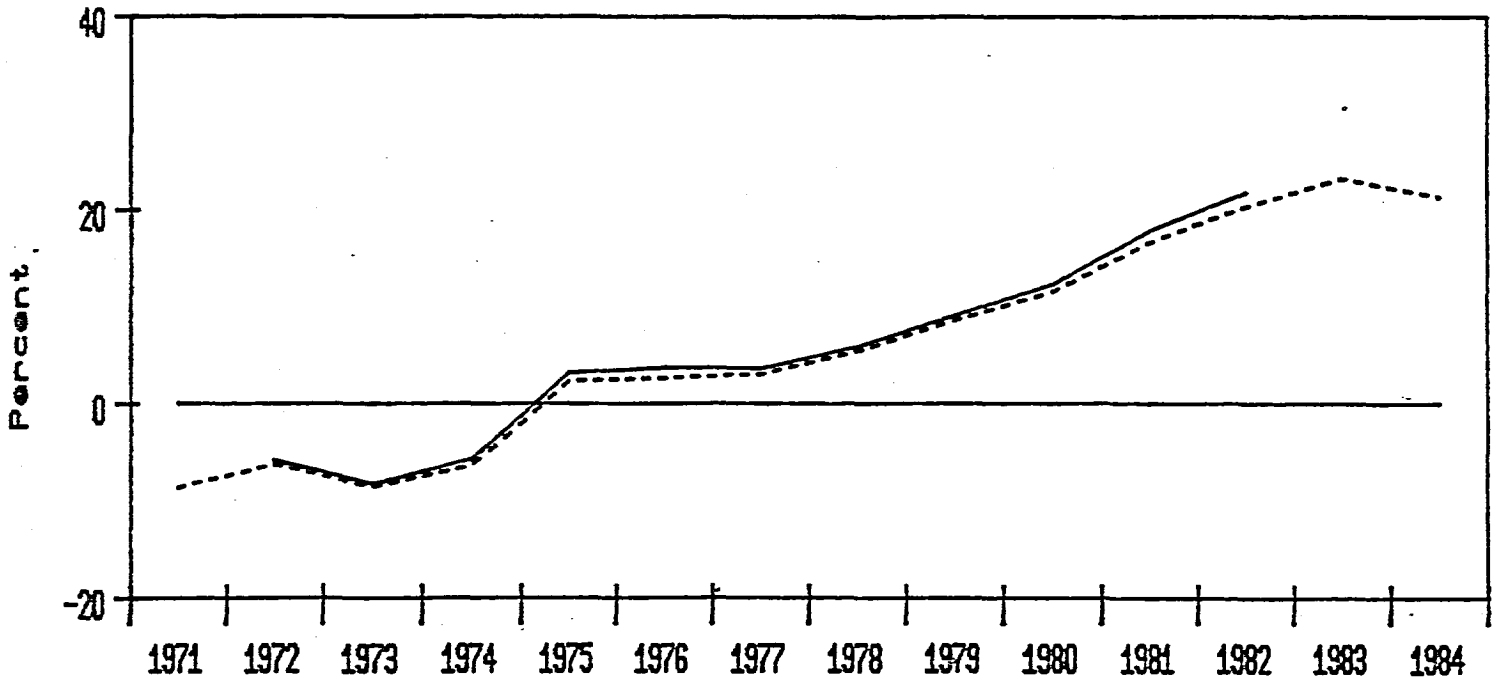


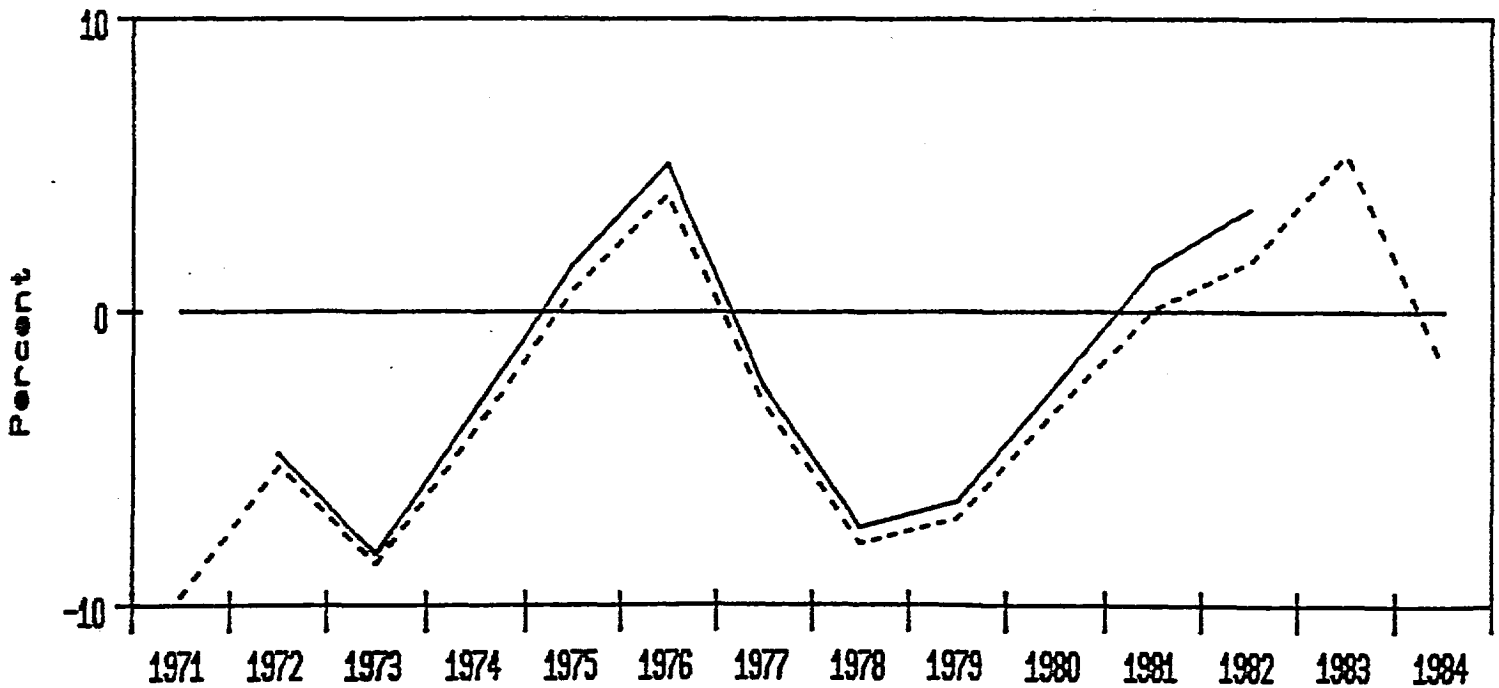
% Difference between Canada and U.S. Input Unit Costs Food & Beverage Industries

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



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

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



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