



Audit Bureau of Circulations

BUSINESS PUBLICATION TRANSFER AUDIT REPORT

See Par. 11(a)

For the 6 month period ending
June 30, 2008

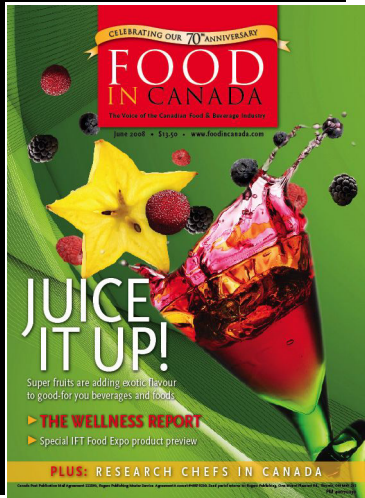


Field Served:

FOOD IN CANADA serves companies which manufacture, process, package and distribute food and beverage products.

This is an independent publication not directly related to or affiliated with any association.

TOTAL AVERAGE QUALIFIED PAID & NON-PAID CIRCULATION 10,088



1A AVERAGE QUALIFIED PAID CIRCULATION

| | | |
|---|-------|--|
| Individual | ..... |  |
| Association, | ..... |  |
| Sponsored Individually Addressed | ..... |  |
| Multi-Copy Same Addressee | ..... |  |
| Single Copy Sales | ..... |  |
| Total Average Qualified Paid Circulation | ..... |  |

1B AVERAGE QUALIFIED NON-PAID CIRCULATION

| | | |
|---|-------|---------------|
| Individual | ..... | 10,088 |
| Association, | ..... |  |
| Multi-Copy Same Addressee | ..... |  |
| Total Average Qualified Non-Paid Circulation | ..... | 10,088 |

1C AVERAGE NON-QUALIFIED CIRCULATION

| | | |
|---|-------|--------------|
| Non-Continuous Market Coverage Copies | ..... |  |
| Allocated For Shows & Conventions | ..... | 1,073 |
| Miscellaneous, Including Staff Copies, See Par. 11(b) | ..... | 1,491 |
| Total Average Non-Qualified Circulation | ..... | 2,564 |

1D AVERAGE QUALIFIED PAID & NON-PAID CIRCULATION OF REGIONAL AND DEMOGRAPHIC EDITIONS

None of record

AUDIT STATEMENT

This is a transfer audit covering the 6 month period ended June 30, 2008 and release of this report constitutes qualification and acceptance of membership.

AVERAGE QUALIFIED PAID & NON-PAID CIRCULATION BY QUARTERS for the period covered by this report

| Calendar Quarter Ended | Total | Paid | Qualified Non-Paid |
|------------------------|--------|------|--------------------|
| March 31, 2008 | 10,096 | | 10,096 |
| June 30, 2008 | 10,082 | | 10,082 |

2 QUALIFIED PAID & NON-PAID CIRCULATION BY ISSUES & QUALIFIED NON-PAID REMOVALS & ADDITIONS

| 2008 Issue | Total | Paid | Qualified Non-Paid | Qualified Non-Paid Removed | Qualified Non-Paid Added |
|--------------|--------|------|--------------------|----------------------------|--------------------------|
| Jan./Feb. | 9,997 | | 9,997 | 45 | 44 |
| Mar. | 10,194 | | 10,194 | 31 | 228 |
| Apr. | 10,206 | | 10,206 | 144 | 156 |
| May | 10,023 | | 10,023 | 1,614 | 1,431 |
| June | 10,018 | | 10,018 | 5 | |
| Total | | | | 1,839 | 1,859 |

THE INFORMATION IN PARAGRAPHS 3A, 3B, 3C AND 4 IS FROM AN ANALYSIS OF THE JUNE, 2008 ISSUE IN WHICH:
• QUALIFIED NON-PAID CIRCULATION WAS 0.7% LESS THAN THE PERIOD AVERAGE

