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markets
for canadian
exporters

UNITED STATES

NEW YORK



Government
of Canada

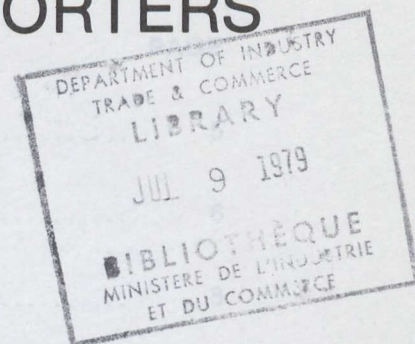
Gouvernement
du Canada

Industry, Trade
and Commerce

Industrie
et Commerce



MARKETS FOR CANADIAN EXPORTERS NEW YORK



TRADE OFFICE RESPONSIBLE:

NEW YORK

TOTAL TRADE TERRITORY:

States of Connecticut, New Jersey (12 northern counties), Southern New York

Other Countries: Bermuda

FOR FURTHER INFORMATION:

Commercial Division
Canadian Consulate General
1251 Avenue of the Americas
New York City, NY 10020
Tel: (212) 586-2400
Telex: 00126242 (DOMCAN NYK)

United States Division
Western Hemisphere Bureau
Department of Industry, Trade and Commerce
C. D. Howe Building
235 Queen Street
Ottawa, Ontario K1A 0H5
Tel: (613) 992-4638
Telex: 053-4124

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THE MARKET

New York State

1976 population 18,073,232

1975 per capita income \$5,166

Leading industries include:

1. Printing and publishing
2. Apparel and related products
3. Machinery
4. Electrical equipment
5. Instruments

19 airports served by commercial airlines, plus more than 500 aircraft landing facilities.

New York City

A potential market of 7,423,000 in population (1976), the largest city in the United States

Financial centre of U.S. and of the world

Centre of decision makers and trend setters as majority of world's largest corporations have their headquarters here

Purchasing headquarters for many national firms as well as the largest trading centre (by dollar volume) in the United States

Centre of national broadcasting and publication media

One of the finest harbours in the world — for the calendar year 1977 the total ocean and air exports and imports totalled \$47 billion in value

Connecticut

1975 population 3,100,188

1974 per capita income \$5,348

Leading industries include:

1. Transportation equipment
2. Machinery (except electrical)
3. Electrical machinery
4. Fabricated metal products
5. Primary metal industries

New Jersey

1975 population 7,332,965

1974 per capita income \$5,237

Leading industries include:

1. Chemicals and allied products
2. Electrical machinery
3. Food and kindred products
4. Machinery (except electrical)
5. Fabricated metal products

I. GENERAL

Area and Geography

The Commercial Division of the Canadian Consulate General in New York City covers the State of Connecticut (12,973 km² — 5,009 sq. mi.), the southern 23 counties of the State of New York (approximately half of the state's total area of 128,401 km² — 49,576 sq. mi.), and the northern 12 counties of the State of New Jersey (approximately half of the state's total area of 20,295 km² — 7,836 sq. mi.). Names of counties covered in New York and New Jersey are given in Appendix A.

Viewed from above, New Jersey looks like a series of descending steps from the mountains in the northwest to the tidal marshes along the eastern and southeastern seacoasts. The topography of New York varies from the Adirondack Mountains in the northeast through a high central plateau area to the Catskills and lowlands of the southeast. The Hudson River, which cuts through the highlands, is navigable by larger vessels for more than 240 km (150 mi.). Connecticut, in contrast, consists of gently undulating uplands divided near the middle by the lowlands of the Connecticut River valley.

Climate

In general, the climate of the three states is typical of that of the northern United States — quite variable owing to the frequent passage of cyclonic storms bringing warmer weather with rain and snow in winter and causing days of great heat and humidity, with thunderstorms, in summer. Visiting Canadian businessmen will find winter temperatures generally higher than those of Canada and humid summer days quite uncomfortable.

Local Time

Eastern Standard Time, the same as in Toronto and Montreal.

Population

	Total State	Served by New York Office
Connecticut	3,100,188	3,100,188
New Jersey	7,423,000	5,254,449 (12 northern counties)
New York	18,073,232	12,981,628 (23 southern counties)

Principal Cities and Towns¹

Connecticut:	Hartford	729,600 (1977)
	New Haven	413,000
	Waterbury	227,500
	Bridgeport	395,200
	Stamford	202,600
	New London/Groton/Norwich	252,800
New Jersey:	Newark	339,568 (1975)
	Paterson/Clifton/Passaic	452,432
	Middlesex and Somerset Counties	794,900
	Jersey City	577,519
New York:	New York	7,423,000 (1976)
	Albany/Schenectady/Troy	595,000

¹U.S. Bureau of the Census, Standard Metropolitan Statistical Areas.

Weights and Measures; Electricity

U.S. measures that differ from those used in Canada are:

1 U.S. pint = 16 fluid ounces = 454.6 millilitres

1 U.S. quart = 32 fluid ounces = 909.2 millilitres

1 U.S. gallon = 128 fluid ounces = 3,636.7 millilitres

1 Imperial proof gallon = 1.36 U.S. proof gallons = 5.148 litres

Electricity for domestic use is supplied at 115 volts, 60 cycles AC.

Public Holidays

New Year's Day	— January 1
Lincoln's Birthday	— February 12
Washington's Birthday	— February, third Monday
Good Friday	
Memorial Day	— May, last Monday
Independence Day	— July 4
Labor Day	— September, first Monday
Columbus Day	— October, second Monday
Election Day	— November, first Tuesday after the first Monday in year of Presidential election
Veterans Day	— November 11
Thanksgiving Day	— November, fourth Thursday
Christmas Day	— December 25

The Canadian Consulate General observes the more important U.S. holidays together with Canada Day, July 1, and Canadian Thanksgiving Day, October.

In practice, business slows during the Christmas/New Year and July/August periods.

II. ECONOMY AND INDUSTRY

Principal Industries

Connecticut:

1. Transportation equipment machinery
2. Machinery (not electrical)
3. Electrical machinery
4. Fabricated metal products
5. Primary metals

New Jersey:

1. Chemicals and allied products
2. Electrical machinery
3. Food and kindred products
4. Machinery (except electrical)
5. Fabricated metal products

New York:

1. Printing and publishing
2. Apparel and related products
3. Machinery
4. Electrical equipment
5. Instruments

Agriculture

New York

In 1977, New York State ranked 21st in the United States in agricultural income with a cash value in agricultural products of more than \$1.7 billion. Dairy products accounted for more than one-half the agricultural income, totalling in excess of \$983 million. New York ranked third nationally in milk production and third in total income from dairy products. Eggs provided a large source of income for state farmers with 1977 production valued at \$78 million.

Potatoes (mainly from Long Island) provided the third highest source of cash income for state agriculture with a cash value in 1977 of \$50 million. New York also ranked high in production of onions (more than \$33 million), snap beans (\$20 million), dry beans (\$7 million), cabbage (\$29 million) and tomatoes (\$6 million).

