TO: All Employees of Waterloo Manufacturing Company Limited (the "Corporation")

As of January 1, 2004, The Personal Information Protection and Electronic Documents Act ("PIPEDA") applies to the Corporation. The legislation applies whenever "personal information", as that term is defined in PIPEDA, is used for commercial purposes. To comply with PIPEDA, we have prepared this Privacy Policy and Plan which we intend to follow.

As an employee or independent contracting party, you now have rights relating to (a) the collection, (b) the use of and (c) the disclosure of what is termed "personal information". At the present time, the only exclusions to this type of information are a person's name, title/position and business telephone number. Any other information about you is covered by the legislation (e.g. home phone number, home address, e-mail address, financial information).

The Corporation intends to in all respects follow the "Model Code" prepared by the Canadian Standards Association with respect to the treatment and handling of personal information. A copy of the Model Code is available from our Privacy Officer, whose identity at the present time is Mr. John Kraemer, Jr. who can be reached at 519-884-0600. In short, the Model Code requires the following:

- 1. the Corporation must have a Privacy Officer;
- 2. the purposes for collecting personal information must be communicated to you;
- 3. <u>you must first consent before any of your personal information can be collected, used or disclosed;</u>
- 4. the Corporation can only collect personal information for necessary purposes;
- 5. the Corporation can only use personal information for disclosed purposes;
- 6. the Corporation must ensure that the information collected is complete and accurate;
- 7. the Corporation must take adequate measures to preserve the security and confidentiality of the personal information;
- 8. the Corporation must be open about all of its privacy policies under PIPEDA;
- 9. if requested, the Corporation must (i) inform the individual that it does or does not possess the individual's personal information, (ii) inform the individual that it has disclosed personal information to any third party and the identity of that third party (or parties), and (iii) allow the individual access to the individual's personal information; and
- 10. the Corporation must communicate clearly that the individual has a right to challenge the Corporation's privacy policies.

For the purposes of this Policy, the Corporation anticipates collecting, using and/or disclosing the following types of personal information:

- 1. Employee's Name, Home Address, Home E-mail and Home Telephone Number;
- 2. Employee's Date of Birth, Marital Status and Sex;
- 3. Employee's Social Insurance Number and copy of Employee's Driver's Licence;
- 4. Where applicable, Letters of Reference with respect to Employees;
- 5. Next of Kin contacts for Employees.

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The Corporation anticipates collecting, using and/or disclosing personal information for the following potential and actual purposes which have been deemed necessary by the Corporation:

- 1. payroll, performance evaluation/tracking, expense tracking (and reimbursement for Employees of expenses) and other associated corporate activities which involve or affect employees;
- 2. preparation of income tax and other CCRA-mandated forms, for which Social Insurance Number is required;
- 3. disclosure on an as-necessary basis to any applicable insurance agency for group insurance purposes or for auto insurance for corporate vehicles;
- 4. disclosure on an as-necessary basis to the solicitors and accountants of the Corporation;
- 5. disclosure on an as-necessary basis for the purposes of reference requests by a lending institution that may be contemplating a loan, mortgage or financial transaction with an employee;
- 6. any future contemplated sale, purchase or change in ownership or structure of the Corporation;
- 7. providing of information for purposes of Union Dues and Union Pension (please contact your union representative to determine the Union's Privacy Policies with respect to your personal information that it uses);
- 8. disclosure on an as-necessary basis to any rental agency for automobile rental;
- 9. disclosure on an as-necessary basis to any financial institution for the purposes of RRSP contributions or plan:
- 10. disclosure as-necessary to licensing bodies for Gas/Oil Fitter licenses and for Health and Safety certification;
- 11. to inform you of corporate social events such as the Corporation's Christmas party or golf tournament;
- 12. disclosure on an as-necessary basis to medical personnel in the case of injury or illness to an Employee;
- 13. disclosure of certain information on business cards used by Employees in the course of their employment.

If any other purposes manifest, the Corporation will provide notice of these to you and will request consent at that time.

There are certain exceptions for which consent is not required. For collecting personal information they are:

- a. it is clearly in your interest and there is not enough time to get your consent;
- b. it is required by law;
- c. the information is already publicly available (such as in a business directory or telephone directory)
- d. collecting the information with consent will taint or distort the accuracy of the collected information;
- e. it is for journalistic, artistic or literary purposes only.

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For using personal information they are:

- a) it is clearly in your interest and there is not enough time to get your consent;
- b) it is required by law;
- c) the information is already publicly available;
- d) to prevent an unlawful act from taking place to which the information is relevant;
- e) in an emergency situation, where your life or health is at stake;
- f) for statistical, scholarly or research purposes, within the parameters specified by PIPEDA.

For disclosing personal information they are:

- a) to a solicitor representing the Corporation;
- b) to assist in collecting a debt owed by you to the Corporation;
- c) to an archival institution for the purpose of preserving records, within parameters specified by PIPEDA;
- d) all of the reasons stated above for using personal information.

The legislation will be enforced by the Privacy Commissioner of Canada. In the event that personal information is misused by the Corporation, you may lodge a complaint with the Corporation's Privacy Officer setting out the nature of the breach by the Corporation. The Corporation will then undertake to remedy the situation. Failing any action by the Corporation or acceptable remedial measures being taken, you have the right to bring your complaint to the Privacy Commissioner, who will then assess the complaint and determine whether an investigation is in order. You may report the Corporation to the Privacy Commissioner without fear of repercussion, but only if you are acting in good faith. In the event of an investigation, all directors, officers, employees and agents of the Corporation will cooperate as much as possible with the Privacy Commissioner.

The Corporation will also be taking measures to safeguard any personal information, including keeping separate limited-access files and records (both manual and within our IT hierarchy/file structure), ensuring that the Privacy Officer will have primary control over and discretion within the Corporation regarding any consented-to collection, use or disclosure of personal information and other measures similar to those used for the protection of proprietary confidential information of the Corporation.

You have the right to withhold consent to the use of personal information where applicable and to withdraw given consent at any time, but we must warn you that a withdrawal or change of consent may impair the Corporation's ability to provide you with health or insurance coverage or other benefits incidental to your employment with the Corporation. In accordance with the policies set down by the Privacy Commissioner, we ask that you actively grant your consent to the collection, use and disclosure of your personal information by completing the consent below.

I,	, hereby acknowledge and agree that:
1.	I have read this Policy/Plan and have had reasonable opportunity to review the Model Code and I understand the various purposes for which the Corporation may require my personal information;
2.	I understand that the Corporation shall protect my personal information with the care and diligence required of it under the <i>Personal Information Protection and Electronic Documents Act</i> and shall not collect, use or disclose my personal information for any other purpose not set out here or provided for as an exception under the Act without my prior consent; and
3.	I understand that the Corporation shall promulgate and keep in force a Privacy Policy that both I and the Corporation shall abide by and I understand my rights respecting my personal information as set out in the Model Code which will form the basis of the Corporation's Privacy Policy;
and I hereby grant my consent to the Corporation to collect, use and disclose any information which can be regarded as personal information, whether or not collected, used and disclosed in the past, present or future for the above-stated purposes.	
	Date this day of