3A

BUSINESS/OCCUPATIONAL ANALYSIS

| Classification by Business & Industry | Qualified Non-Paid | % | Canada | Outside Canada |
|---|--------------------|--------------|--------------|----------------|
| 1. BAKING INDUSTRY | | | | |
| a. Baking Industry including Wholesale Manufacturers which include cookie, cracker and snack manufacturing | 2,185 | 21.8 | 2,182 | 3 |
| b. Baking Industry including Retail Baking Establishments which include specialty retail shops; franchise operations; and head office grocery retailers with in-store bakeries | 290 | 2.9 | 290 | |
| 2. CONFECTIONARY INDUSTRY including candy, chewing gum, chocolate and cocoa | 570 | 5.7 | 570 | |
| 3. BEVERAGE INDUSTRY including bottlers and canners of, soft drinks, juice, beer, bottlers of wines, spirits | 1,190 | 11.9 | 1,190 | |
| 4. DAIRY INDUSTRY including dairies; creameries; cheeses and ice cream plants | 910 | 9.1 | 909 | 1 |
| 5. MEAT PROCESSING INDUSTRY including industry slaughterers; meat packaging plants; poultry plants; sausage manufacturers; processors of canned, frozen, smoked meats; and other processed meats..... | 2,145 | 21.4 | 2,143 | 2 |
| 6. FISH PROCESSING INDUSTRY including fresh, frozen, canned, cured dried, pickled and smoked fish | 250 | 2.5 | 250 | |
| 7. FRUITS AND VEGETABLE PROCESSING including canned fruits and vegetables, frozen fruits and vegetables; dehydrated fruits, vegetables and soups; pickles, sauces; salad dressings; jams, jellies and instant food and instant foods..... | 300 | 3.0 | 300 | |
| 8. FOOD MANUFACTURERS AND PROCESSORS NOT OTHERWISE SPECIFIED including tea, coffee, extracts, spices, flavours, colours, baking powder, honey, macaroni, yeast, nuts, salt and sugar refineries, vegetable oil mills..... | 586 | 5.8 | 586 | |
| 9. FLOUR AND FEED MILLING INCLUDING prepared and uncooked breakfast foods..... | 88 | 0.9 | 88 | |
| 10. LOCKER PLANTS AND COLD STORAGE INDUSTRY | | | | |
| 11. FOOD DISTRIBUTORS including chain stores, wholesalers, brokers..... | 247 | 2.5 | 247 | |
| 12. MANUFACTURERS AND DISTRIBUTORS OF EQUIPMENT AND SUPPLIES | 449 | 4.5 | 449 | |
| 13. INSTITUTIONS; Government, educational, associations, libraries | | | | |
| Dieticians | 261 | 2.6 | 253 | 8 |
| 14. PET FOOD MANUFACTURERS..... | 152 | 1.5 | 152 | |
| 15. Others Allied to the Field | 395 | 3.9 | 370 | 25 |
| Other Paid Circulation | | | | |
| Subscriptions | | | | |
| Single Copy Sales..... | | | | |
| Total Qualified Circulation..... | 10,018 | 100.0 | 9,979 | 39 |

Classifications have been verified by information obtained from letterheads, questionnaires, etc.

3A₁

SUPPLEMENTAL ANALYSIS

| Classification by Title | Qualified Non-Paid | % |
|---|--------------------|--------------|
| 1. President, Chief Executive Officer, Owner, Partner, Director, Associate . | 4,150 | 41.4 |
| 2. Vice-president, general manager, other executive and administrative management, n.e.c., including financial management, sales management, marketing management, and information systems related management.. | 2,116 | 21.1 |
| 3. Sales, marketing, and information systems personnel, n.e.c. | 379 | 3.8 |
| 4. Technical management, quality control/testing management, brew manager, purchasing management, food technician, brewing personnel n.e.c., purchasing agents | 869 | 8.7 |
| 5. Production management, including plant and/or productions operations management, materials Management, transportation and distribution management, engineering management | 1,269 | 12.7 |
| 6. Plant and/or production operations personnel n.e.c.; research engineer, and manufacturing personnel n.e.c. | 877 | 8.7 |
| 7. Other qualified personnel, and copies addressed to company name only | 358 | 3.6 |
| Other Paid Circulation | | |
| Subscriptions | | |
| Single Copy Sales..... | | |
| Total Qualified Circulation | 10,018 | 100.0 |

3B AGE OF SOURCE DATA ANALYSIS

| Source | Qualified Within | | | Total | % |
|--|------------------|--------------|------------|---------------|--------------|
| | 1 Year | 2 Years | 3 Years | | |
| Qualified Paid and Non-Paid Circulation: | | | | | |
| Total Direct request from recipient: | 5,803 | 1,017 | 12 | 6,832 | 68.2 |
| Written | 1,440 | 176 | 9 | 1,625 | 16.2 |
| Telecommunication | 3,420 | 476 | 3 | 3,899 | 38.9 |
| Internet and E-mail | 943 | 365 | | 1,308 | 13.1 |
| Total Direct request from recipient's company: | 1,746 | 458 | | 2,204 | 22.0 |
| Written | 5 | 2 | | 7 | 0.1 |
| Telecommunication | 1,738 | 456 | | 2,194 | 21.9 |
| Internet and E-mail | 3 | | | 3 | 0.0 |
| Total Communication other than request: | 2 | 3 | | 5 | 0.1 |
| Written | 2 | 3 | | 5 | 0.1 |
| Telecommunication | | | | | |
| Internet and E-mail | | | | | |
| Association | | | | | |
| Business Directories, See Par. 11(c) | 500 | 12 | 1 | 513 | 5.1 |
| Lists, See Par. 11(d) | 463 | | | 463 | 4.6 |
| Acquired Circulation | | | | | |
| Other Sources, See Par. 11(e) | 1 | | | 1 | 0.0 |
| Total Qualified Paid and Non-Paid Circulation | 8,515 | 1,490 | 13 | 10,018 | 100.0 |
| Percent | 85.0 | 14.9 | 0.1 | 100.0 | |
| Single Copy Sales | | | | | |
| Total Qualified Circulation | | | | 10,018 | |

