

HOSPITABLE CLIMATE

Canada has a varied, four-season climate that often surprises visitors expecting much colder conditions. The vast majority of the nation's population lives within 250 km of the U.S. border, and Canada's most southerly point is on the same latitude as Northern California. As a result, most major Canadian cities experience weather that is similar to that of the Northern U.S. or Northern Europe.

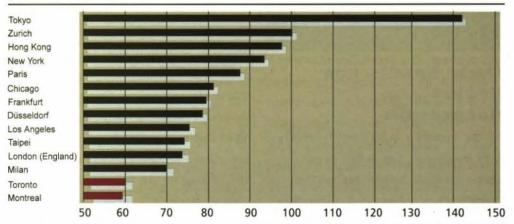
UNIVERSAL HEALTH CARE

Executives relocated to Canada become eligible for enrollment in Canada's universal system of health care, which combines the best features of American and European practices to provide excellent care at reasonable cost. All Canadian residents are insured through a health care plan administered by their provincial governments, which allows individuals the right to select their own doctor. This health insurance program is particularly beneficial to the business community, by offering comparable care at much lower costs than those in the United States.

AFFORDABLE COST OF LIVING

Canada's cities and towns offer all of these amenities while remaining very affordable relative to other international business centres.

Price Levels of Major Cities (Zurich = 100)



Source: Union Bank of Switzerland, Prices and Earnings Around the Globe, 1994 Edition.

Note: costs of a basket of 112 goods and services, including 3 rent categories, weighted by consumer habits.