print and			Drug (R)**	60	87%
Publ.	28	79%	Shoe App.,		
Primary Metal			Fab.(R)	61	82%
Fab. Metal			Household Furn.		
Metal Prod.	30	--	(R)	62	75%
Machinery			Automotive		
Ind.	31	25%	Vehicles (R)	63	94%
			General Merch.		
			(R)	64	79%
			Other Stores (R)	65	84%
			Non-Stores (R)	69	23%





Table 2: Summary of Agreement between STC and RCT coding at the Major Group level (Controlling for STC Coding) - Continued

<u>Major</u>	<u>Group</u>	<u>Agreement</u>	<u>Major</u>	<u>Group</u>	<u>Agreement</u>
Machinery Ind.	31	25%			
Transp. Equip. Ind.	32	53%	K. Invest. Inter.	72	--
Electrical and Electronic Non-Metalic Prod.	33	28%	Other Inter.	74	85%
Chemical and Chemical Prod.	35	29%	L. Real Estate Ind.	75	22%
Other Manuf. Ind.	37	60%	Inn. and Real Estate	76	53%
	39	21%	M. Business Service Ind.	77	78%
F. Building, Devel.	40	77%	O. Educational Service Ind.	85	82%
Ind'l and Heavy Construction	41	45%	P. Health and Social Ind.	86	89%
Trade Contracting	42	85%	Q. Accomodation serv.	91	82%
Service Ind.	44	4%	Food and Beverage	92	93%
G. Transporta-tion Ind.	45	92%	R. Amusement and Recr.	96	83%
Storage and Warehousing	47	33%	Personal and Household	97	91%
			Membership Org. Other Service Ind.	98	--
				99	75%

TOTAL: 67%

\* (W)--Wholesale

\*\* (R)--Retail



An alternative way of evaluating the discrepancies between the industrial classification codes of the two files is by measuring the impact of the coding differences when tabulating the same variables according to the two sets of codes. This type of analysis (table 3) was carried out using Gross Business Income as the variable to be summed up by major division appearing on the two files.

According to Table 3, the largest percentage discrepancies occur in industries that account for a small fraction of the total business activity. The three largest industries i.e. construction, retail trade and accommodation show a very close agreement (percentage difference below 5%). There are, however, a few industries with relatively high weight such as manufacturing and wholesale that differ by as much as 30% in business income, suggesting that using the COMSCREEN file instead of the Combined. Master will give significantly different totals in some major divisions.

Table 3 shows the two sets of totals as well as the percentage difference between the totals due to the discrepancies in SIC coding.



Table 3: Sum of GBI by STC and R.C. Major Division (in \$000's)

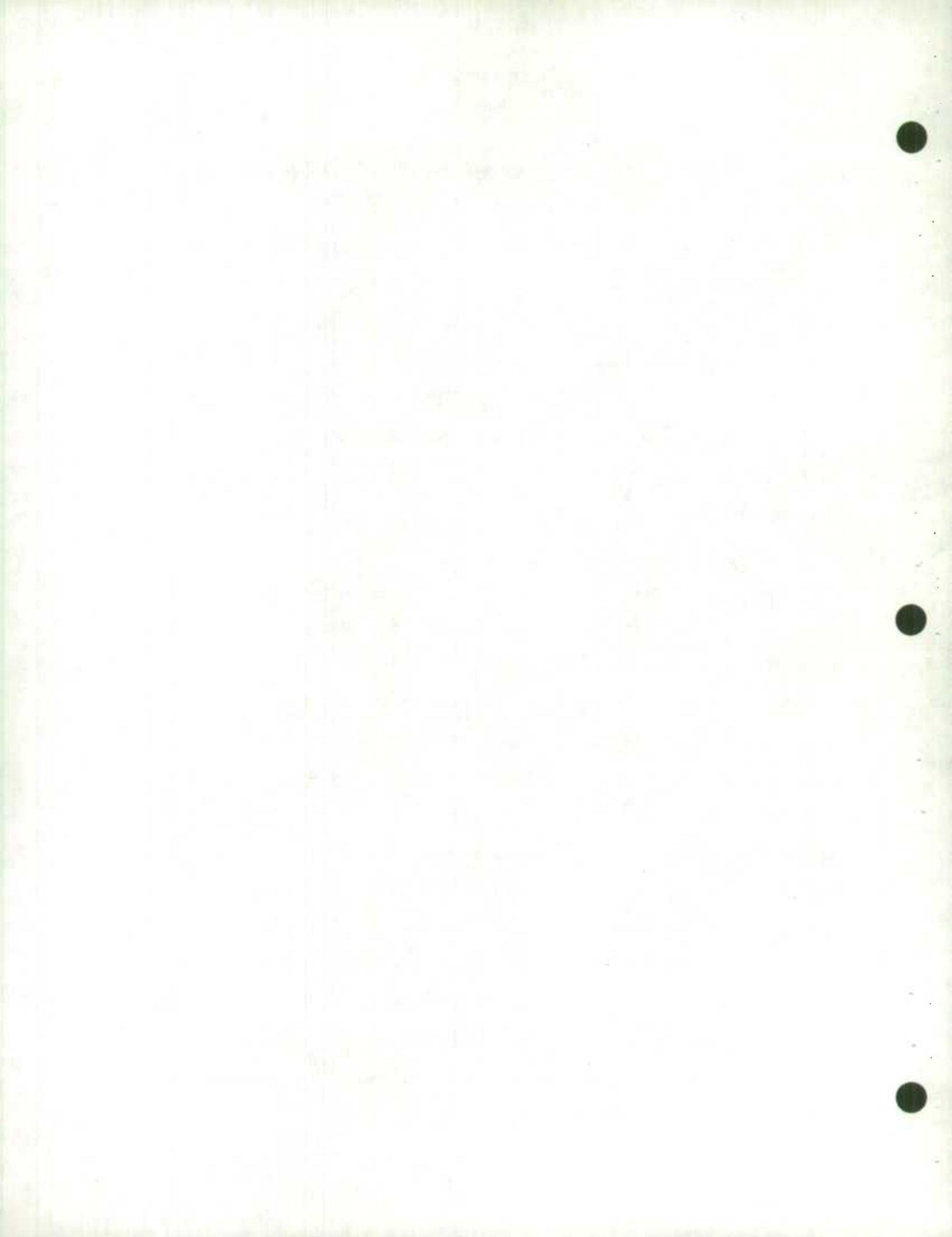
Major Division	Sum using STC SIC coding	Sum using RCT SIC coding	Percentage difference
Agriculture	38,239	69,910	+ 82.8
Fishing	1,756	4,320	+ 146.0
Logging and Forestry	144,237	136,290	- 5.5
Mining	13,962	16,155	+ 15.7
Manufacturing	394,788	264,338	- 33.0
Construction	1,667,841	1,681,853	+ .8
Transportation	640,735	736,606	+ 14.9
Communication	32,103	42,221	+ 31.5
Wholesale	367,504	252,745	- 31.2
Retail	4,185,043	4,432,538	+ 5.9
Finance and Insurance	26,163	34,535	+ 31.9
Real Estate	130,671	75,310	- 42.3
Business Service	123,375	140,222	+ 13.6
Educational Service	11,285	20,553	+ 82.1
Health and Social	46,827	61,803	+ 31.9
Accommodation	910,086	901,524	- .9
Other services	591,518	669,773	+ 13.2
Zeroes	369,327	154,601	- 58.1



## 2. GEOGRAPHY

Area codes are identifiers which are associated with the units of an area system. For each set of spatial units which comprise an area system, there may be one or more set of area codes. The standard geographical classification code (SGC) is one of many possible sets of area codes which may be applied to provinces, census divisions, and census subdivisions, the SGC can be broken up into several components, the first two of which are the province code and census division codes within province. Census division is a general term applying to countries, regional districts, regional municipalities, and five other types of geographical areas made up of groups of subdivisions.

In the present context, census divisions will be the small areas of interest. In order to obtain census codes from the COMSCREEN file, there are three address sources which can be converted into these codes. There are: the file's address, the filer's postal code and the locality code. the locality code is a five digit code assigned by Revenue Canada. The first three digits identify province, country or census division and selected larger municipalities. The last two digits identify the municipality within the country or census division bands on the SGC. These address sources are also found on the Combined. Master file. There are an additional two address sources transcribed on the Combined.Master file which are not found on COMSCREEN: These are the business address and the business postal code. Since the small area estimates must refer to business activity and that the census divisions on the COMSCREEN file can be assigned only using the tax filer's address or locality code, it is of interest to address how close the business address is to the filer's address.





In order to determine the level of agreement between these different sources, some 200,000 records on the Combined Master file were processed through conversion tapes which would assign an SGC to each of the five existing address sources. The correspondance at the provincial and census division level is provided in the following table:

**Table 4: Level of Agreement for assigning SGC codes from different address sources.**

Source for Comparison	Number of Records	Provincial Agreement	Census Division Agreement
1. Business Postal Code vs Business Address	10627	0.998	0.984
2. Business Postal Code vs Filer's Postal Code	13977	0.994	0.953
3. Business Postal Code vs Filer's Address	12443	0.994	0.949
4. Business Postal Code vs Locality Code	11452	0.994	0.948
5. Business Address vs Filer's Postal Code	45682	0.995	0.936
6. Business Address vs Filer's Address	47833	0.996	0.949
7. Business Address vs Locality Code	42673	0.994	0.942
8. Filer's Postal Code vs Filer's Address	150130	1.000	0.991
9. Filer's Postal Code vs Locality Code	140842	0.998	0.980
10. Filer's Address vs Locality Code	139344	0.998	0.998