3C MAILING ADDRESS ANALYSIS

| | Qualified Non-Paid | % |
|---|--------------------|--------------|
| Individual by name and title and/or occupation | 9,622 | 96.0 |
| Individual by name only | 17 | 0.2 |
| Title or occupation only | 257 | 2.6 |
| Company name only | 122 | 1.2 |
| Multi-Copy Same Addressee | | |
| Total Qualified Paid Subscription & Non-Paid Circulation | 10,018 | 100.0 |
| Single Copy Sales | | |
| Total Qualified Circulation | 10,018 | |

4 GEOGRAPHIC ANALYSIS

| Province | Qualified Non-Paid | % |
|---|--------------------|--------------|
| Newfoundland/Labrador | 268 | 2.7 |
| Nova Scotia | 511 | 5.1 |
| Prince Edward Island..... | 104 | 1.0 |
| New Brunswick..... | 277 | 2.8 |
| Quebec | 1,997 | 19.9 |
| Ontario..... | 4,069 | 40.6 |
| Manitoba..... | 487 | 4.9 |
| Saskatchewan | 436 | 4.4 |
| Alberta | 706 | 7.0 |
| British Columbia | 1,121 | 11.2 |
| Northwest Territories..... | | |
| Nunavut | 2 | 0.0 |
| Yukon Territory | 1 | 0.0 |
| Canadian Unclassified..... | | |
| Total Canada | 9,979 | 99.6 |
| British Commonwealth..... | | |
| United States | 24 | 0.2 |
| Military or Civilian Personnel Overseas | | |
| Other International..... | 15 | 0.2 |
| Total International | 39 | 0.4 |
| E-Mail Address only..... | | |
| Other Unclassified | | |
| Grand Total | 10,018 | 100.0 |



**ANALYSIS OF THE SALES OF TOTAL NEW AND RENEWAL SUBSCRIPTIONS
Sold During 6 Month Period Ended June 30, 2008**

5 PRICE DATA

Basic Prices: Subscriptions:
 Single Copy:
 Sales include Premium Values
 Basic & higher than basic:
 75% - 99% of basic:
 50% - 74% of basic:
 25% - 49% of basic:
 Less than 25% of basic: Not applicable
Total applicable

7 SALES CHANNELS

Ordered by mail and/or directly requested by subscriber
 Ordered through salespeople:
 Catalog agencies and individual agents
 Publisher's own and other publishers' salespeople
 Independent agencies' salespeople
 Association memberships
 All other channels Not applicable
Total applicable

6 TERM DATA

Three years or more
 Two years or more but less than three
 One year or more but less than two
 Less than one year Not applicable
Total applicable

8 PREMIUM USAGE

Ordered without premium
 Ordered with reprinted material
 from this publication
 Ordered with other premiums Not applicable
Total applicable

ADDITIONAL CIRCULATION INFORMATION

9 POST EXPIRATION COPIES INCLUDED IN PAID CIRCULATION

Not applicable

10 RENEWAL ANALYSIS OF PAID CIRCULATION

Not applicable

11 EXPLANATORY

(a) This is a transfer audit covering the six month period ended June 30, 2008 and release of this report constitutes qualification and acceptance of membership.
 (b) Miscellaneous includes checking and promotion copies, averaging 23 copies per issue, served to advertisers and agencies.
 (c) Business Directories represent copies served to subscribers obtained from Scott's Directory and Dun & Bradstreet.
 (d) Lists represent copies served to subscribers obtained from CIFST.
 (e) Other Sources represent copies served to subscribers obtained from trade shows and conventions and to individuals in the field served as selected by the publisher.

Definition of Recipient Qualification:

Qualified recipients are: firms which manufacture, process, or package bakery products, alcoholic and non-alcoholic beverages, confectionery products, fruit and vegetables, flour and prepared cereal food, meat, fish, dairy products, poultry and other food products, whether canned, bottled, frozen, dehydrated, as otherwise processed or preserved. Also qualified are baking retailers, manufacturers and distributors, government offices, libraries, education institutions, professional societies and associations, and others allied to the field.

To Members of the Audit Bureau of Circulations:

We have examined the circulation records and other data presented by this publication for the period covered by this report. Our examination was made in accordance with the Bureau's Bylaws and Rules, and included such tests and other audit procedures as we considered necessary under the circumstances.

In our opinion, the total average qualified paid and non-paid circulation for the period shown is fairly stated in this report, and the other data contained in this report are fairly stated in all respects material to average qualified paid and non-paid circulation.

Audit Bureau of Circulations

Food In Canada, Toronto, ON - #218323 - 291 - 800
 September, 2008

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