The principal fruit growing areas are in the northern and western parts of the state. Apples ranked second in cash income compared with the rest of the U.S. The 1977 crop was valued at \$73 million. Grape production has expanded in both acreage and value in recent years with 1977 producing \$22 million, second in the nation.

New York ranked fifth in the horticulture industry, with a cash value of \$87 million in 1977 for greenhouse and nursery products. New York is the second largest producer of maple syrup in the country with the 1977 crop valued at \$3 million.

New York farmers have been increasing their acreage of grain crops in recent years. Corn, oats and wheat are the most widely grown.

New Jersey

Known as the Garden State, New Jersey has more than 0.4 million hectares (one million acres) of farm land with cash receipts for 1977 totalling \$351 million. Of that, \$252 million was derived from the marketing of crops, the value of vegetables alone totalling \$96 million.

This is one of the leading states in variety of fresh vegetables produced. New Jersey ranked fourth in the production of tomatoes, summer potatoes, asparagus, peppers and spinach. Currently, there is some slowing down in vegetable production as farmers divert land to producing corn, wheat and soybeans. However, fruit production remains stable.

Cash receipts for livestock totalled \$99 million in 1977. The livestock industry (excluding poultry) brought in a third of the total farm receipts. Also, dairy products, eggs and poultry made a significant cash contribution.

Connecticut

With more than 3,000 farms in the State of Connecticut, farm cash receipts totalled in excess of \$234 million in 1977. Of this, \$130 million was derived from livestock. The largest single source of cash income was dairy products, with eggs a close second.

The marketing of crops brought in \$46 million in 1977. In this category, ornamental horticulture ranked highest and tobacco second. Connecticut is one of only two states that produces shade grown tobacco used for cigars. Unlike New York and New Jersey, agricultural products in Connecticut are sold mainly for state consumption.

Natural Resources

New York

New York boasts an inland waterway system of 1,287 km (800 mi.) and a tidal shoreline of 2,977 km (1,850 mi.). There are 7,032,529 hectares (17,378,000 acres) of forest, 5,863,400 hectares (14,489,000 acres) of which are commercial timber land.

The production of natural gas in 1975 increased 53 per cent over that of 1974. The quantity and value of natural gas produced in the state were 215 million m³ (7,628 million cu. ft.) at \$5.6 million.

Crude oil production in the state was 875,000 barrels, compared with 896,000 barrels in 1974. The value of crude oil produced was \$10.7 million, compared with \$9.5 million in 1974. The number of oil wells proved in 1975 was 12 less than in 1974. Cattaraugus was the leading oil producing county, followed by Allegany, Chautaugua and Steuben counties.

In 1978, there were 4,975 producing wells, compared with 5,475 wells at the end of 1974.

The total value of New York's mineral production was \$397.7 million in 1975, compared with \$440.6 million in 1974. The state ranked second nationally in the production of zinc; first in the production of synthetic calcium chloride, emery, ilmenite and abrasive-grade aluminum oxide; and continued to be a major producer of cement, garnet, salt, talc, sand, gravel and stone. New York was the sole producer of wollastonite and manufactured abrasive aluminum-zirconium oxide in 1975.

New Jersey

New Jersey, the fifth smallest state in the nation, has 996,730 hectares (2,463,000 acres) of forested land, of which 952,620 hectares (2,354,000 acres) are commercial timber land.

The 1977 value of New Jersey's mineral production totalled \$127 million, 6 per cent more than that of 1976, establishing a new high for the fourth consecutive year. Value of sand and gravel output,

one of the state's major mineral products, decreased by 1 per cent. The leading commodity continued to be stone, which accounted for 47 per cent of the total value of all minerals produced. New Jersey's zinc deposits have been considered among the finest in the world. Production of zinc totalled 30,210 tonnes (33,300 short tons) in 1977 at a value of \$22 million.

Connecticut

Connecticut, the third smallest state in the nation, is not richly endowed with natural resources. However, although highly urbanized, it boasts 884,630 hectares (2,186,000 acres) of forest land of which 877,750 hectares (2,169,000 acres) are considered commercial timber land. Although the mineral industry has never been strong, mining production did increase by 18 per cent to \$34 million in 1976 from \$33 million in 1975. This increase was led by sand and gravel and stone, which continued as the principal mineral products, and their combined production increased by 10 per cent in quantity and 20 per cent in value.

Transportation

New York has about 8,000 km (5,000 mi.) of rail trackage, 172,670 km (107,295 mi.) of roads of all types, 19 commercial airports (John F. Kennedy International Airport is the largest air cargo centre in the world), and one of the finest harbours in the world.

New Jersey boasts 6,448 km (4,007 mi.) of rail trackage, 51,840 km (32,213 mi.) of roads and highways and 11 commercial airports.

In Connecticut, comprehensive rail service to all major towns and cities of the state is provided by the Penn Central Transportation Company and the Central Vermont Railway, Inc., a subsidiary of the Canadian National Railways. These carriers operate about 1,073 km (667 mi.) of rail within the state and provide connections with the major eastern railroads as well as direct access to Canadian markets. Including the Long Island Sound shoreline, Connecticut has 515 km (320 mi.) of commercially navigable waterways. Connecticut highways and roads total 29,971 km (18,624 mi.).

Port of New York and New Jersey

In 1977 the Port of New York and New Jersey was still the largest in the United States, although an eight-week dock strike resulted in a decline to 14,284,993 tons, or a drop of 6.8 per cent from 1976 in the ocean borne general cargo handled. General cargo exports dropped 11.0 per cent to 4,863,646 tons, while general cargo imports declined 4.5 per cent to 9,421,347 tons.

In contrast to the decline in general cargo, the port's foreign ocean borne bulk cargo trade rose 16.7 per cent to 50.1 million tons. Petroleum imports, which account for over 95 per cent of the port's bulk cargo, rose 17.2 per cent to 48.1 million tons.

Foreign air cargo moving via the New York-New Jersey air gateway set another record in 1977. Volume was 581,743 tons, up 15.2 per cent from 1976. Both exports and imports contributed to the gain. Exports rose 16.9 per cent to 308,390 tons, while imports climbed 13.3 per cent to 273,353 tons. The dock strike in the fourth quarter accelerated the growth in air traffic as some shippers diverted from ocean to air.

The value of the Port of New York-New Jersey's foreign trade also reached record levels in 1977. The port's ocean borne and airborne foreign trade was valued at \$47 billion in 1977, up 8 per cent from 1976.

III. SELLING TO THE NEW YORK AREA

Market Characteristics

New York City is unique in the United States. Besides being the largest city in the country, it is also the leading trading centre in both domestic and foreign commerce. In addition, the metropolitan area and the rest of New York State along with Connecticut and part of New Jersey comprise an area which exceeds the population of Canada. At the same time it is also the largest market in close proximity to the majority of potential exporters in Canada. It would be difficult to enumerate the products which could expect to find acceptance here. The main criteria, as always, are quality and competitive pricing. For the Canadian exporter, this territory represents a vast market — millions of people earning billions of dollars.