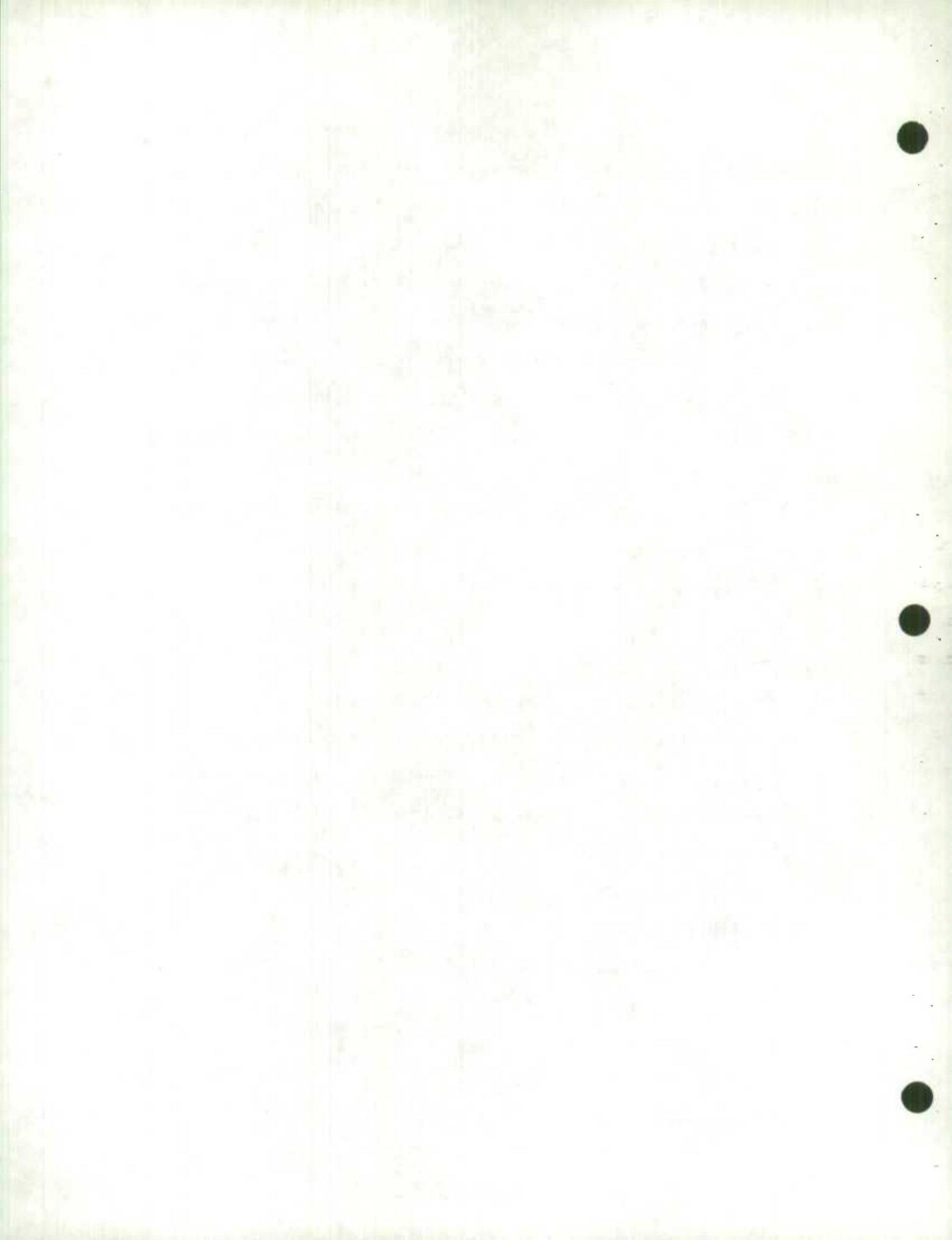


As can be noted from table 4, the level of agreement between the different address sources is very good for provinces. For census divisions, the level of agreement, although lower than the one obtained for provinces, is also quite good. The filer's address seems to be as good a proxy as the locality code for obtaining the census division given that the business address is regarded as the best source. The correspondance between the addresses and their associated postal codes for assigning a census division code is quite good. For COMSCREEN there is a filer's postal code for 90% of the records, a filer's address for 99.9% of the records and a locality code for 99.9% of the records. Almost all records on the COMSCREEN file could be assigned a census division code based on filer's address and this code would be a good proxy for the one that would have been obtained if a business address had been available.

### 3. DATA ELEMENTS

There are a number of variables on the COMSCREEN file which may be used to either obtain estimates on income, counts of businesses within specified small areas or auxilliary information to predict some variables of interest. There are a number of variables on the COMSCREEN file which have identical values to those on the Combined.Master. These are:

- i) Gross Business Income
- ii) Net Business Income
- iii) Gross Professional Income
- iv) Net Professional Income
- v) Gross Commission Income
- vi) Net Commission Income
- vii) Gross Farming Income



- viii) Net Farming Income
- ix) Gross Fishing Income
- x) Net Fishing Income
- xi) Gross Rental Income
- xii) Net Rental Income

These fields are probably originating from the same source, the Self-Employed Income File (SEIF) and it is for this reason that they are identical between the two files.

Revenue Canada and Statistics Canada transcribe similar types of data from the T1 tax returns and their associated financial statements into the COMSCREEN and Combined.Master files respectively. On the COMSCREEN file, these items are known as sales, gross profit, capital cost allowance, net profit and tax payer's share of partnership of net profit. The corresponding items on the Combined.Master file are known respectively as gross income total, gross profit, depreciation total, net profit or loss and filer's share of net profit or loss. Some relevant definitions for these fields are provided in table 5.

Distribution of ratios were obtained using the following variables from the Combined.Master: Gross Business Income, Principal Income, Gross Profit, Depreciation Total, Net Profit, Partnership's share, Total Business Income and comparing them to the following variables from the COMSCREEN file: Sales, Gross Profit, Capital Cost Allowance, Net Profit, Tax payer's share of partnership of net profit. A brief summary of the comparisons are provided in the following table, with more extensive summaries provided in tables 6 through to 13. (see appendix).



Table 5: Definition of Selected Economic Variables on the COMSCREEN and Combined.Master File

COMSCREEN

Sales: Total income or gross revenue that a business earns during the year. These include income items before expenses.

Gross Profit:

Gross profit on sales reported by the business. It is equal to income minus direct costs. It is also called gross margin or gross operating profit.

Capital Cost Allowance:

This is the income tax term for depreciation. Tax payers can claim a decrease in the value of assets, as an expense incurred in the operation of a business.

Net Profit:

Amount of income that remains after business expenses and costs are deducted from the business income.

T/P's Share of Partnership of Net Profit:

Amount of income that remains after business expenses and costs are deducted from the business income.

COMBINED.MASTER

Gross Business Income:

Composed of principal income plus other income.

Principal Income:

The figure representing the business largest source of active income including any that is homogeneously related to it.

Other Income:

All secondary activities not homogeneous to Principal Income.

Gross Profit:

Gross profit on sales reported by the business.

Depreciation Total:

This is the sum of direct depreciation and indirect depreciation which include each items as amortization, terminal loss, depletion.

Net Profit:

Amount shown as profit or loss before taxes and/or extraordinary items. It is the difference between gross profit and indirect costs.

Filer's Share of Net Profit or Loss:

Tax filer's share of the profit loss in a partnership of joint venture.

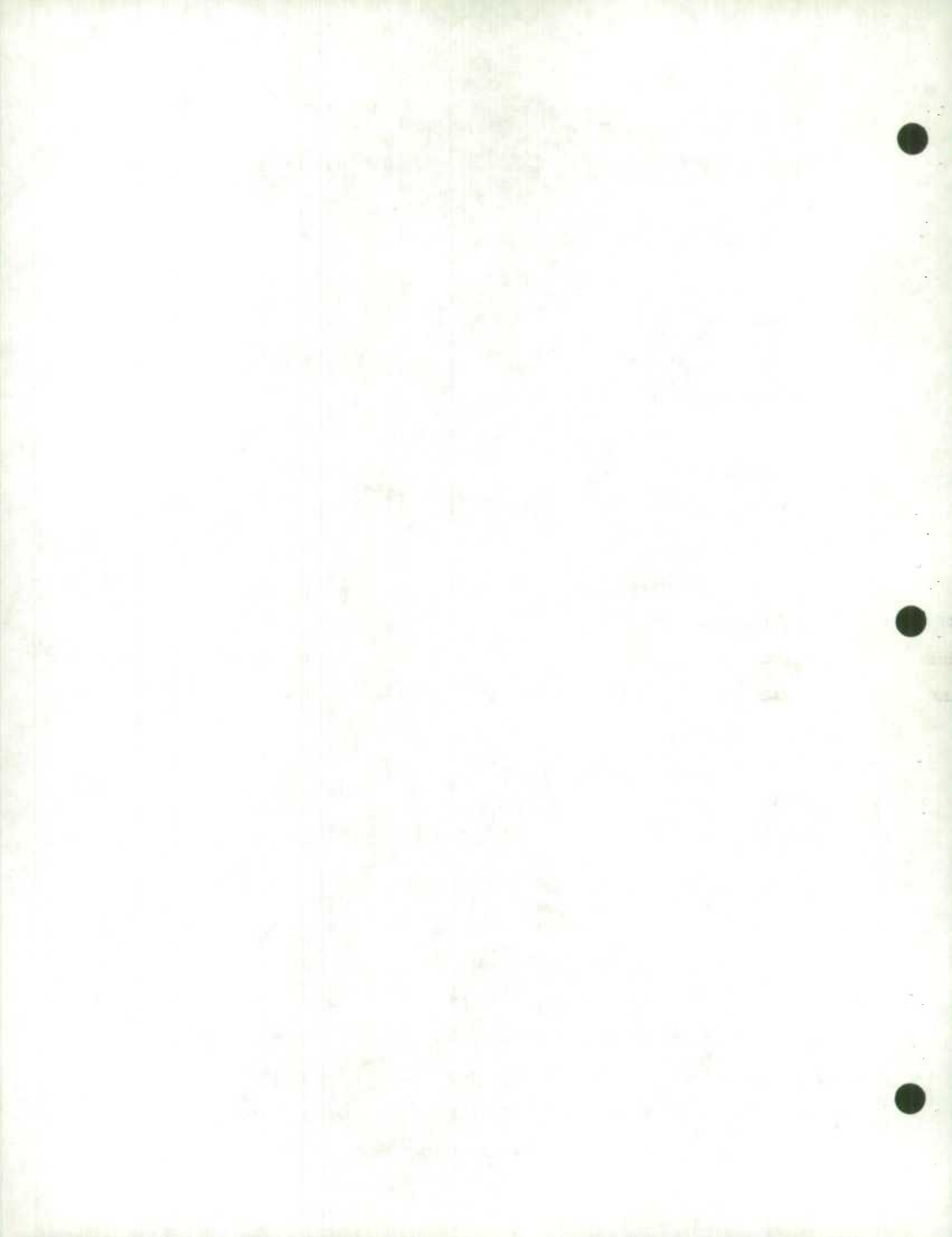




Table 6: Summary of distribution of ratios for selected variables from the Combined Master (STC) and COMSCREEN (RCT).

<u>COMPARISONS</u>	<u>RANGE 0.9 to 1.1</u>	
	<u>Including Zeroes</u>	<u>Excluding Zeroes</u>
1. Gross Business Income (STC) vs Sales (RCT)	92%	98%
2. Principal Income (STC) vs Sales (RCT)	90%	95%
3. Gross Business Income (STC) vs Total Business Income (SEIF)	97%	97%
4. Gross Profit vs Gross Profit (STC)	87%	89%
5. Depreciation (STC) vs Capital Cost Allowance (RCT)	85%	91%
6. Net Profit (STC) vs Net Profit (RCT)	82%	87%
7. Partnership's share (STC) vs Partnership's share (RCT)	92%	96%
8. Total Business Income (SEIF) vs Sales (RCT)	91%	96%

The distribution of ratios between 0.9 and 1.1 provided for the above pairs of variables show that their agreement is quite good. Two measures of agreement are provided for this range. One (including zeroes) where zeroes for one of the variables in the pair is allowed to enter into the computation of the ratio. The other (excluding zeroes) where only non-zero entries for both variables are allowed to enter into the computation of the ratio. The strict exclusion of zeroes from both pairs of variables is probably a better measure of agreement than the alternative measure of agreement (including zeroes).

