

We Engineer Solutions

C&R Engineered Solutions Inc. assists clients with Scientific Research and Experimental Development (SR&ED) programs; Health and Safety conformance, including Pre-Start Health and Safety reviews of equipment; and the development of systems and resources to support technology intensive, high growth companies.

Laurence Polley, P.Eng. and President of C&R Engineered Solutions Inc., has been involved with the SR&ED tax incentive program since the early eighties and brings a depth of knowledge of the process, and the ability to identify and report on the applicable technologies and underlying cost structures. His extensive experience in the start-up, development and management of high growth, high tech companies provide a solid foundation for leadership of all service areas.

John Mulhall, Vice President, works with Laurence to provide an integrated technology solution. Over ten years in industry have allowed him to develop his analytical judgment and excellent troubleshooting skills. Combined, they offer a truly unique perspective to the services of C&R Engineered Solutions Inc.

A client recently thanked us and commented, "It is nice working with someone who is reasonable, with a good sense of what is right." We invite you to experience this level of service, too.

Both Laurence Polley and John Mulhall have significant design and implementation experience with the sophisticated control and safety systems required for factory automation and robotics.

Members of CSSE CSA RIA SAE ISA and PEO



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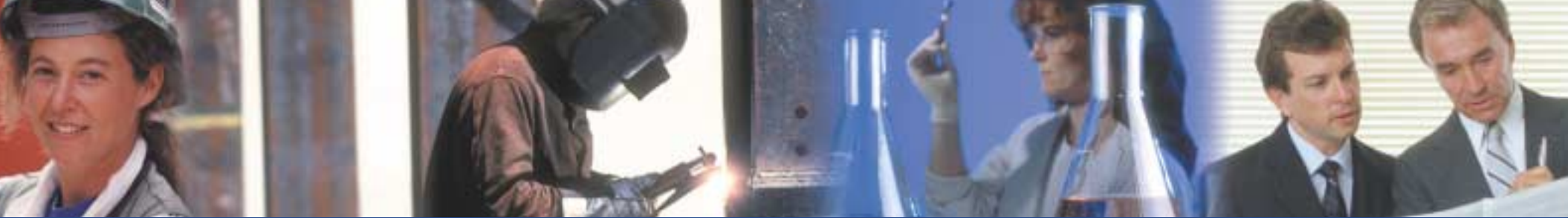


**Professional Engineers
Ontario**

Authorized by the Association of Professional Engineers
of Ontario to offer professional engineering services.

WE ENGINEER SOLUTIONS

C&R
ENGINEERED SOLUTIONS INC.



What If You Had...

- Help with Health and Safety issues?
- Advice and action on Scientific Research and Experimental Development claims?
- Someone to turn to in times of need?

Clients of C&R Engineered Solutions Inc. have all this and more.

At C&R Engineered Solutions Inc., you have access to a wealth of experience and information that can really make a difference to you and your business. We don't just say we're different – we are different.

Research & Development Services

The key to success is identification of quality projects, preferably early in the project so we can capture all of the costs! C&R Engineered Solutions Inc., works with you through all the various stages of your project to maximize your cost recovery.

Scientific Research and Experimental Development (SR&ED) The SR&ED tax incentive program was established to encourage businesses, especially small and start-up firms, to develop new or technologically advanced products or processes. This is a Canadian-wide program, which can also include complementary provincial support.

For many privately-owned companies, this could be worth approximately 41% of eligible expenses, including Ontario tax credits. For large and/or foreign owned companies tax credits of 20% are normal. Eligible expenses include a significant portion of labour, material, capital expenditures and sub contractor costs.

Qualifying attributes:

- Process or product development
- Technological uncertainty
- Technological advancement
- Scientific method

Key indicators – project cost overruns, large contractor payments, new capital goods, scientific/engineering staff, R&D department, custom manufacturer, high-tech company.

Is it worth it? For a company with \$250,000 of eligible expenses at the 41% level, the refund would be about \$100,000. At a net profit of 10%, that is the equivalent of a \$1 million sale!

C&R can also assist with IRAP and OIDMTC programs.

Health & Safety Services

C&R Engineered Solutions Inc. located near Toronto, Ontario, can assist integrators, equipment suppliers and end users with Health and Safety compliance requirements, including Pre-Start Health and Safety Reviews (PSR) and Engineering Safety Reviews (ESR). C&R Engineered Solutions Inc. has extensive experience in the area of automated and robotic manufacturing cells.

Health and Safety issues are receiving significant government attention with changes to the Ontario Occupational Health and Safety Act (OHSA), and in particular the requirement for a Professional Engineer's review of the safety compliance of certain new or modified equipment with applicable Canadian standards. Significant corporate and personal liability can be incurred by employers, officers, directors, supervisors and employees for non-compliance with these regulations. C&R Engineered Solutions Inc. has

extensive experience in evaluating the safety compliance of technically complex equipment and can also provide engineering support for remedial activities where required. C&R Engineered Solutions Inc. is authorized to provide Pre-start Health and Safety Reviews (PSR) as required by OHSA Regulation 528/00. C&R can also assist clients with the Lockout-Tagout, training and technical documentation required to comply with OHSA, OSHA, and applicable CSA and international safety standards for sophisticated machinery and equipment.

C&R provides its safety compliance engineering services throughout Ontario and the Border States. We are members of CSA, CSSE, ISA, OSPE, PEO, RIA and SAE. Our client list includes ABB Robotics, CIS Robotics, Fanuc Robotics, General Motors, Guardian Industries, Intier Automotive, Lincoln Electric ASG, LTV Copperweld, MDS Nordion, Molson Canada, Noble Metal Processing, Pfizer Global Manufacturing, Siemens Dematic and Westcast Industries.

Please call Laurence Polley or John Mulhall to discuss your safety compliance concerns or e-mail to lpolley@engineeredolutions.ca or jmulhall@engineeredolutions.ca.