The Canadian Image

Many American businessmen are not aware of the high level of development of Canadian industry and have misconceptions about Canadian design and quality capabilities. U.S. firms often do not regard Canada as foreign and, consequently, Canadian merchandise is bought and invoiced through domestic purchasing departments, which can work to your advantage. Proximity to Canada and personal and corporate connections result in receptivity and a willingness to buy on the same basis as from domestic U.S. sources.

Positive Sales Psychology

Canadian exporters may face a double challenge — to sell as an American vendor does, and to overcome misconceptions about Canadian capabilities. The buyer must be assured that there is nothing risky about doing business with Canada, or with a new supplier. Before selling in the United States, Canadian companies should commit themselves to:

- going after business on a continuing basis
- making the first impression a positive one — to a degree they might not consider in Canada
- quoting, delivering and following up aggressively in competition with U.S. suppliers.

The Initial Approach

The best introduction is by a personal visit. For some products comparison shopping is advisable to evaluate market potential. Some type of representative or distributor may be appointed later, but large volume buyers usually want to meet their prospective suppliers personally.

Often, appointments are not necessary with individual buyers, but as a matter of good form it is usually advisable to start with the director of purchasing or his equivalent and through him meet the proper buyers. An advance notification in letter form can be handled from this office.

A complete presentation on the first call is most important. This should include literature, specifications, samples if possible, and all the price, delivery and quality control information a buyer needs to evaluate your capabilities against his current sources. Many buyers keep up-to-date records on their suppliers. A favourable impression is made if a resumé such as the following can be supplied at the time of the first visit:

- vendor's name, address and telephone number
- name, address and telephone of local representative, if applicable
- date established
- size of plant

- number of employees
- principal products
- location of plants
- description of production facilities and equipment
- description of quality control facilities and procedures
- transportation facilities
- approximate yearly sales volume
- list of three representative customers
- financial and credit rating

Reciprocal Visits

Many buying organizations check out new suppliers' facilities personally before placing continuing business. If they do not come as a matter of course, it is good sales strategy to invite them anyway.

Following Up the Initial Call

U.S. buyers expect to be called upon more frequently than their Canadian counterparts. This may be as often as every two weeks at some periods of the buying year. Most Canadian firms lack the sales force to accomplish this. The usual solution is to appoint a manufacturers' representative, or to sell through brokers, jobbers or distributors as the situation warrants.

Price Quotations

Submit quotations both on a laid down basis buyer's warehouse or factory, and an f.o.b. Canadian plant basis, exclusive of Canadian sales and excise taxes. Always quote in U.S. funds unless specifically requested otherwise. The landed price should include transportation charges, U.S. customs duties if applicable, brokerage fees, and insurance. The quotation should be comparable in format to quotations from U.S. sources. Buyers cannot be expected to understand, or be sympathetic to, customs duties or other matters peculiar to international transactions. This is solely the responsibility of the Canadian exporter, and a "cost" of international business (see Chapter V on classification and valuation).

Canadian exporters may not be granted the same opportunities for renegotiating initial quotations as they have been accustomed to in Canada. This is because U.S. buyers must often work to tighter purchasing deadlines and target prices. Hence, they may have to accept the first bid as final.

The Manufacturers' Representative

The manufacturers' representative, commission agent or salesman is more commonly used as a sales technique in the U.S. than in Canada. The better reps are highly qualified by education, training and experience. They know their customers and call regularly — not only at the buying level but also on engineering, design and quality control officers. The advantages of the rep include economy, closer contacts with buyers, including social ones, and he can be on the scene immediately when problems arise. The Canadian Consulate General in New York maintains information on the majority of manufacturers' representatives operating in its market territory and can often make suitable suggestions for Canadian manufacturers.

Delivery

Delivery must be exactly to customers' specifications, and these are as rigid as any in the world. Many U.S. plants work on inventories as short as one or two days and could be shut down by a delay of a few hours. Failure to adhere to rigid delivery schedules is one of the surest ways of not being asked to quote again. Delivery means in the plant or warehouse, therefore shipping time should be taken into consideration.

IV. SERVICES FOR EXPORTERS

Banking

There are seven Canadian banks with representatives in New York.

Bank of Montreal
2 Wall Street
New York, NY 10005
Tel: (212) 964-1100

The Royal Bank of Canada
68 William Street
New York, NY 10005
Tel: (212) 363-6000

Bank of Nova Scotia
67 Wall Street
New York, NY 10005
Tel: (212) 825-2400

Toronto-Dominion Bank
45 Wall Street
New York, NY 10005
Tel: (212) 425-5600

Banque Canadienne Nationale
450 Park Avenue
New York, NY 10022
Tel: (212) 593-7730

The Provincial Bank of Canada
650 Fifth Avenue
New York, NY 10019
Tel: (212) 397-0770

Canadian Imperial Bank of Commerce
22 William Street
New York, NY 10005
Tel: (212) 344-3800

The agencies in New York are fully equipped to service any aspect of export business which an exporter would normally place through his Canadian bank. This service would include letters of credit, documentary collections, credit information, etc.

Banks in Canada, of course, have international departments whose function is to assist exporters.

Please refer to Part VII of this booklet, "Useful Addresses", for a listing of prominent New York banks and customs brokers serving this market territory.

Patents, Trademarks and Copyrights

General

An informative booklet entitled "General Information Concerning Patents" is available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20302.

Patents

All business with the Patent Office should be transacted in writing and all letters addressed to the Commissioner of Patents, Washington, DC 20231.

U.S. patent laws make no discrimination with respect to the citizenship of the inventor. However, it is the inventor who must make application for patent and sign related papers (with certain exceptions).

Most inventors employ the services of patent attorneys or patent agents. The Patent Office cannot recommend any particular attorney or agent but does publish a list of all registered patent attorneys and agents who are willing to accept new clients and lists them by states, cities and foreign countries.

Trademarks

A trademark relates to the name or symbol used in trade to indicate the source or origin of goods. Trademark rights will prevent others from using the same trademark on identical goods but do not prevent others from making these goods without the trademark.

The procedure relating to the registration of trademarks and some general information on trademarks is given in a pamphlet called "General Information Trademarks" which can be obtained from the Patent Office.

Copyright

Copyright protects the writings of an author against copying. Literary, dramatic, musical and artistic works are included within the protection of the copyright law which, in some instances, also confers performing and recording rights. The copyright goes to the form of expression rather than the subject matter.

Note: Copyrights are registered in the Copyright Office in the Library of Congress and the Patent Office has nothing whatever to do with copyrights. Information concerning copyrights may be obtained from Register of Copyrights, Library of Congress, Washington, DC 20540.

