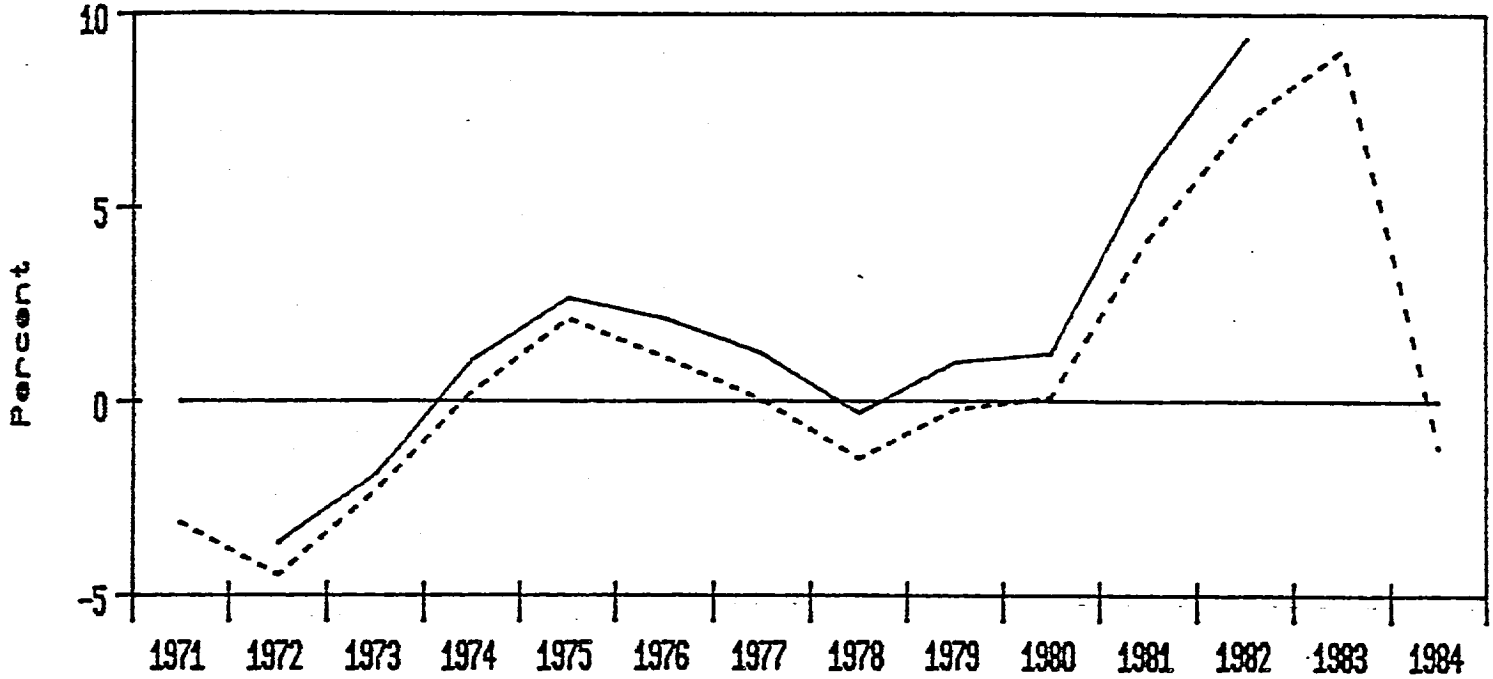


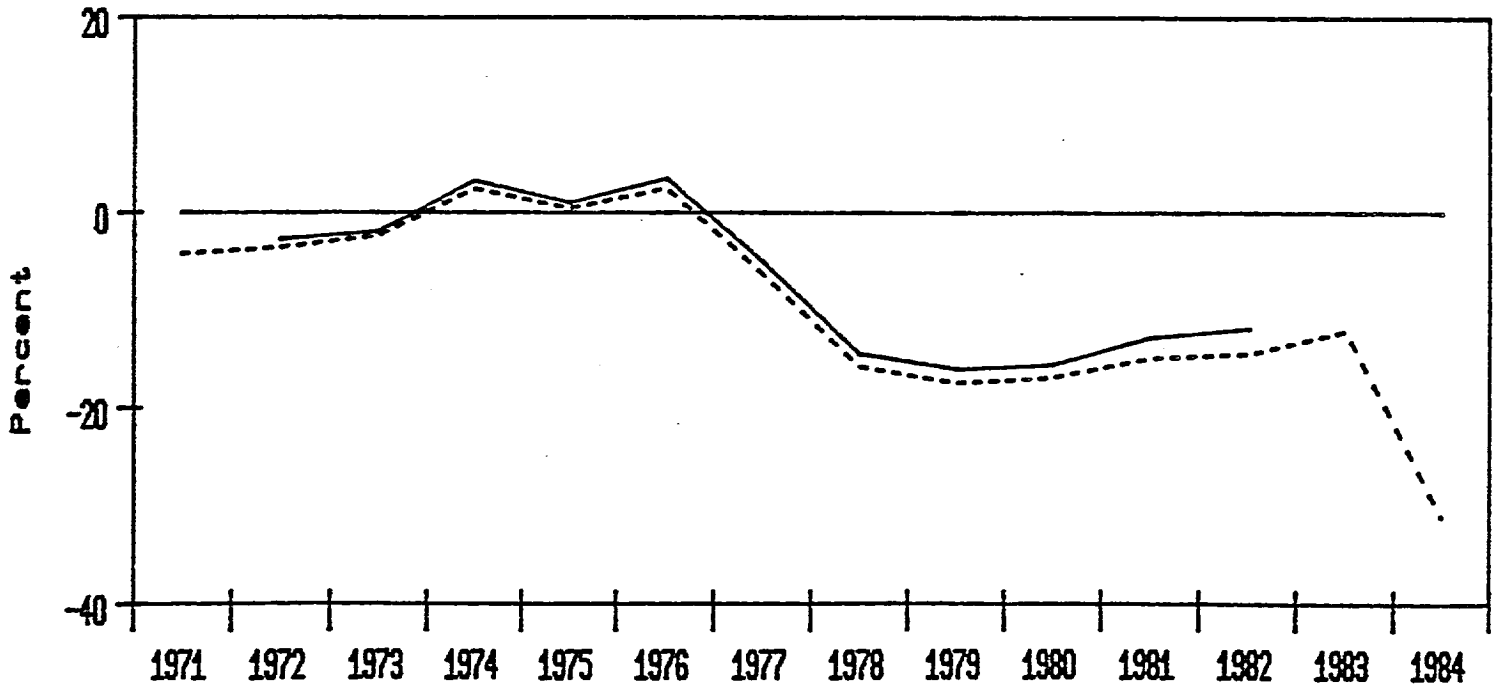
# % Difference between Canada and U.S. Input Unit Costs Printing & Publishing

Pre-Exchange Rate Adjusted  
Total (Line) Materials, Labour and Taxes (Dot)



Note: Can. cost advantage below 0 line, U.S. cost advantage above 0 line

Exchange Rate Adjusted  
Total (Line) Materials, Labour and Taxes (Dot)



Note: Can. cost advantage below 0 line, U.S. cost advantage above 0 line