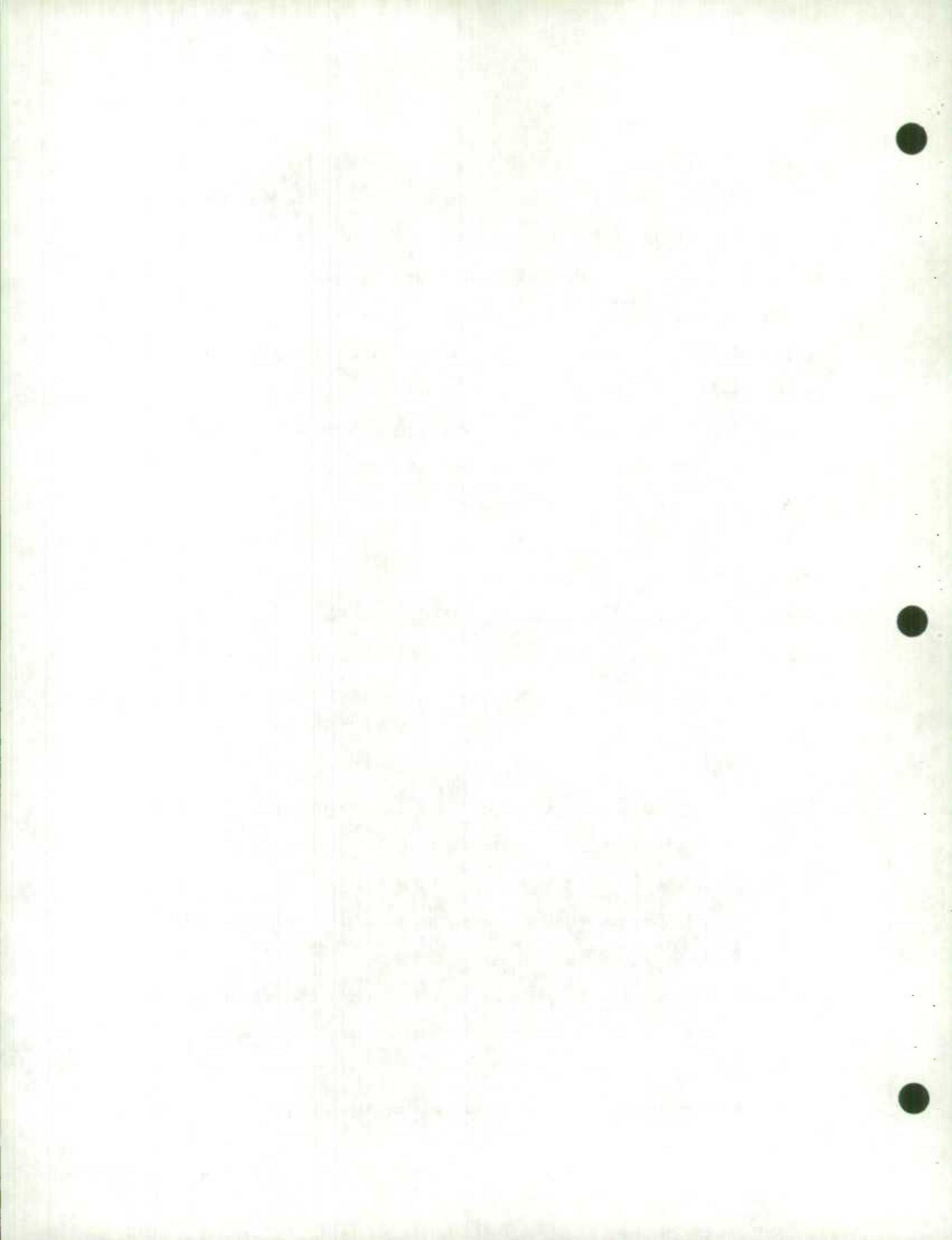


More detailed tables of the distribution of the ratios of these variables are provided in tables 3 through to 10 of the Appendix. These ratios are computed for pairs of the variables where either of the entries could be zero but not both. If the denominator of the ratio is zero, the ratio is automatically set to greater than 2.00. An approximately equal class was created to include all ratios which were within five units of each other and which belonged to the interval 0.99 to 1.01. Each table of the frequency of the ratios is also accompanied by a two-way table which cross tabulates the number of zero and (non-zero) entries for the pairs of the variables considered. From these associated tables, one observes the frequency that an entry was entered on the Combined.Master and not on the COMSCREEN and vice-versa.

#### 4. Conclusions

After having carried out the comparison of industrial and geographical classification codes as well as the comparison of related economic variables on the Combined.Master and COMSCREEN file, the following conclusions can be drawn:

1. There is a relatively good agreement between the two files on industrial classification codes at the major division level (78%). This agreement deteriorates to 68% when the major group level is compared, consequently tabulating income and other variables from the COMSCREEN should not go beyond the 1 digit SIC breakdown.
2. On the basis of records that contain both filer's address and business address, it is evident that the business activity takes place in the general location of the residence of the filer as shown by a 95% agreement between the two census divisions corresponding to the



two addresses. Thus tabulating income and wages and salaries according to geographic locations derived from filer's addresses will be basically equivalent to tabulating these economic variables according to the location of the business activity.

3. Concerning the COMSCREEN and Combined.Master economic variables pertaining to the same concept the discrepancies are within the 10% range for over 90% of the entries, suggesting that totals obtained from the COMSCREEN would come close in value to corresponding totals from the COMBINED.MASTER.

Acknowledgement: The authors would like to express their thanks to Gerry Horner and Conrad Bordeleau of Merchandising and Services Division, for their work in creating matched COMSCREEN and Combined files as well as deriving geocodes from the available addresses on the files.

#### Reference

1. Hidioglou, M. Some Characteristics of SIC Coding between COMSCREEN and the Combined.Master, Statistics Canada report, January 1984.



APPENDIX





Table 1: Areas of Poor Agreement for Major Divisions (controlling for SIC SIC coding).

<u>SIC</u>	<u>Coded to (RCT)</u>	
C. Logging and Forestry:	Construction:	4 %
	Transportation:	3.5%
	Manufacturing:	1.7%
	Retail:	2.6%
	Not Classified: by RCT	1.0%
D. Mining:	Construction:	1.2%
	Transportation:	3.7%
	Wholesale:	7.3%
	Finance and Insurance:	5.5%
E. Manufacturing:	Construction:	4.3%
	Wholesale:	1.7%
	Retail:	28.9%
	Health and Social:	3.2%
	Other Services:	4.2%
	Not Classified by RCT	1.5%
F. Construction:	Retail:	2.9%
	Other Services:	1.8%
	Not Classified: by RCT	1.4%
G. Transportation:	Communication:	1.4%
	Wholesale:	1.2%
	Other Services:	1.3%
	Retail:	0.9%
H. Communication:	Retail	1.8%
	Other Services:	3.1%
	Construction:	2.2%
	Transportation:	19.1%
	Not Classified: by RCT	1.8%
I. Wholesale:	Agriculture:	4.8%
	Manufacturing:	2.1%
	Construction:	2.6%
	Transportation:	4.3%
	Retail:	31.8%
J. Retail:	Wholesale:	1.3%
	Other Services:	1.9%
	Not Classified by RCT	1.2%



Table 1: Areas of Poor Agreement for Major Divisions (controlling for SIC SIC coding).

K. Finance and Insurance:	Construction:	3.2%
	Real Estate:	4.4%
	Not Classified by RCT	7.3%
L. Real Estate:	Construction:	30.8%
	Finance and Insurance	5.6%
	Accommodation:	2.4%
	Other Services:	10.9%
	Not Classified by RCT	2.1%
M. Business Service:	Manufacturing:	2.3%
	Construction:	2.3%
	Retail:	2.9%
	Other Services:	5.7%
	Not Classified by RCT	3.6%
P. Health and Social:	Educational Services:	1.3%
	Accommodation:	4.9%
	Other Services	1.2%
	Not Classified by RCT	1.3%
Q. Accommodation Service:	Retail:	4.4%
R. Other Services:	Construction:	1.4%
	Retail:	5.0%
	Business Service:	2.0%
	Educational Services:	1.0%
	Not Classified by RCT:	1.0%



Table 2: Areas of Poor Agreement (less than 50%) for Major Groups (controlling for SIC SIC coding)

<u>SIC</u>	<u>Coded to (RCT)</u>	
Forestry Service 05:	Other stores Retail	65* 15.8%
	Logging	04 7.9%
	Wood Ind.	25 5.3%
	Trade Contracting	42 5.3%
	Building Developing	40 5.3%
	Other Service Ind.	99 2.6%
Crude Petroleum 07:	Other Financial Inter.	74 47.8%
	Service to Mineral	09 17.4%
	Trade Contracting	42 13.0%
Quarry and Sand 08	Metals, Hardware, Plumbing:	56 22.8%
	Transportation Ind.	45 8.8%
	Building, Developing	40 7.0%
	Trade Contracting	42 3.5%
Food Ind. 10:	Other Prod, Ind.	59 2.9%
	Food, Bevr. Drug (R)	60 75.5%
Beverage Ind. 11:	Food Ind.	10 28.6%
	Food, Bev. Drug (R)	60 14.3%
	Food and Beverage	92 14.3%
Textile Prod. 19	Clothing Ind.	24 5.1%
	Other Manuf. Ind.	39 12.7%
	Shoe, Apparel Fab (R)	61 11.0%
	Household Furniture (R)	62 13.6%
	Other Stores (R)	65 13.6%
Clothing Ind. 24:	Not Classified	00 4.0%
	Other Manuf. Ind.	39 3.5%
	Shoe, Apparel Fab. (R)	61 27.8%
	Other Stores (R)	65 4.5%
	Personal and Household	97 4.5%
Wood Ind. 25	Furniture and Fixt.	26 21.2%
	Other Manuf. Ind.	39 2.8%
	Other Stores (R)	65 8.1%
	Logging	04 5.2%
	Trade Contracting	42 6.7%
Paper and Prod, 27	Plastic Ind.	16 11.1%
	Wood Ind.	25 11.1%
	Primary Metal	29 11.1%
	Other Manuf. Ind.	39 22.2%

\* Major Group Number



Table 2: Areas of Poor Agreement (less than 50%) for Major Groups (controlling for SIC SIC coding - Continued

Machinery Ind. 31:	Not Classified	00	14.0%
	Primary Metal	29	7.4%
	Transp. Equip. Ind.	32	11.1%
	Electrical and Electronic	33	7.4%
	Other Manuf. Ind.	39	22.2%
Electrical and Electronic 33	Primary Metal	29	8.5%
	Other Manuf. Ind.	39	10.6%
	Trade Contracting	42	8.5%
	Household Furniture (R)	62	14.9%
	Other Stores (R)	65	12.8%
Non-Metallic Mineral Prod. 35:	Trade Contracting	42	17.9%
	Household Furniture (R)	62	12.0%
	Other Stores (R)	65	19.7%
	Other Services Ind.	99	9.4%
Other Manuf. Ind. 39	Not Classified	00	2.4%
	Clothing Ind.	24	4.3%
	Other Store (R)	65	13.3%
Industrial and Heavy Construction 41	Inc. to Farming	2	3.3%
	Building, Developing	40	13.8%
	Trade Contracting	42	25.7%
	Transportation Ind.	45	3.3%
Service Ind. 44	Not Classified	00	4.4%
	Building Developing	40	70.5%
	Trade Contraction	42	13.8%
Storage and Warehousing 47	Not Classified	00	9.5%
	Food Ind.	10	19.0%
	Other Manuf. Ind.	39	4.8%
	Building, Developing	40	4.8%
	Transportation Ind.	45	19.0%
	Food, Bev. Drug (R)	60	4.8%
Other Utility Ind. 49	Not Classified	00	3.9%
	Transportation Ind.	45	33.5%
	Other Service Ind.	99	4.8%
Food, Bev, Drug (W) 52	Not Classified	00	2.7%
Tobacco	Transportation Ind.	45	14.4%
	Other Prod, Ind. (W)	59	6.6%
	Food, Bev., Drug (R)	60	14.0%
	Non-Stores (R)	69	5.9%