Licensing and Joint Ventures

If you wish to market a patented invention or product in the United States, either under a joint-licensing agreement or some other arrangement, there are a number of firms specializing in patent and marketing services. The Canadian Consulate General can help in choosing such firms.

The Canadian-American Commercial Arbitration Commission

Reference to the above Commission is often made in standard commercial contracts between Canadian and American companies. In the event of disputes the Canadian firm simply refers to the Canadian Chamber of Commerce, 1080 Beaver Hall Hill, Montreal, Quebec H2Z 1T2, and the American firm refers to the American Arbitration Commission, 140 West 51st Street, New York, NY 10020.

V. CUSTOMS REGULATIONS AND DOCUMENTATION

U.S. Exports to Canada

Enquiries concerning the importation of U.S. products into Canada should be referred to the United States Embassy, 100 Wellington Street, Ottawa or the U.S. Consulate or Consulate-General in Vancouver, Calgary, Winnipeg, Toronto, Montreal, Quebec, Saint John, Halifax or St. John's.

Canadian Export Documents

All Canadian exports to the United States, even when accompanying returned American merchandise, must be accompanied by Canada customs export form B-13. Canada customs requires three copies at the same time of exportation, but it is wise to prepare at least five. Two numbered copies will then be returned to the exporter unless otherwise specified on the B-13. By doing this, the exporter avoids having to submit a form C-6 for additional certified copies of the B-13 should the goods be returned to Canada for any reason. Two numbered copies of the B-13 must always accompany the Canada customs entry as proof of export. B-13 forms may be obtained from Canada customs.

U.S. Customs and Market Access Information

To enjoy success in the United States market, a Canadian exporter requires market access information which falls into two basic categories: customs and non-customs. The former covers subjects such as documentation, tariff classification, value for duty and rates of duty, while the latter relates to the many other U.S. laws affecting imports such as food and drugs, consumer product safety, environmental protection and so on. Exporters are strongly urged to obtain all market access information on new products to be marketed in the U.S. from the U.S. Division of the Department of Industry, Trade and Commerce, in Ottawa. The Division is constantly liaising with U.S. customs and other agencies on behalf of Canadian exporters, and over the years has developed an in-depth knowledge of the interpretation and implementation of regulations governing access for imports into the U.S. market.

The address is:

United States Division
Western Hemisphere Bureau
Department of Industry, Trade and Commerce
235 Queen Street
Ottawa, Ontario
K1A 0H5
Tel: (613) 996-5471

U.S. Customs Regulations and Documentation Tariff Classification and Value for Duty

Request for Prospective Rulings

The U.S. Division can obtain a PROSPECTIVE CUSTOMS RULING from Washington on behalf of a Canadian exporter for articles which have not yet been exported and are not at present under consideration by the U.S. Customs Service, provided that the following information is supplied. Failure to supply all of this information will only result in delays and confusion for the exporter.

General

- 1) We require a written request signed by a person who has a direct and demonstrable interest in the question, also indicating that the merchandise or subject of the request has not previously, or is not now, under consideration by any U.S. Customs Service field office.
- b) Also, include a statement of all facts relating to the transaction such as names and addresses and other identifying information of all interested parties (if known), the probable port of arrival in the United States and a description of the transaction appropriate in detail to the ruling requested.

Tariff Classification Ruling

In addition to A and B above, the following information is required for a tariff classification ruling:

- 1) A full and complete description of the article.
- 2) The chief use of the article in the United States.
- 3) The commercial, common or technical description.
- 4) Metal, wood and mineral objects and combinations thereof should include a statement of the relative quantity (by weight and volume) and the value of each in order to determine the material in chief value and weight.
- 5) Textile materials and articles should be identified as in (4) and include the method of construction such as knit or woven, the fibres present in percentage by value and if wearing apparel, for whom it is designed to be worn.
- 6) Chemical products should be identified by their specifications and chemical analysis including a sample for U.S. customs use. Particular reference should be made if any part of the formula consists of a benzenoid chemical or its derivative stating the function of such chemical in the product.
- 7) Photographs, drawings or other pictorial representations of the articles should be submitted when samples are not sent.

Valuation Ruling

In addition to A and B above, the following information is required for a Valuation Ruling:

- 1) All information required on a U.S. special customs invoice form 5515.
- 2) The nature of the transaction, whether f.o.b./c.i.f., ex factory or some other arrangement.
- 3) Relationship of parties (if any), whether the transaction is at arms-length (i.e. between unrelated parties) and whether there have been other sales of the same or similar merchandise in the country of exportation, whether an agency situation exists and an explanation or copy of any agreement, contract or other relevant document.
- 4) A full description of the merchandise in order to determine if section 402 or 402(a) of the Tariff Act of 1930 applies and other relevant information required under the appropriate section.

Note: Privileged or confidential information should be clearly marked with an explanation as to why it is considered confidential.

Request for Internal Advice Rulings

Part 177.1(a)(2) of the Customs Regulations of the United States requires that questions arising in connection with current or completed transactions should be resolved by means of the INTERNAL ADVICE PROCEDURE at the port where entry was made. The request for an internal advice ruling can be filed by either the importer or his customs broker. The field office personnel will review the request and notify the importer of any points with which they do not agree.

The U.S. Division can provide valuable assistance and suggestions regarding points of law and previous customs practice which may support the importer's case.

Requests for advice from the U.S. Division should contain:

- 1) Copies of *all* documents related to the entry of the merchandise to which the request refers including those issued by U.S. customs.
- 2) A statement of *all* facts relative to the transaction from a commercial point of view such as domestic and foreign billing practices, price-list terms, end use of the goods, literature, drawings, pictures, method of shipment and all other pertinent facts.
- 3) A statement generally following the outline under "Request for Prospective Ruling". The U.S. Customs Service may, at its discretion refuse to consider a request for internal advice if, in its opinion, there is a clear and definitive precedent that supports its position. If the importer is not in agreement with this position, he may request a "Protest Review Decision".

Request for Protest Review

When an importer does not agree with a decision of the U.S. Customs Service, he may request a PROTEST REVIEW within 90 days from the date of liquidation. The U.S. Division can assist the importer and his broker by providing advice and suggestions on what information can be used to support the importer's case.

Entry at Customs

Goods may be "entered for consumption" at the port of arrival in the United States, whether at seaboard or on a land border, or the goods may be transported in bond to an inland port of entry and there entered for consumption.

For such transportation in bond to an interior port, an immediate transportation entry (I.T.) must be filled out at the port of arrival by either the consignee, the carrier, the U.S. customs broker or any other person having a sufficient interest in the goods for that purpose. In cases where the Canadian exporter assumes responsibility for entering the goods through U.S. customs, he may find that there are advantages in having shipments entered for consumption at the nearest or most convenient port of arrival. In this way he can remain in close touch with the broker and U.S. customs at that port of entry. However, where the U.S. purchaser intends making his own entries, it may be more convenient to have the goods transported in bond from the port of arrival to the interior port nearest the importer.

