

C. Further Information

This study is based on current tax rates and cost factors, all of which are subject to change. Major investment decisions require investigation of situation-specific cost factors. Business location decisions also require a detailed investigation of non-cost-related factors, including: work force availability, quality of life, transportation infrastructure, education, medical care and other factors.

For assistance in addressing specific opportunities, please contact:

*Information on this study
and its results*

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*Information on Canada as a place
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