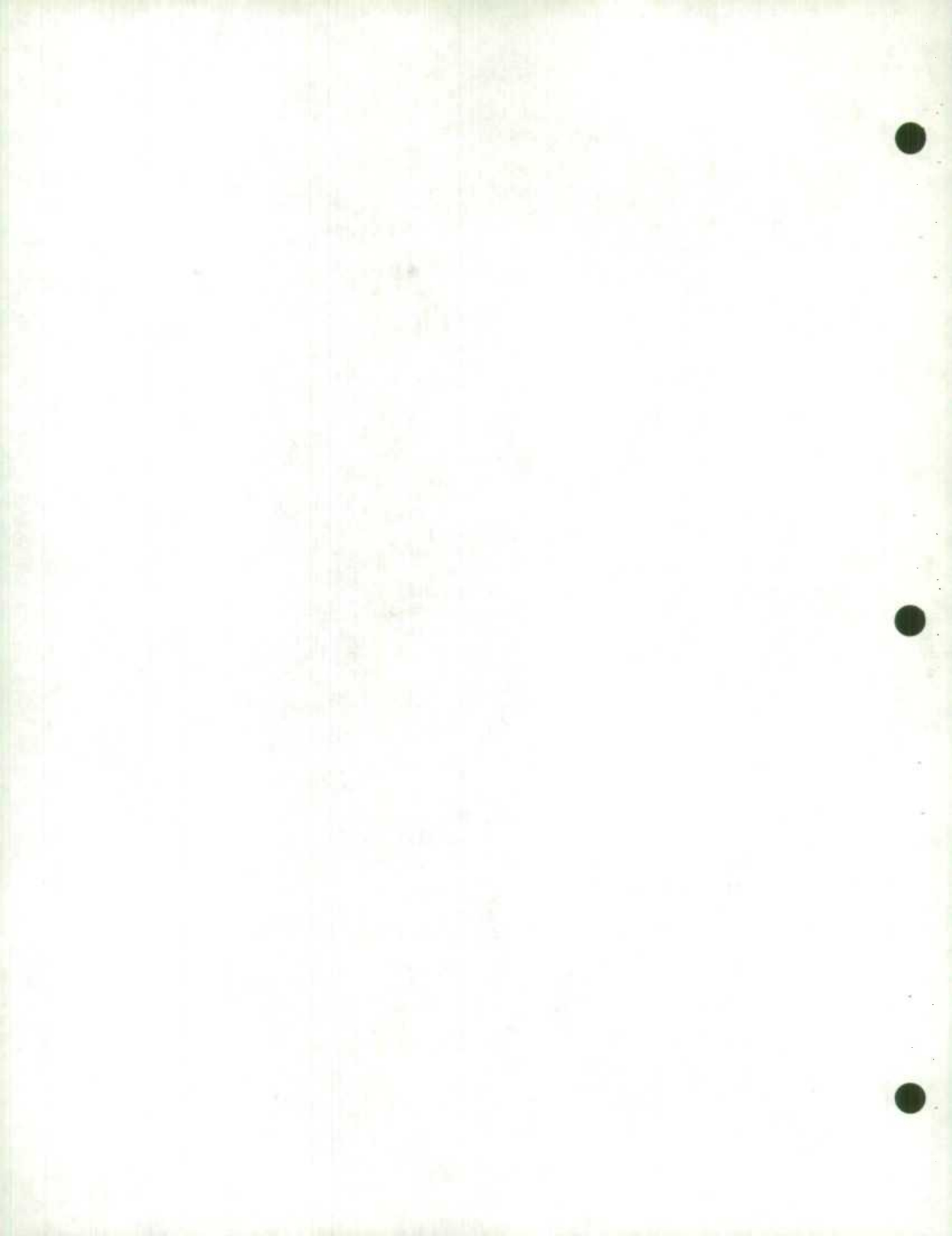




Table 2: Areas of Poor Agreement (less than 50%) for Major Groups (controlling for SIC SIC coding) - Continued

Apparel and Dry Goods (W) 53	Other Prod, Ind. (W)	59	9.1%
	Shoe Apparel, Fab (R)	61	21.6%
	Other Stores (R)	65	14.8%
	Non-Stores (R)	69	4.6%
	Other Service Ind.	99	10.2%
Household Goods (W) 54	Not Classified	00	3.6%
	Household Furniture (R)	62	21.4%
	Other Stores (R)	65	21.4%
	Other Prod, Ind. (W)	59	8.9%
	Other Service Ind.	99	8.9%
Motor Vehicle Parts (W) 55	Not Classified	00	4.0%
	Automotive Vehicles (R)	63	48.4%
	Other Stores (R)	65	9.5%
	Other Service Ind.	99	6.3%
Metals, Hardware, Plumbing (W) 56	Not Classified	00	2.8%
	Trade Contracting	42	8.0%
	Machinery Equip. (W)	57	3.4%
	Other Stores (R)	65	36.5%
	Non-Stores (R)	69	10.3%
	Other Service Ind.	99	3.9%
Machinery Equip. (W) 57	Not Classified	00	2.0%
	Trade Contracting	42	4.0%
	Other Prod. Ind. (W)	59	2.7%
	Household Furniture (R)	62	6.8%
	Automotive Vehicles (R)	63	7.3%
	Other Stores (R)	65	25.0%
	Business Service Ind.	77	3.2%
	Other Service Ind.	99	10.5%
Other Prod. Ind (W) 59	Not Classified	00	2.8%
	Transportation Ind.	45	2.8%
	Other Stores (R)	65	16.7%
	Other Service Ind.	99	10.1%
Non-Store (R) 69	Not Classified	00	5.0%
	Transportation Ind.	45	11.7%
	Other Prod, Ind. (W)	59	3.4%
	Food, Bev. Drug (R)	60	7.3%
	Shoe, Apparel, Fab. (R)	61	4.9%
	Automotive Vehicles (R)	63	5.6%
	General Merch. (R)	64	4.0%
	Other Stores (R)	65	23.3%



Table 2: Areas of Poor Agreement (less than 50%) for Major Groups (controlling for SIC SIC coding) - Concluded

Real Estate Ind. 75	Not Classified	00	1.9%
	Building, Developing	40	27.9%
	Service Ind.	44	13.8%
	Other Financial Inter.	74	6.8%
	Ins. and Real Estate	76	17.9%
	Accommodation Service	91	3.2%
	Other Service Ind.	99	2.3%

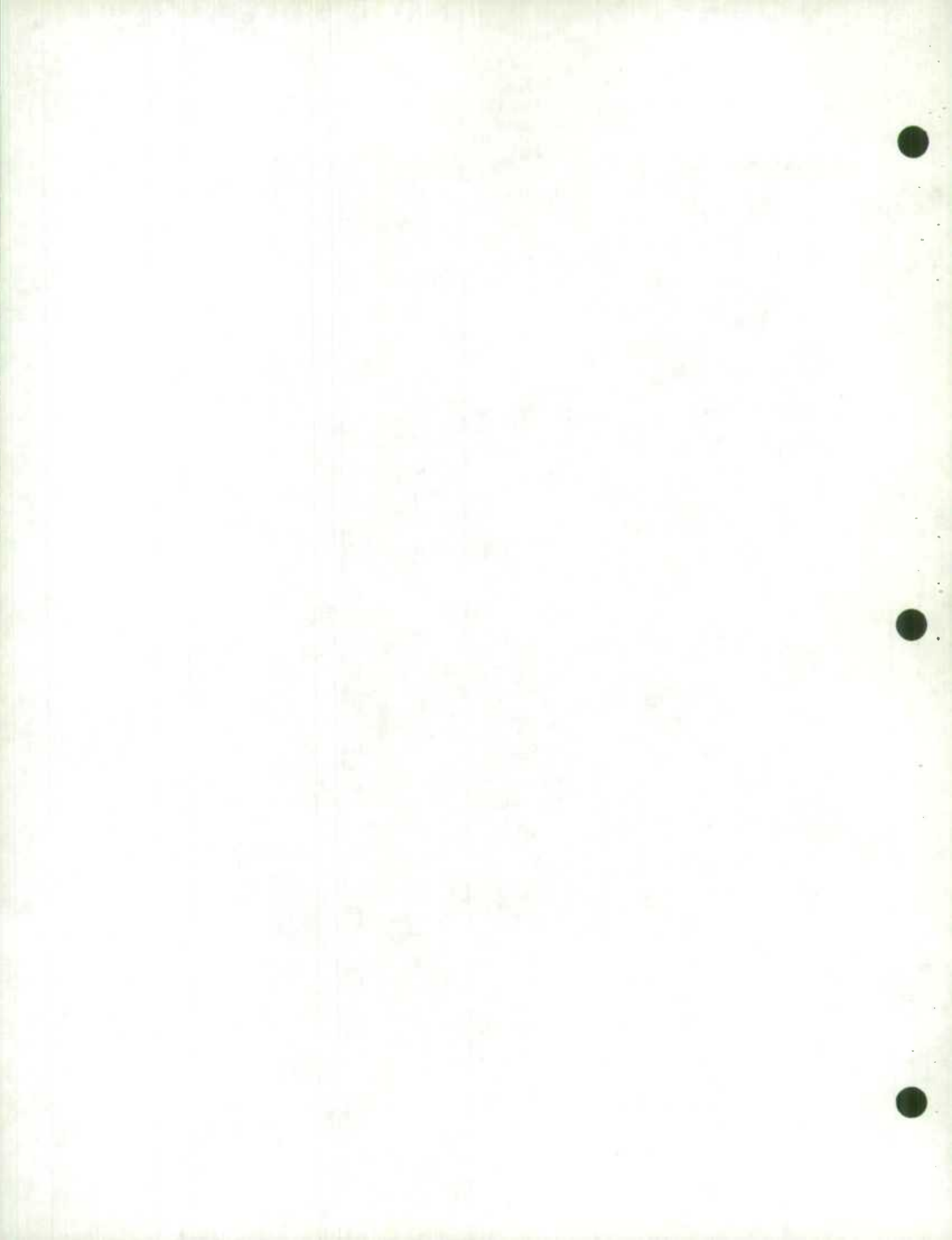


Table 3: Distribution of ratios for Gross Business Income (GBI - Combined. Master) to Sales (Revenue Canada)

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>				
1. 0-0.199	6110	5.840				<u>GBI (STC)</u>
2. 0.2-0.399	44	0.042			0	1
3. 0.4-0.599	74	0.071			0	37 246
4. 0.6-0.799	123	0.118	<u>SALES</u>			
5. 0.8-0.899	163	0.156	(RCT)	1	6030	109680
6. 0.9-0.949	215	0.205				
7. 0.95-0.999	1493	1.427				
8. Approximately equal	85315	81.544			0:	Zero entry
9. 1.01-1.049	7483	7.152			1:	Non-Zero entry
10. 1.05-1.099	1804	1.724				
11. 1.10-1.199	789	0.754				
12. 1.20-1.399	350	0.335				
13. 1.40-1.999	208	0.199				
14. +2.00	454	0.434				



Table 4: Distribution of Ratios for Principal Income (PINC-Combined.Master) to Sales (Revenue Canada).