Who May Enter Goods

Goods may be entered by the consignee, his authorized employees or his agent. The only agents who can act for importers in customs matters are licensed U.S. customhouse brokers. They prepare and file the necessary customs entries, arrange for payments of duties and release of goods.

The railway express companies or other transport companies may be prepared in certain cases to enter packages through customs for the account of the exporter. If there is some difficulty or special problem connected with a shipment, the carriers may turn the matter over to a U.S. customs broker at the exporter's expense.

Goods may be entered by the consignee named on the bill of lading under which they are shipped or by the holder of the bill of lading duly endorsed by the consignee. When the goods are consigned "to order" they may be entered by the holder of the bill of lading duly endorsed by the consignor. In most instances entry is made by a person or firm certified by the carrier to be the owner of the goods for customs purposes. When goods are not imported by a common carrier, possession of the goods at the time of arrival in the United States is sufficient evidence of the right to make entry.

A non-resident of the United States may make entry of his own goods as may a non-resident partnership or a foreign corporation. But the surety on any customs bond required from a non-resident individual, partnership or corporation must be incorporated in the United States. When merchandise is entered in the name of a Canadian corporation, that corporation must have a resident agent in the state of entry who is authorized to accept service of process in the corporation's behalf.

In general, to facilitate clearance of customs it is advisable to contact a licensed U.S. customs broker who will outline the services he can provide, together with particulars on brokerage fees and other related matters.

Documentation

Normally the only documents required when shipping to the United States are a bill of lading as well as a special U.S. customs invoice 5515 and/or commercial invoice (preferably both). The use of a typewriter in preparing documents is preferred; in any case, they should be legible.

Note: Do not use red ink to fill out documents.

Bill of Lading

Normally a bill of lading for Canadian shipments is required by U.S. customs authorities. In lieu of the bill of lading the shipping receipt may be accepted if customs is satisfied that no bill of lading has been issued. Entry and release of merchandise may be permitted without the bill of lading if satisfactory bond is given in a sum equal to one and one-half times the invoice value of the merchandise. A carrier's certificate or duplicate bill of lading may, in certain circumstances, be acceptable.

Invoice

Shipments in excess of \$500 and subject to an ad valorem rate of duty, conditionally free of duty or subject to duty depending in some manner upon its value, should be accompanied at entry by a U.S. special customs invoice form 5515. However, copies of the commercial invoice are sufficient for shipments with an aggregate value of less than \$500, duty-free shipments or shipments of articles subject to specific rates of duty.

Completion of Form 5515

U.S. customs forms 5515 are available free of charge from U.S. consular offices in Canada or can be obtained from commercial stationers. While only one copy is required by U.S. customs, it is usual to forward three: one for the use of U.S. customs when the goods are examined, one to accompany the entry and one for the U.S. custom broker's file. District directors of U.S. customs are authorized to waive production of special and commercial invoices if satisfied that the importer, because of conditions beyond his control, cannot furnish a complete and accurate invoice; or that a classification, appraisalment and liquidation can properly be made without the production of such an invoice. In these cases, the importer must file the following with the entry:

- 1) any invoice received from the seller or shipper
- 2) a statement pointing out in exact detail any inaccuracies or omissions in such invoice
- 3) an executed pro forma invoice
- 4) any other information required for classification or appraisalment.

Special information with respect to certain classes of goods is sometimes required when either the customs or commercial invoice does not give sufficient information to permit classification and appraisal.

Packing List

U.S. customs authorities require three copies of a detailed packing list. This should indicate what is in each box, barrel or package in the shipment. If the shipment is uniformly packed, this can be stated on the invoice indicating how many items are in each container.

Payment of Duties

There is no provision for prepayment of duties in Canada before exportation to the United States but it is feasible for the Canadian exporter to arrange for payment by a U.S. customs broker or other agent and thus be able to offer his goods to U.S. buyers at a duty-paid price.

Liability for payment of duty usually becomes fixed at the time an entry (either for consumption or warehouse) is filed with U.S. customs. The liability is fixed, but not the amount of duty which is only estimated at the time of the original entry. When the entry is liquidated, the final rate and amount of duty is ascertained. Obligation for payment is upon the person or firm in whose name the entry is filed.

Temporary Free Importation

Certain articles not imported for sale may be admitted into the United States under bond without the payment of duty.

Such articles must in most cases be exported within one year of the date of importation. Upon application to the district director, this period may be extended for a period not to exceed a total of three years.

Such articles may include the following:

- articles for repair, alterations or processing (not manufacture)
- models of women's wearing apparel by manufacturers
- not for sale samples for order-taking (not to include photo-engraved printing plates for reproduction)
- motion picture advertising films
- articles for testing, experimental or review purposes (plans, blueprints, photographs for use in study or for experimental purposes may be included). In the case of such articles satisfactory proof of destruction as a result of the tests with the production of a proper affidavit of destruction will relieve the obligation of exportation
- containers for merchandise during transportation
- models imported by illustrators and photographers for use solely in illustrating
- professional equipment, tools of trade, repair components for equipment or tools admitted under this item and camping equipment; all the foregoing imported by or for non-residents sojourning temporarily in the United States and for use by such non-residents
- articles of special design for temporary use exclusively in the production of articles for export
- works of art, photographs, philosophical and scientific apparatus brought into the U.S. by professional artists, lecturers or scientists for use in exhibition and promotion of art, science and industry
- automobiles, automobile chassis, automobile bodies — finished, unfinished or cutaway when intended solely for show purposes. The temporary importation bond in the case of these articles is limited to six months with no right of extension.

Commercial Travellers — Samples

Samples accompanying a commercial traveller may be admitted and entered on the importer's baggage declaration. In such cases, an adequate descriptive list or a U.S. special customs invoice must be provided. The personal bond of the commercial traveller is usually accepted to guarantee the timely exportation of the samples under U.S. customs supervision. Penalty for failure to export the samples entails loss of the privilege on future trips.

U.S. Anti-Dumping and Countervail Statutes

Due to the complexity of these statutes, exporters are encouraged to contact the U.S. Division of the Department of Industry, Trade and Commerce for answers to any specific questions.

Anti-Dumping

If a U.S. company has reason to believe that a product is being sold in the U.S. at a price lower than the price at which it is sold in its home market, an anti-dumping complaint may be filed with the U.S. Treasury Department. The anti-dumping petition must contain information to support the dumping allegations along with evidence of injury suffered by the U.S. industry affected.

A U.S. anti-dumping investigation must be conducted within specified time frames:

1. Within 30 days of receipt of an anti-dumping petition, the Secretary of the Treasury must decide whether or not to initiate an investigation.
2. Within six months (nine months in complicated cases) of the initiation of an investigation, the Secretary of the Treasury must issue a preliminary determination on whether or not there are sales at less than fair value, i.e. dumped prices.
3. If sales were made at less than fair value, the matter would be referred to the U.S. International Trade Commission (ITC) for an injury determination which must be made within three months of the date of referral to the commission.
4. If the International Trade Commission (ITC) finds injury to a U.S. industry, an anti-dumping finding would be issued.

