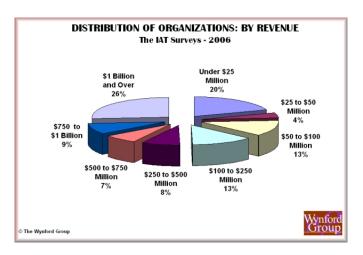
THE IAT SURVEYS ® REPORT COMPENSATION & EMPLOYMENT PRACTICES EXECUTIVE SUMMARY - FALL 2006

THE WYNFORD GROUP is pleased to present some highlights from the comprehensive "IAT Survey Questionnaire Report 2006".

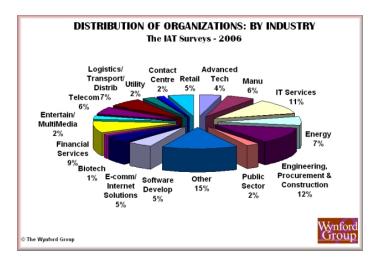
We have provided several enhancements to the surveys this year, including a new, more flexible customized report tool that will allow you to produce reports with the statistics you want in the order that you want.

THE WYNFORD GROUP's, IAT SURVEYS 2006 consist of 5 surveys and over 400 positions, with data from over 170 organizations. Data was collected in the spring/summer of 2006.

Characteristics are identified as follows:









COMPENSATION - POLICY & STRATEGY

Base Salary Adjustments in 2006

- 84.76% of participants indicated they adjusted base salaries in 2006.
- The average amount of the range adjustment increase is 3.21%, up from the projection of 2.56%.
- The average amount of the base salary increase is 4.08% (up from 3.56% in 2005).

2006 Projected Adjustments

- The National Average projected range adjustment increase is 3.03%.
- Projected Average Base salary adjustment is 3.90%, with the highest average increases in the energy sector at 5.86%.

Regional Differences

 Overall the highest salaries for cities/regions across Canada rank as follows: Northern Alberta, Toronto, Calgary, Vancouver, Ottawa, Edmonton, Southern Ontario, Montreal, Victoria, Winnipeg and Halifax. More detailed comparisons appear in our survey report.

Benefits

- There is a definite trend of increased use of flexible benefits program, 28.28% offer these.
- Health Spending Accounts continue to increase in popularity, 39.77%, (up from 32.26% in 2005).

INCENTIVE PROGRAMS

Short - Term Incentives

- 75.23% of respondents indicated they had a short-term incentive plan in place.
- 84.62% of organizations that have a short-term incentive program in place indicated they do not include this compensation in the base for benefits calculations.

Long - Term Incentives

41% of participants indicated they provide long term incentives, with an increased variety of strategies including:
 Options, RSU's, performance options, and cash-based. These are described in more detail in the survey report.

ATTRACTION & RETENTION PRACTICES

Cash Based Attraction & Retention Practices

- 53.76% of organizations currently use a special attraction or retention program, (up from 53.66% in 2005).
- The percentage of organizations using training and tuition reimbursement was 80.00%.
- Signing bonuses, project completion bonuses and retention bonuses have all significantly increased in
 usage, particularly the last bonus type which is used by 25% of participants in 2006.



CRITICAL ISSUES

| Ranking | Employers | Employees |
|---------|------------------------------------|--------------------------------|
| 1. | Competitive Compensation | Competitive Compensation |
| 2. | Organization Culture/Fit | Career Development |
| 3. | Career Development | Work/Life Balance |
| 4. | Effective Leadership | Challenging Work |
| 5. | Challenging Work | Learning Opportunities |
| 6. | Work/Life Balance | Opportunities for Advancement |
| 7. | Clearly Defined Goals/Expectations | Effective Leadership |
| 8. | Comprehensive Benefits Package | Comprehensive Benefits Package |
| 9. | Learning Opportunities | Flexible Work Environment |
| 10. | Opportunities for Advancement | Organization Culture/Fit |

BENCHMARKING INDICATORS

Top Training Topics/Areas for the Current Year 2006

| Ranking | 2006 Technical | 2006 Non-Technical |
|---------|--|--------------------------------|
| 1. | Microsoft Windows, Desktop Tools | Leadership/Management Skills |
| 2. | Web Skills (Design, Apps.) | Presentations & Communications |
| 3. | Leadership | Project Management |
| 4. | Computer Skills, Software, In-house Applications | Customer Service |
| 5. | Project Management | Team Building / Coaching |

Turnover

- 2006 year to date organizational turnover is 13.60%.
- Total organizational turnover for 2005 was **18.71%**.

If you have any questions or would like further details, please contact us at

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