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>			
1. $\leq 0.199$	6119	5.733			
2. 0.2-0.399	98	0.092			
3. 0.4-0.599	508	0.476	<u>PINC (STC)</u>		
4. 0.6-0.799	1362	1.276	0	1	
5. 0.8-0.899	1643	1.539	0	37	246
6. 0.9-0.949	1821	-0.706	<u>SALES</u>		
7. 0.95-0.999	11339	10.623	(RCT)	1	6030 109680
8. Approximately Equal	78544	73.586			
9. 1.01-1.049	3422	3.206	0: Zero entry		
10. 1.05-1.099	843	0.790	1: Non-Zero entry		
11. 1.10-1.199	339	0.318			
12. 1.20-1.399	155	0.145			
13. 1.40-1.999	116	0.109			
14. +2.00	428	0.401			





Table 5: Distribution of Ratios for Gross Business Income (GBI-Combined. Master) to Total Business Income (BUSGROS - Combined.Master)

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>	
1. $\leq 0.199$	440	0.398	<u>GBI</u>
2. 0.2-0.399	68	0.061	0 1
3. 0.4-0.599	73	0.066	0 5941 5
4. 0.4-0.799	265	0.240	
5. 0.8-0.899	413	0.374	<u>BUSGROS</u>
6. 0.9-0.949	577	0.374	(SEIF) 1 126 109921
7. 0.95-0.999	2025	1.831	
8. Approximately Equal	97963	88.597	
9. 1.01-1.049	4913	4.443	0: Zero entry
10. 1.05-1.099	1341	1.213	1: Non-Zero entry
11. 1.10-1.199	804	0.727	
12. 1.20-1.399	509	0.460	
13. 1.40-1.999	497	0.449	
14. 72.00	684	0.619	



Table 6: Distribution of Ratios for Gross Profit (Revenue Canada) to Gross Profit (Statistics Canada).

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>	<u>Gross Profit (RCT)</u>	
1. $\leq 0.199$	2529	2.224		
2. 0.2-0.399	36	0.032	0	1
3. 0.4-0.599	56	0.049	0	1
4. 0.6-0.799	229	0.201	0	49652 1526
5. 0.8-0.899	641	0.564	<u>GROSS</u>	
6. 0.9-0.949	972	0.855	<u>PROFIT</u>	2036 62779
7. 0.95-0.999	5578	4.904	(STC)	
8. Approximately Equal	89353	78.563		
9. 1.01-1.048	1746	1.535	0: Zero Entry	
10. 1.05-1.099	1198	1.053	1: Non-Zero Entry	
11. 1.10-1.199	1551	1.364		
12. 1.20-1.399	2155	1.895		
13. 1.40-1.999	3571	3.140		
14. +2.00	4119	3.622		



Table 7: Distribution of Ratios of Depreciation (Statistics Canada) to Capital Cost Allowance (Revenue Canada)

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>	
1. 0.1-0.199	7369	6.374	
2. 0.2-0.399	451	0.390	<u>Depreciation (STC)</u>
3. 0.4-0.599	619	0.535	0 1
4. 0.6-0.799	1048	0.906	<u>Capital</u> 0 21018 1325
5. 0.8-0.899	765	0.662	<u>Cost</u>
6. 0.9-0.949	514	0.445	<u>Allowance</u> 1 6930 86711
7. 0.95-0.999	866	0.749	(RCT)
8. Approximately Equal	94575	81.803	
9. 1.01-1.049	918	0.794	0: Zero Entry
10. 1.05-1.099	971	0.840	1: Non-Zero Entry
11. 1.10-1.199	1637	1.416	
12. 1.20-1.399	2297	1.987	
13. 1.40-1.999	1299	1.124	
14. +2.00	2284	1.976	



Table 8: Distribution of Ratios of Net Profit (Statistics Canada) to Net Profit (Revenue Canada).

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>	
1. $\leq 0.199$	8519	7.572	
2. 0.2-0.399	735	0.653	<u>Net Profit (STC)</u>
3. 0.4-0.599	1257	1.117	0 1
4. 0.6-0.799	1972	1.753	
5. 0.8-0.899	2253	2.002	<u>Net Profit</u> 0 13907 790
6. 0.9-0.949	2366	2.103	(RCT)
7. 0.95-0.999	4819	4.283	1 6382 94914
8. Approximately Equal	77676	69.038	
9. 1.01-1.049	5051	4.489	
10. 1.05-1.099	2219	1.972	0: Zero Entry
11. 1.10-1.199	1726	1.534	1: Non-Zero Entry
12. 1.20-1.399	1297	1.153	
13. 1.40-1.999	1143	1.016	
14. +2.00	1479	1.315	





Table 9: Distribution of Ratios of Partnership Share (STC) to Partnership Share (RCT).

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>	
1. $\leq 0.199$	5026	4.382	
2. 0.2-0.399	249	0.217	<u>Partnership Share (STC)</u>
3. 0.4-0.599	488	0.425	0 1
4. 0.6-0.799	691	0.602	<u>Partnership 0 82371 561</u>
5. 0.8-0.899	743	0.648	<u>Share (RCT)</u>
6. 0.9-0.949	672	0.586	1 3883 29178
7. 0.95-0.999	1516	1.322	
8. Approximately Equal	100569	87.680	0: Zero Entry
9. 1.01-1.049	1868	1.629	1: Non-Zero Entry
10. 1.05-1.099	751	0.655	
11. 1.10-1.199	522	0.455	
12. 1.20-1.399	419	0.365	
13. 1.40-1.999	372	0.324	
14. +2.00	814	0.710	



Table 10: Distribution of Ratios of Gross Business Income (Statistics Canada) to Sales (Revenue Canada)

<u>RANGE</u>	<u>FREQUENCY</u>	<u>PERCENTAGE</u>			
1. $\leq 0.199$	6270	5.893	<u>Gross Business Income (STC)</u>		
2. 0.2-0.399	243	0.228	0	1	
3. 0.4-0.599	400	0.376	0	36	247
4. 0.6-0.799	487	0.458	<u>Sales</u>		
5. 0.8-0.899	519	0.488	(RCT) 1	5910	109800
6. 0.9-0.949	612	0.575			
7. 0.95-0.999	3892	3.658			
8. Approximately Equal	85971	80.804	0:	Zero Entry	
9. 1.01-1.049	4604	4.327	1:	Non-Zero Entry	
10. 1.05-1.099	1430	1.344			
11. 1.10-1.199	662	0.622			
12. 1.20-1.399	364	0.342			
13. 1.40-1.999	222	0.209			
14. +2.00	718	0.675			



Table 11: Comparison of Statistics Canada Major Division Codes to Revenue Canada Major Division Codes

Revenue Canada

FREQUENCY PERCENT COL PCT COL PCT	ZERO	AGRICULTURE	FISHING	LOGGING AND FORESTRY	MINING	MANUFACTURING	CONSTRUCTION	TRANSPORTATION	COMMUNICATION	WHOLESALE	RETAIL	FINANCE AND INSURANCE	REAL ESTATE	BUSINESS SERVICE	EDUCATIONAL SERVICE	HEALTH AND SOCIAL	ACCOMMODATION	OTHER SERVICES	UNPROCESSED	TOTAL
ZERO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FISHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOGGING AND FORESTRY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANUFACTURING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WHOLESALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RETAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE AND INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REAL ESTATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EDUCATIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH AND SOCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOMMODATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Statistics Canada