Countervail

Under the U.S. Countervailing Duty Statute, an additional duty may be imposed upon dutiable articles imported into the United States if any bounty or grant upon their manufacture production or export has been made. The U.S. Trade Act of 1974 enlarged the scope of the U.S. Countervailing Duty Statute to include duty-free goods. This amendment brings within the purview of the law the 70 per cent of Canadian exports to the U.S. which were previously exempt. Application of countervailing duty against free merchandise will in most cases be subject to an injury determination by the U.S. International Trade Commission.

Marking of Goods

Country of Origin Marking

All goods must be legibly and conspicuously marked in English to show country of origin.

The use of stickers or tags is permitted if used in such a manner as to be permanent, unless deliberately removed, until receipt by the final purchaser.

Certain small instruments and utensils must be marked by die-stamping or cast-in-the-mould lettering, engraving or by means of metal plates securely attached to this article.

The U.S. Customs Service may exempt certain articles from this marking. In such cases, the container must be suitably marked.

Composition Marking

Any product containing woollen fibre (except carpets, rugs, mats and upholsteries, or articles made more than 20 years before importation) must be clearly marked with the name of the manufacturer or the person marketing the product together with a statement of the fibre content of the product. If not suitably marked, an opportunity to mark under U.S. customs supervision is granted.

When the fabric contained in any product is imported, it is necessary to state the fabric's country of origin.

Fur products must be marked as to type (particular animal), country of origin and manufacturer's name; in addition they must be marked if they are used, bleached or artificially coloured, composed substantially of paws, tails, bellies or waste.

Food Labelling

All imported foods, drugs and cosmetics are subject to inspection by the Food and Drug Administration of the United States at the time of entry. The Food and Drug Administration is not authorized to pass upon the legality of specific consignments before they arrive and are offered for entry. However, the administration may offer comment on proposed labels or answer other enquiries from importers and exporters.

Advice on prospective food labels may also be obtained from the U.S. Division of the Department of Industry, Trade and Commerce in Ottawa.

Import Prohibitions and Restrictions

In addition to goods prohibited entry by most countries in the world, such as obscene or seditious literature, narcotics, counterfeit currency or coins, certain commercial goods are also prohibited or restricted. Moreover, various types of merchandise must conform to laws enforced by government agencies other than the United States Customs Service. Fur products are also subject to the Endangered Species Act and importation of certain fur skins would be prohibited.

Animals

Cattle, sheep, goats, swine and poultry should be accompanied by a certificate from a salaried veterinarian of the Canadian government to avoid delays in quarantine.

Wild animals and birds, or products thereof, are prohibited if captured, taken, shipped, possessed or exported contrary to laws of the country of origin. In addition, the purchase, sale or possession of such animals is prohibited if contrary to the laws of any part of the United States.

Plants and Plant Products

Permits issued by the Department of Agriculture are required.

Regulations may restrict or prohibit importation.

Shipments of agricultural and vegetable seeds and screenings are detained pending the drawing and testing of samples and are governed by the regulations of the U.S. Federal Seed Act.

Postal Shipments

Parcels of aggregate value not exceeding one dollar (U.S. value) may be entered free of duty.

Commercial shipments of more than one dollar value must include a commercial invoice and a customs declaration on the form provided by the Canadian Post Office and give an accurate description and value of the contents. The customs declaration must be securely attached to the package.

If the shipment comprises two or more packages the one containing the commercial invoice should be marked "Invoice Enclosed;" other packages of the same shipment may be marked as "No. 2 of 3, Invoice Enclosed in Package No. 1."

A shipment in excess of \$500 aggregate value must include a U.S. special customs invoice (form 5515) and any additional invoice information required. A shipment under \$250 aggregate value will be delivered to the addressee. Duties and delivery fees for each package are collected by the postman. Parcels containing bona fide gifts excluding alcoholic beverages, tobacco products and perfumes to persons in the United States will be passed free of duty provided the aggregate value received by one person on one day does not exceed \$10. No postal delivery fee will be charged. Such parcels should be marked as a gift and the value and contents indicated on the parcel.

American Goods Returned

U.S. products returned without any evidence of advanced value or improved condition may be entered duty free.

Articles exported from the United States for repair or alteration shall be subject to duty upon the value of the repairs or alterations. The term "repairs or alterations" means restoration, change, addition, renovation, cleaning or other treatment which does not destroy the identity of the article exported or create a new or different article. Any article of metal (except precious metal) manufactured in the United States and exported for processing and again returned to the United States for additional processing is subject to a duty upon the value of processing outside the United States provided the material which has been processed in Canada is returned to the original exporter for the further processing of the goods.

The cost or value of U.S. origin component parts used in the production of goods imported into the U.S. may be deducted from the value for duty provided the parts have not been subject to any change except operations incidental to the assembly process such as cleaning, lubricating and painting.

Special U.S. customs procedural requirements must be followed upon the exportation and return of American goods. Details may be obtained from United States Import Specialists at border points or from the U.S. Division, Western Hemisphere Bureau, Department of Industry, Trade and Commerce, Ottawa.

Duty on Containers

If used in shuttle service, the following types of containers may enter free of duty:

- 1) U.S. containers and holders including shooks and staves of U.S. production when returned as boxes or barrels containing merchandise
- 2) foreign containers previously imported and duty paid if any
- 3) containers of a type specified by the Secretary of the Treasury as instruments of international traffic.

One-trip containers are included in the dutiable value of goods.

VI. YOUR BUSINESS VISIT TO NEW YORK

There is no substitute for the personal visit. Correspondence, while better than nothing, does not excite the sophisticated New York type of businessman. In a few words, he wants to be shown.

Services of the Trade Commissioner

The Commercial Division of the Canadian Consulate General in New York is equipped to function as the liaison between Canadian and local U.S. business and industry. It actively seeks business opportunities for Canada in its territory and relays these to firms thought to be interested and capable. Potential buyers and sellers are introduced, with guidance provided to either as required. Market surveys of reasonable proportions are conducted on behalf of Canadian firms, and agents, distributors or other outlets recommended. The Canada Room of the Consulate General is available for product displays and in-office shows. Hours of the Consulate General are 9:00 a.m. to 4:30 p.m., Monday to Friday.

Advise and Consult

When planning your first business visit to New York, advise the officers of the Commercial Division of the Consulate General well in advance of your arrival. Inform them of the objective of your visit and include several copies of the product brochures. It is extremely helpful if you work out the c.i.f. prices on at least part of your product range. You should also list any contacts you may already have made with the local business community.

With this information at their disposal, the commercial staff will be pleased to arrange a tentative itinerary and make appointments on your behalf which you can confirm upon arrival. Because of the increasing number of businessmen visiting the U.S., it is recommended that you leave the arrangements for hotel reservations in the hands of your travel agent.

Because the Tri-State Area represents a large and sophisticated market, often difficult to penetrate, follow-up to the initial visit is vital. One visit, in many cases, will not result in orders being written. In addition, the Commercial Division has prepared written guidelines for those wishing to sell in the field of textiles and apparel, one which can present particular problems.

When to Go

The best time to visit New York is during the spring or fall. Avoid the Christmas/August vacation period. Bear in mind that buying schedules may vary somewhat from Canadian timing. The Commercial Division is prepared to offer guidance.

How to Get There

Airlines

Air Canada has direct non-stop flights from Toronto, Montreal, Calgary and Quebec City. Economy fares at time of writing (February 1979): Toronto/New York \$135; Montreal/New York \$125; Quebec City/New York \$167; Calgary/New York \$405. All these airfares include return flight and taxes. In addition, Air Canada maintains a direct Halifax to New York route in summer.

American Airlines (at time of writing) has six daily flights from New York to Toronto and seven daily flights return.

Eastern Airlines flies directly between Montreal and La Guardia except for the evening flight (8:16 p.m. departure) which arrives at the John F. Kennedy International Airport.

Allegheny Airlines flies from Newark to Toronto nine times and Montreal four times a day. Most of these flights are via Buffalo or Rochester.

Railways

Trains run between Grand Central/Penn Station and Montreal. From Montreal, there is a morning departure arriving at Grand Central in the evening and an evening departure arriving at Penn Station the following morning. From New York to Montreal there is a train leaving Penn Station in the morning, arriving in Montreal that evening and a departure from Grand Central, leaving in the evening and arriving in Montreal the next morning. Passengers should be aware that day trains run coaches only (no parlour cars). Night trains run sleeping cars as well as coaches.

Buses

Greyhound Bus Lines maintains routes to New York from major Canadian cities.

Where to Stay

As New York is one of the world's major tourist and convention centres, hotel space is always at a premium. Arrangements should be made well in advance of a visit.

The New York Convention and Visitors Bureau Inc., Tel: (212) 687-1300, at 90 East 42nd Street, NY 10017, has a list of hotels and motels and their various rates. A copy is kept at the Canadian Consulate General. Visitors to New York should count on spending from \$40 to \$85 per night for suitable hotel accommodation in Manhattan. The outlying areas are considerably cheaper: \$18 to \$35 per night.

Routing Business Calls

All the buying locations in this territory are located in New York City Metropolitan area or are within a radius of 80 km (50 mi.) of the Canadian Consulate General.

VII. USEFUL ADDRESSES

Government Organizations

Permanent Mission of Canada
to the United Nations
866 United Nations Plaza
Suite 250
New York, NY 10017
Tel: (212) 751-5600

Ontario Government
1251 Avenue of the Americas
10th Floor
New York, NY 10020
Tel: (212) 247-2744

Canadian Consulate General
1251 Avenue of the Americas
New York, NY 10020
Tel: (212) 586-2400

Office of the Agent General
Province of Quebec
17 West 50th Street
New York, NY 10020
Tel: (212) 397-0200

Nova Scotia Information Office
630 Fifth Avenue
Room 3115
New York, NY 10020
Tel: (212) 581-2420

Canadian Customs
Canadian Consulate General
1251 Avenue of the Americas
New York, NY 10020
Tel: (212) 586-1711

Transportation Companies

Air Canada
488 Madison Avenue
New York, NY 10022
Tel: (212) 421-8000

Canadian Pacific Airlines
Canadian Pacific Rail
529 Fifth Avenue
New York, NY 10017
Tel: (212) 953-1133

Maislin Bros. Transport Ltd.
50 Harrison Avenue
Kearny, NJ 07032
Tel: (NYC) (212) 736-0060
Tel: (NJ) (201) 997-5400
Pickup Tel: (201) 997-5415

Kingsway Transport Ltd.,
50 Terminal Road
Lyndhurst, New Jersey
Tel: (212) 279-5557 (NYC)
Tel: (201) 939-9100 (NJ)

Smith Transport (U.S.) Ltd.
55 Van Keuren Avenue
Jersey City, New Jersey
Tel: (212) 344-7720 (NYC)
Tel: (201) 792-0100 (NJ)

Principal New York Banks

Bank of America
41 Broad Street
New York, NY 10004
Tel: (212) 747-6200

Chase Manhattan Bank
One Chase Manhattan Plaza
New York, NY 10015
Tel: (212) 552-7094

Chemical Bank
International Division
20 Pine Street
New York, NY 10005
Tel: (212) 770-1579

Marine Midland Bank — N.Y.
140 Broadway
New York, NY 10015
Tel: (212) 797-4000

Morgan Guaranty Trust Co.
23 Wall Street
New York, NY 10015
Tel: (212) 483-2323

Citibank
399 Park Avenue
New York, NY 10022
Tel: (212) 559-1000

Manufacturers Hanover Trust Co.
350 Park Avenue
New York, NY 10022
Tel: (212) 350-6788

Bankers Trust Company
51 Rockefeller Plaza
New York, NY 10020
Tel: (212) 692-2437

Irving Trust Company
One Wall Street
New York, NY 10005
Tel: (212) 487-2121

Canadian Investment Houses

A. E. Ames & Co. Inc.
 Bell Gouinlock & Co., Inc.
 D. H. Blair Investors Corp.
 Burns Fry & Timmins, Inc.
 Dominion Securities
 Gordon Securities Inc.

Greenshields & Co., (NY) Inc.
 McLeod Young & Weir, Inc.
 Midland Doherty, Inc.
 Nesbitt Thomson Securities, Inc.
 Richardson Securities Inc.
 Wood Gundy, Inc.
 Pitfield MacKay & Co.

Customs Brokers

New York

ABC International
 One World Trade Centre
 Suite 1729
 New York, NY 10048
 Tel: (212) 432-0660

Advance Shipping Co., Inc.
 30 Vesey Street
 New York, NY 10007
 Tel: (212) 964-1050

F. W. Myers & Co., Inc.
 One World Trade Centre
 Suite 3211
 New York, NY 10048
 Tel: (212) 432-0670

Wedemann & Godknecht, Inc.
 71 Broadway
 New York, NY 10006
 Tel: (212) 269-2141

New Jersey

Dorff International, Inc.
 40 Walnut Street
 Newark, NJ 07102
 Tel: (201) 623-3686

Import Export Services of
 New Jersey, Inc.
 972 Broad Street
 Newark, NJ 07102
 Tel: (201) 622-0326

Charles A. Redden & Co., Inc.
 International Plaza Building
 International Way
 Newark, NJ 07114
 Tel: (201) 242-7200

Connecticut

Paul K. Cleveland
 31 Victory Street
 Stanford, CT 06902
 Tel: (203) 853-3898

William A. Marshall
 2472 East Main Street
 Bridgeport, CT 06610
 Tel: (203) 335-0187

Murray H. Weiss
 P.O. Box 757
 Bridgeport, CT 06601
 Tel: (203) 368-1348

APPENDIX A

Counties Covered by New York City Commercial Division

NEW YORK

Warren
Washington
Saratoga
Schenectady
Rensselaer
Albany
Schoharie
Greene
Columbia
Sullivan
Ulster
Dutchess
Orange
Putnam
Westchester

Rockland
New York
Bronx
Richmond
Kings
Queens
Nassau
Suffolk

NEW JERSEY

Sussex
Passaic
Hudson
Bergen
Essex
Union
Middlesex
Monmouth
Warren
Hunterdon
Somerset
Morris

CONNECTICUT

All counties

REGIONAL OFFICES

IF YOU HAVE NOT PREVIOUSLY MARKETING ABROAD, CONTACT ANY REGIONAL OFFICER OF THE DEPARTMENT OF INDUSTRY, TRADE AND COMMERCE AT THE ADDRESSES LISTED BELOW.