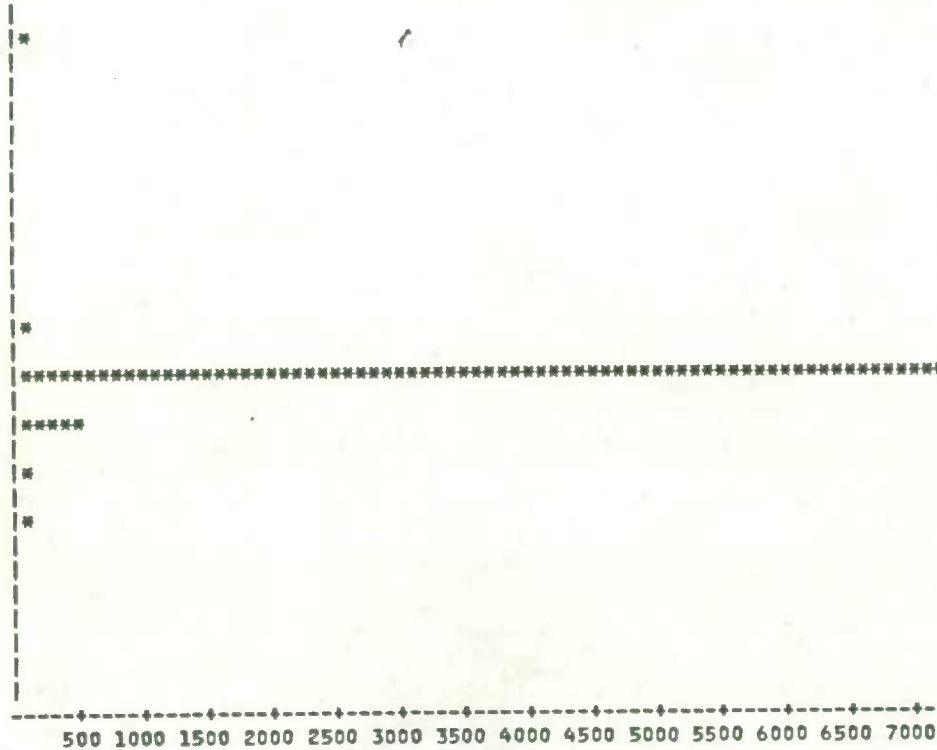


FREQUENCY BAR CHART

MIDPOINT  
PCT1

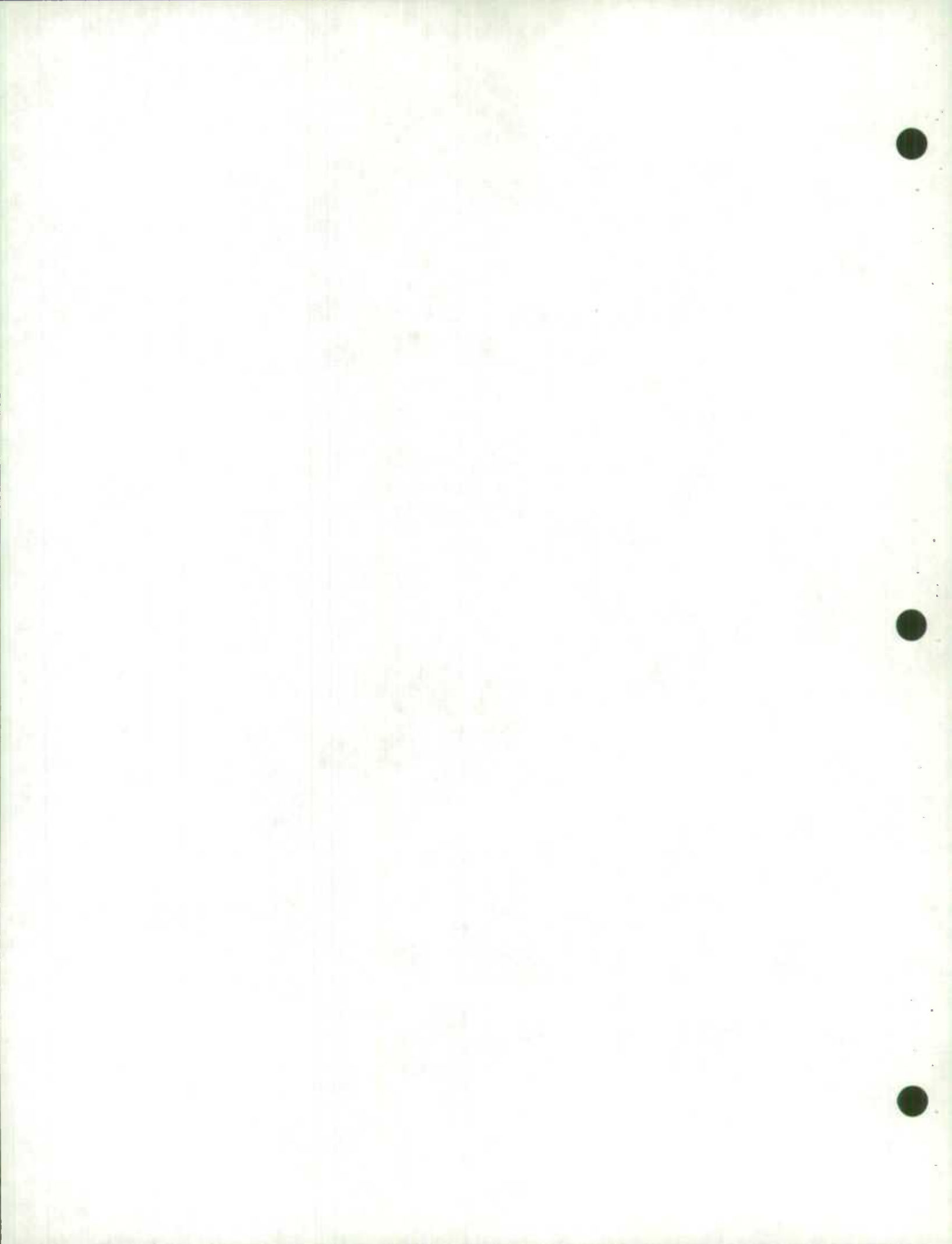
GBI VS RCSALE1

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999  
2.0 AND OVER



FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
128	128	1.56	1.56
4	132	0.05	1.61
5	137	0.06	1.67
10	147	0.12	1.79
12	159	0.15	1.93
17	176	0.21	2.14
112	288	1.36	3.50
7219	7507	87.83	91.34
461	7968	5.61	96.95
135	8103	1.64	98.59
57	8160	0.69	99.28
26	8186	0.32	99.60
12	8198	0.15	99.74
21	8219	0.26	100.00

FREQUENCY





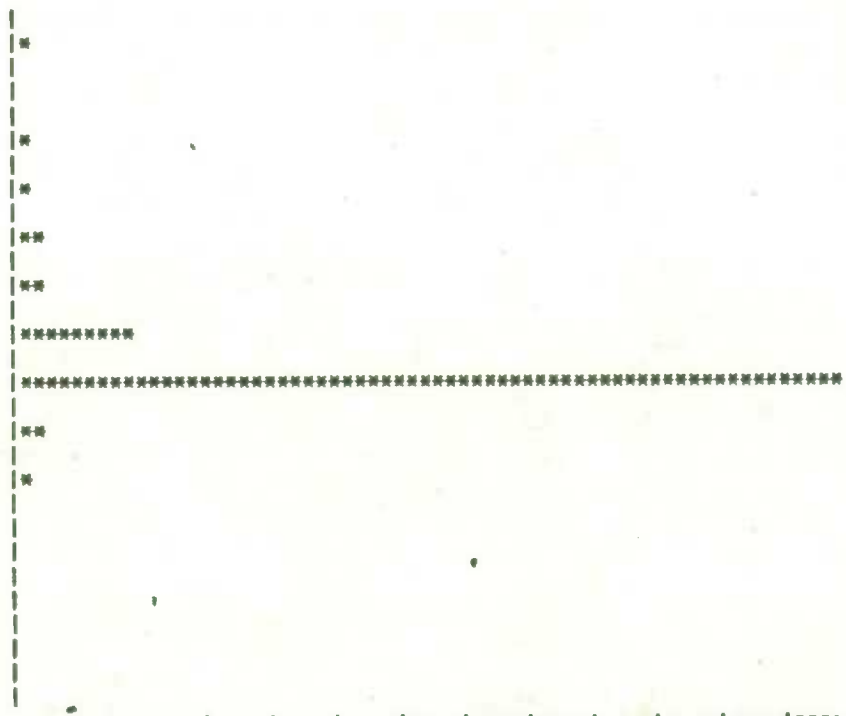
FREQUENCY BAR CHART

MIDPOINT  
PCT2

PINC VS RCSALE1

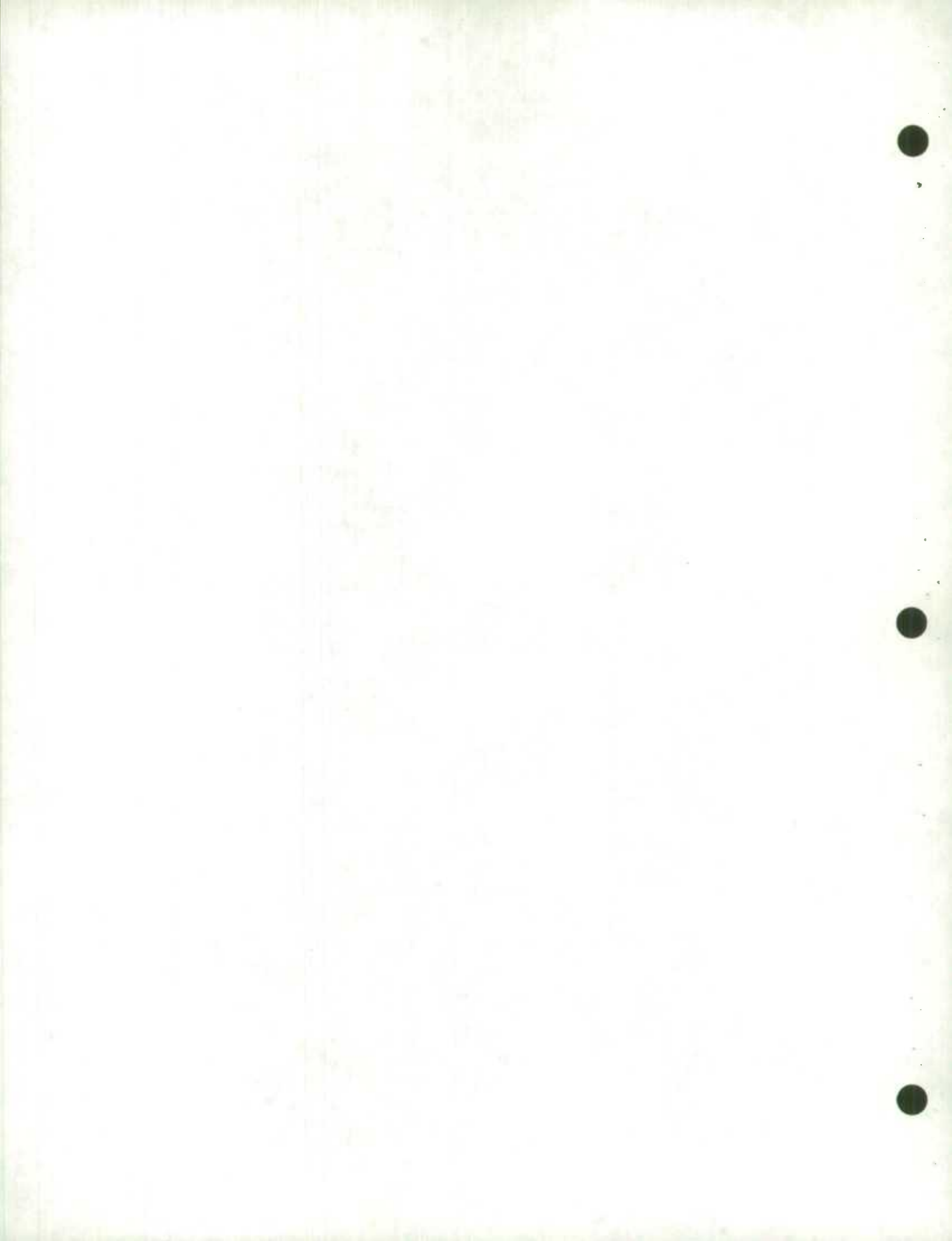
FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
128	128	1.53	1.53
10	138	0.12	1.64
57	195	0.68	2.32
137	332	1.63	3.96
182	514	2.17	6.13
160	674	1.91	8.03
928	1602	11.06	19.09
6442	8044	76.77	95.86
233	8277	2.78	98.64
65	8342	0.77	99.42
17	8359	0.20	99.62
7	8366	0.08	99.70
5	8371	0.06	99.76
20	8391	0.24	100.00

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999  
2.0 AND OVER



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FREQUENCY

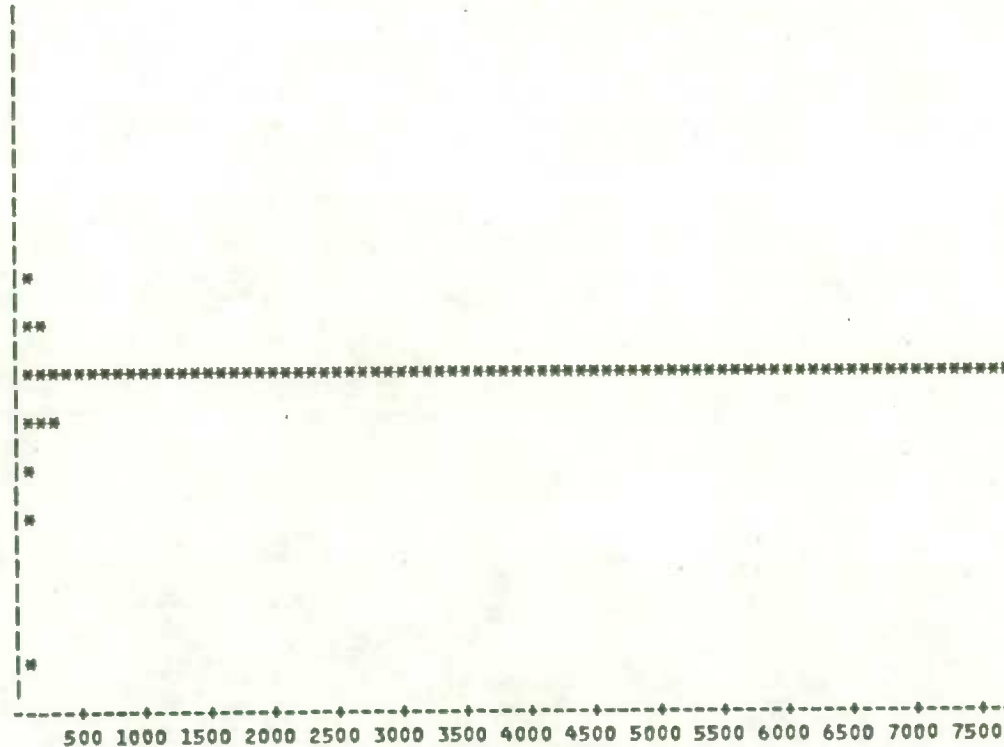


FREQUENCY BAR CHART

MIDPOINT  
PCT3

GBI VS BUSGROS

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999  
2.0 AND OVER



FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
30	30	0.35	0.35
9	39	0.10	0.45
5	44	0.06	0.51
21	65	0.24	0.75
35	100	0.41	1.16
54	154	0.63	1.78
189	343	2.19	3.97
7713	8056	89.34	93.32
288	8344	3.34	96.65
93	8437	1.08	97.73
72	8509	0.83	98.56
37	8546	0.43	98.99
31	8577	0.36	99.35
56	8633	0.65	100.00