NEWFOUNDLAND LABRADOR

P.O. Box 6148
127 Water Street (2nd Floor)
St. John's, Newfoundland
A1C 5X8

Tel: (709) 737-5511
Telex: 016-4749

NOVA SCOTIA

Suite 1124, Duke Tower
5251 Duke Street, Scotia Square
Halifax, Nova Scotia
B3J 1N9

Tel: (902) 426-7540
Telex: 019-21829

NEW BRUNSWICK

Suite 642, 440 King Street
Fredericton, New Brunswick
E3B 5H8

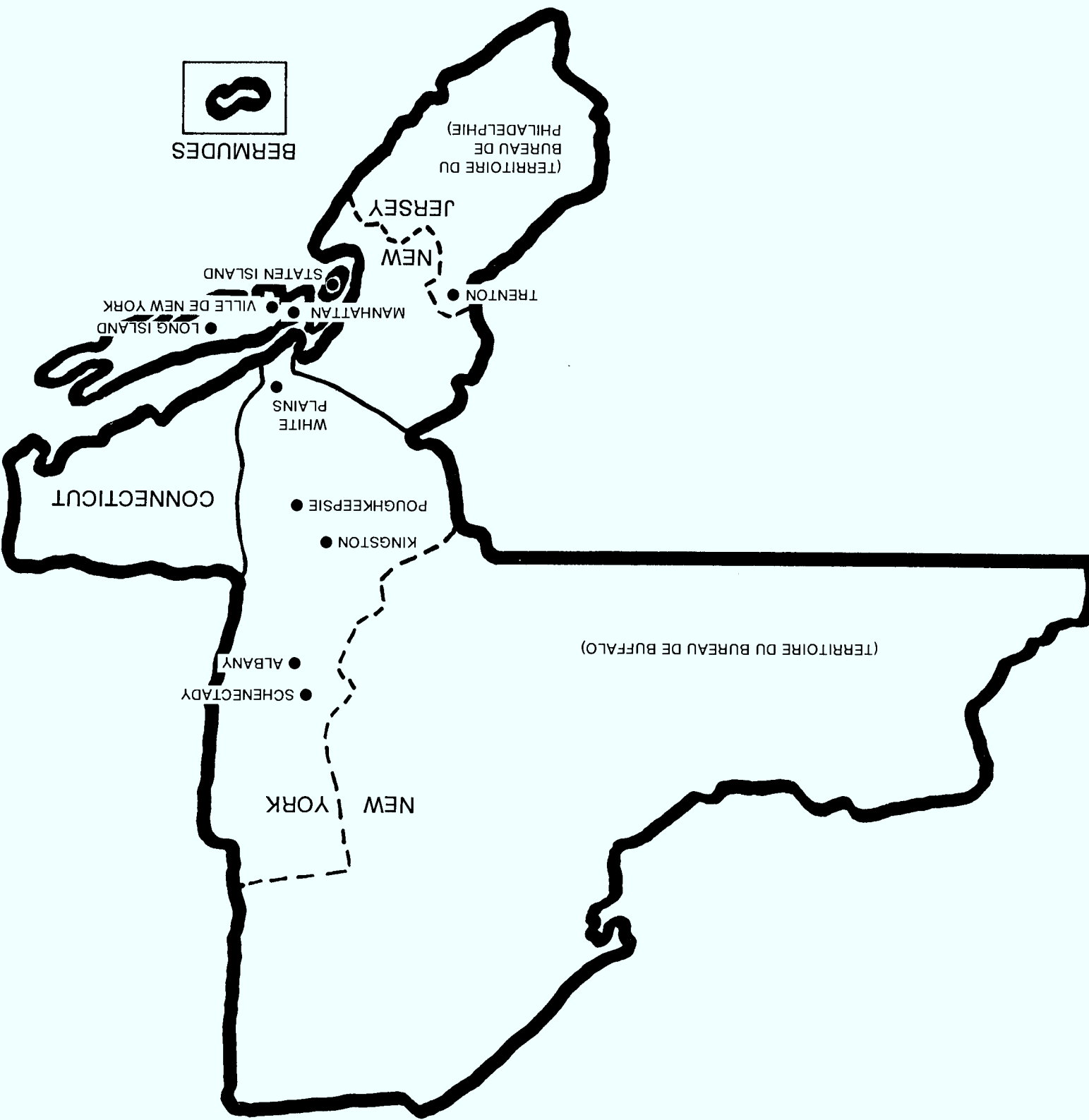
Tel: (506) 452-3190
Telex: 014-46140

PRINCE EDWARD ISLAND

P.O. Box 2289
Dominion Building
97 Queen Street
Charlottetown
Prince Edward Island
C1A 8C1

Tel: (902) 892-1211
Telex: 014-44129

QUEBEC	C.P. 1270, Station B Suite 600 685, rue Cathcart Montréal (Québec) H3B 3K9	Tél: (514) 283-6254 Télex: 012-0280
	Suite 620, 2, Place Québec Québec (Québec) G1R 2B5	Tél: (418) 694-4726 Télex: 051-3312
ONTARIO	Commerce Court West 51st Floor P.O. Box 325 Toronto, Ontario M5L 1G1	Tel: (416) 369-3711 Telex: 065-24378
MANITOBA	507 Manulife House 386 Broadway Avenue Winnipeg, Manitoba R3C 3R6	Tel: (204) 949-2381 Telex: 075-7624
SASKATCHEWAN	Room 980 2002 Victoria Avenue Regina, Saskatchewan S4P 0R7	Tel: (306) 569-5020 Telex: 071-2745
ALBERTA NORTHWEST TERRITORIES	500 Macdonald Place 9939 Jasper Avenue Edmonton, Alberta T5J 2W8	Tel: (403) 425-6330 Telex: 037-2762
BRITISH COLUMBIA YUKON	P.O. Box 49178 Suite 2743 Bentall Centre, Tower III 595 Burrard Street Vancouver, British Columbia V7X 1K8	Tel: (604) 666-1434 Telex: 04-51191



Gouvernement
du Canada
Industry, Trade
and Commerce

INDUSTRY CANADA / INDUSTRIE CANADA



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