FREQUENCY

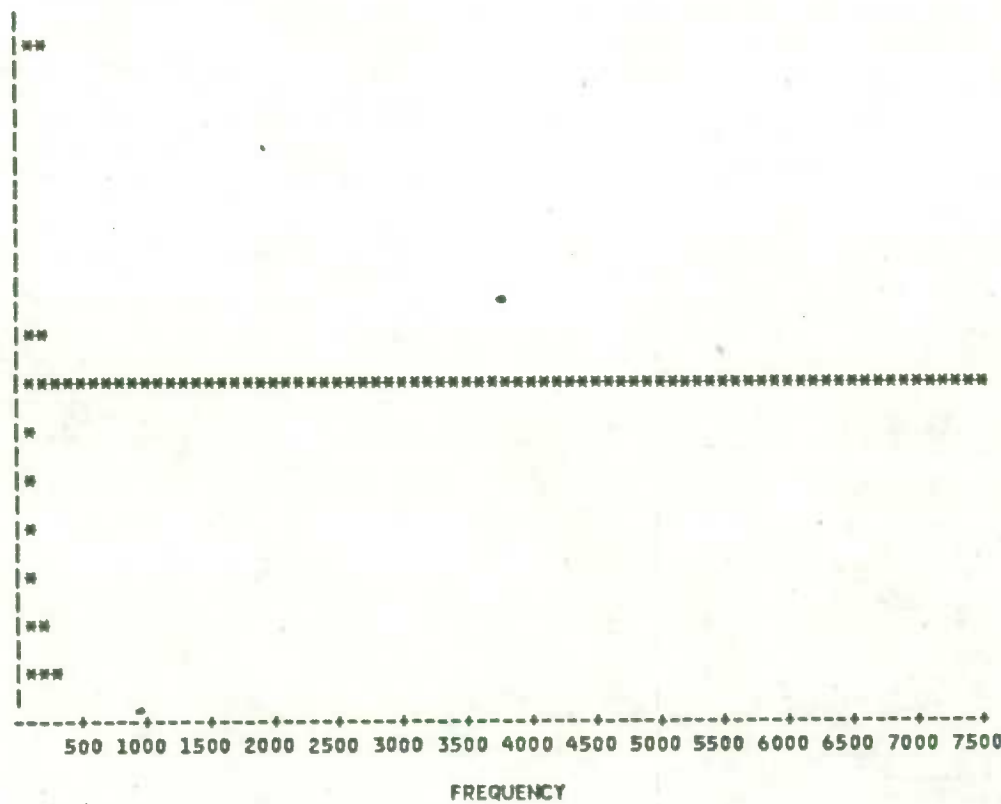


FREQUENCY BAR CHART

MIDPOINT  
PCT4

RCGRSPR VS SGRSPR

	FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
0.0-0.199	200	200	2.26	2.26
0.2-0.399	4	204	0.05	2.31
0.4-0.599	5	209	0.06	2.36
0.6-0.799	15	224	0.17	2.53
0.8-0.899	28	252	0.32	2.85
0.9-0.949	43	295	0.49	3.33
0.95-0.999	167	462	2.11	5.45
1.0	7463	7945	84.37	89.81
1.01-1.049	118	8063	1.33	91.15
1.05-1.099	84	8147	0.95	92.10
1.1-1.199	89	8236	1.01	93.10
1.2-1.399	112	8348	1.27	94.37
1.4-1.999	194	8542	2.19	96.56
2.0 AND OVER	304	8846	3.44	100.00



500 1000 1500 2000 2500 3000 3500 4000 4500 5000 5500 6000 6500 7000 7500

FREQUENCY

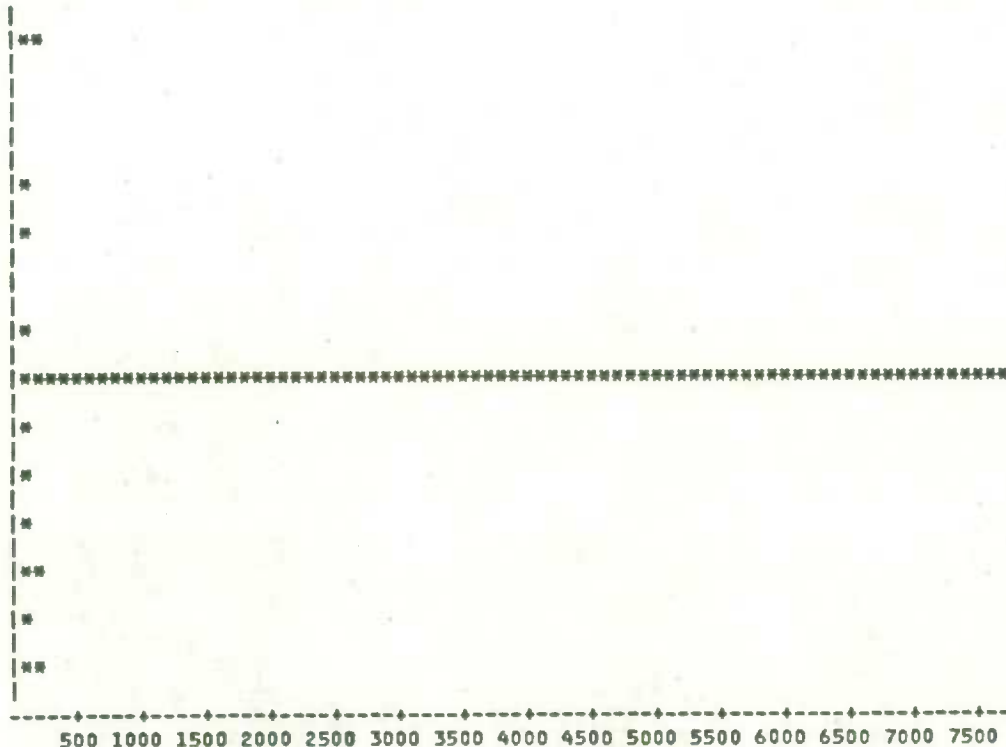


FREQUENCY BAR CHART

MIDPOINT  
PCTS

DEPR VS RCCA

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999  
2.0 AND OVER



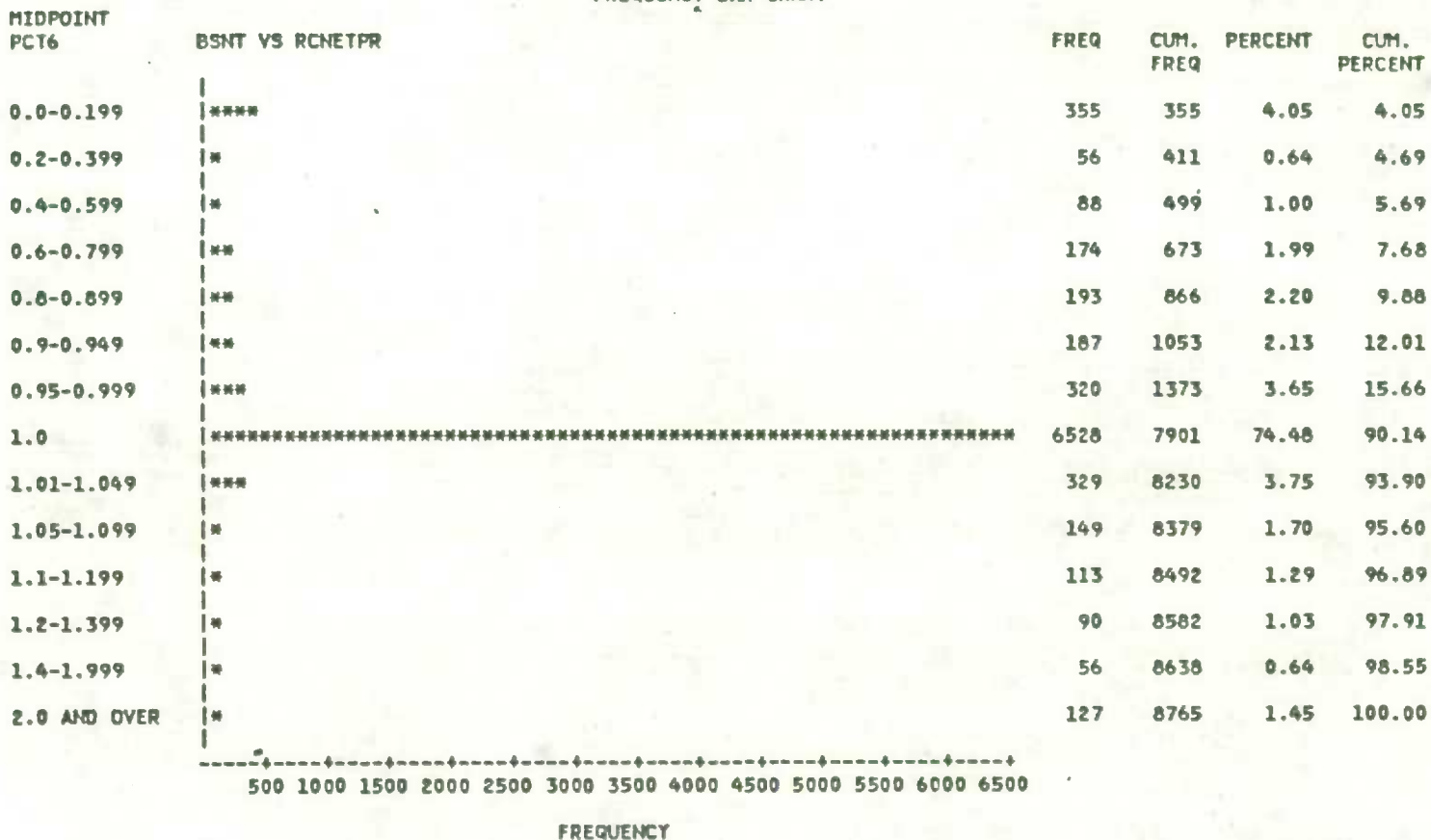
FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
239	239	2.68	2.68
34	273	0.38	3.06
41	314	0.46	3.52
85	399	0.95	4.48
67	466	0.75	5.23
42	508	0.47	5.70
71	579	0.80	6.50
7657	8236	85.93	92.43
65	8301	0.73	93.15
69	8370	0.77	93.93
117	8487	1.31	95.24
153	8640	1.72	96.96
97	8737	1.09	98.05
174	8911	1.95	100.00

FREQUENCY





FREQUENCY BAR CHART



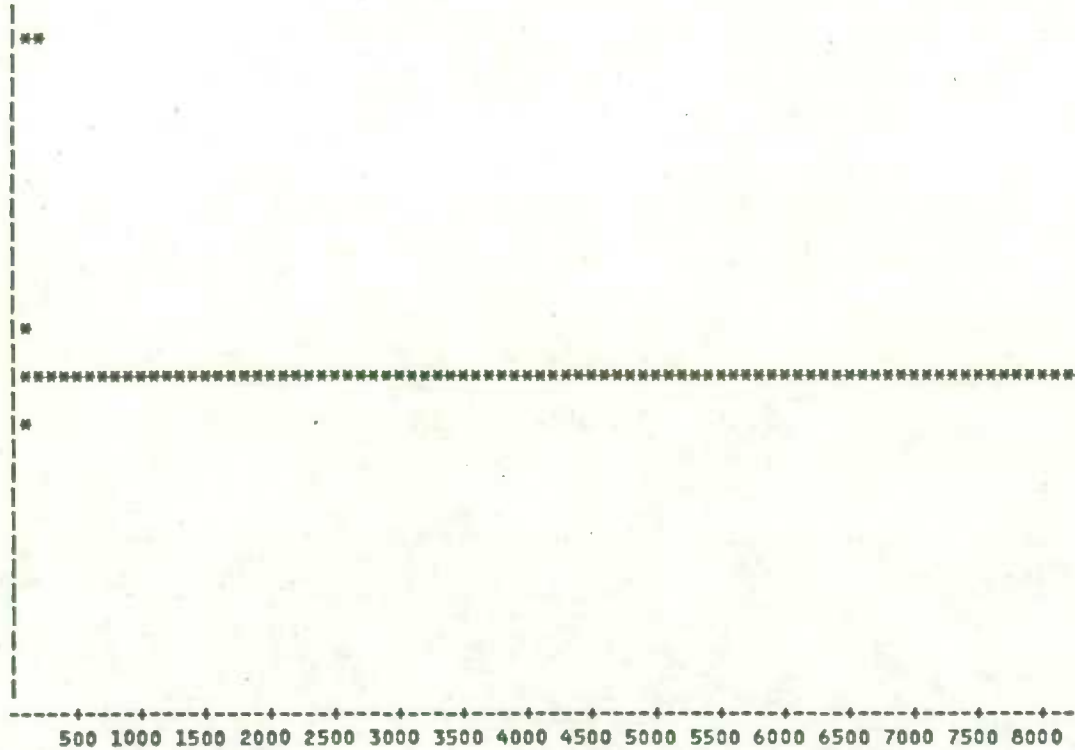


FREQUENCY BAR CHART

MIDPOINT  
PC17

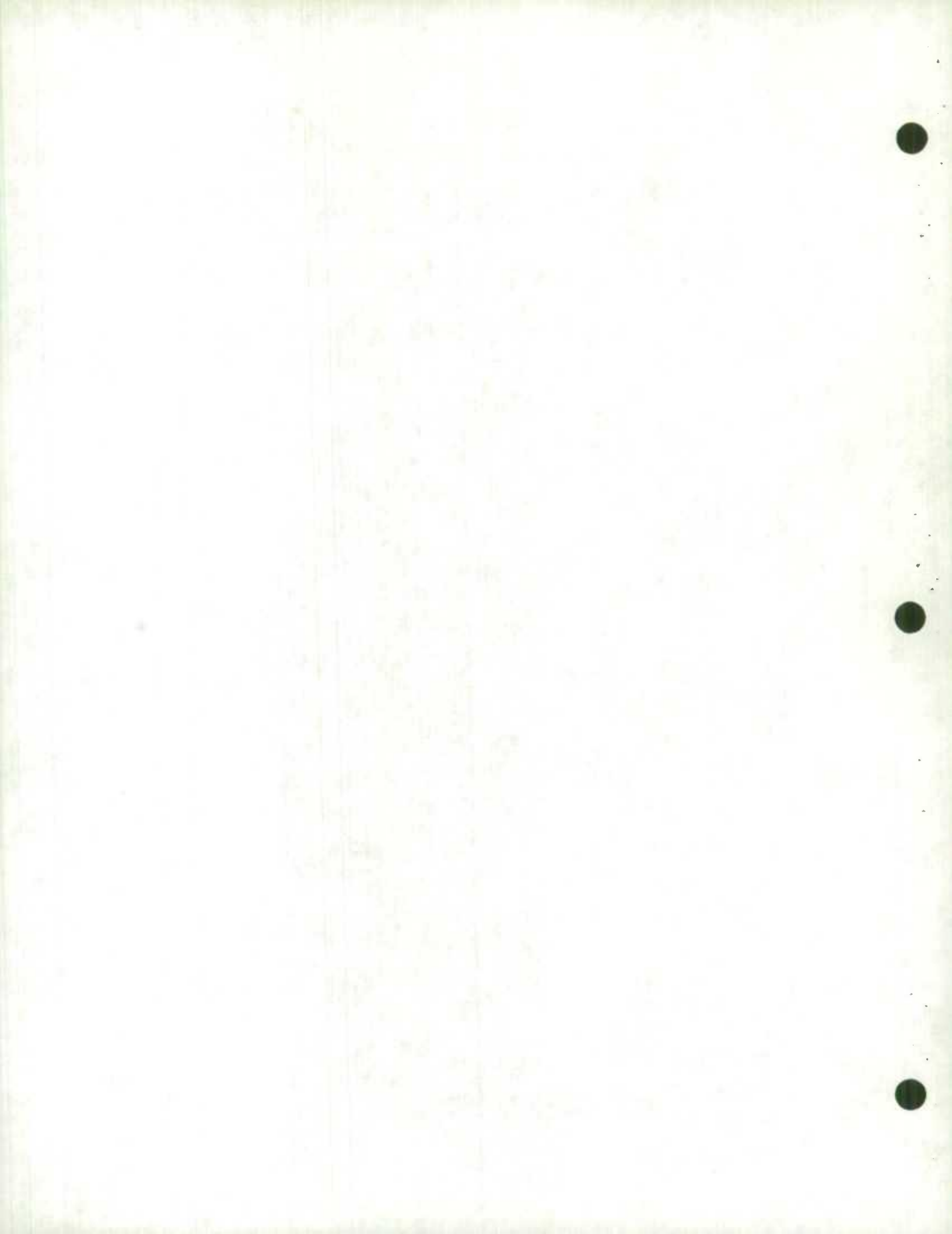
PINT VS RCPART

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999  
2.0 AND OVER



FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
209	209	2.35	2.35
8	217	0.09	2.44
12	229	0.13	2.57
36	265	0.40	2.98
33	298	0.37	3.35
31	329	0.35	3.70
62	391	0.70	4.39
8256	8647	92.78	97.18
101	8748	1.14	98.31
37	8785	0.42	98.73
27	8812	0.30	99.03
22	8834	0.25	99.28
16	8850	0.18	99.46
48	8898	0.54	100.00

FREQUENCY

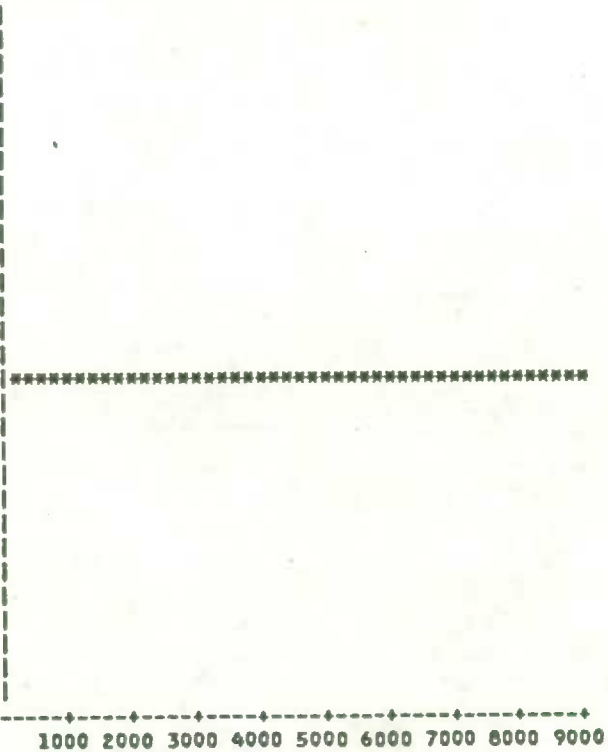


FREQUENCY BAR CHART

MIDPOINT  
PCT8

BUSGROS VS RCGBI

FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
8936	8936	100.00	100.00
0	8936	0.00	100.00
0	8936	0.00	100.00
0	8936	0.00	100.00
0	8936	0.00	100.00
0	8936	0.00	100.00
0	8936	0.00	100.00



FREQUENCY

2.0 AND OVER

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999

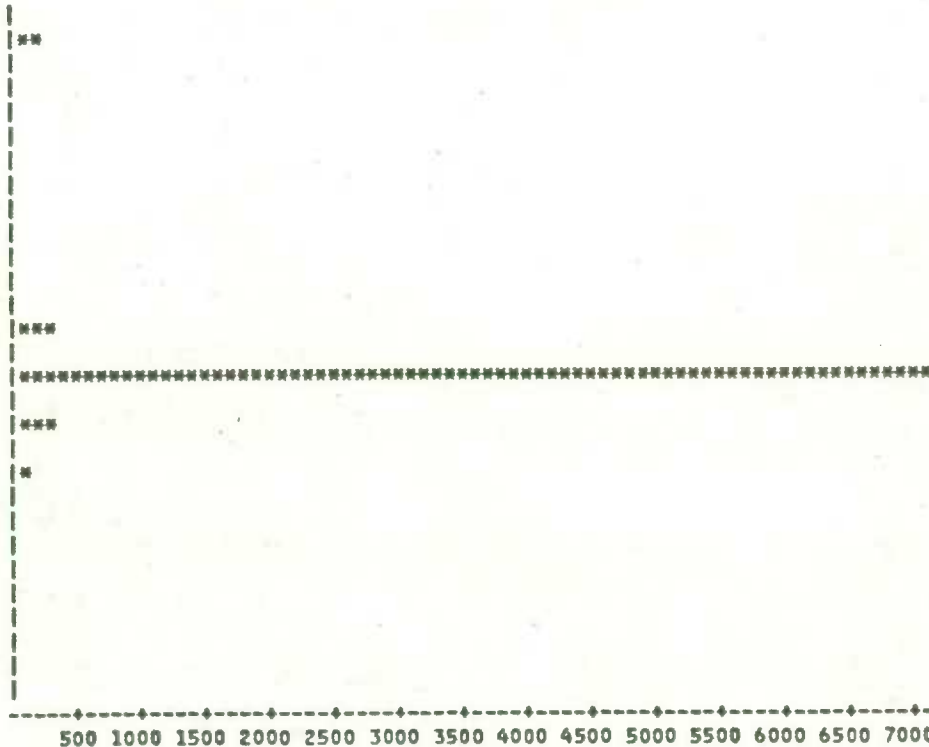


FREQUENCY BAR CHART

MIDPOINT  
PCT9

BUSGROS VS RCSALE1

0.0-0.199  
0.2-0.399  
0.4-0.599  
0.6-0.799  
0.8-0.899  
0.9-0.949  
0.95-0.999  
1.0  
1.01-1.049  
1.05-1.099  
1.1-1.199  
1.2-1.399  
1.4-1.999  
2.0 AND OVER



500 1000 1500 2000 2500 3000 3500 4000 4500 5000 5500 6000 6500 7000

FREQUENCY

FREQ	CUM. FREQ	PERCENT	CUM. PERCENT
151	151	1.82	1.82
17	168	0.20	2.02
26	194	0.31	2.33
34	228	0.41	2.74
41	269	0.49	3.24
40	309	0.48	3.72
306	615	3.68	7.40
7116	7731	85.62	93.02
330	8061	3.97	96.99
114	8175	1.37	98.36
39	8214	0.47	98.83
36	8250	0.43	99.27
14	8264	0.17	99.43
47	8311	0.57	100.00

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