THE VOICE OF THE CANADIAN RETIREMENT INCOME INDUSTRY



ACPM 2013-14 ANNUAL REPORT



OUR MISSION

ACPM is a national volunteer-based organization acting as the informed voice of plan sponsors, administrators and their service providers in advocating for improvement to the Canadian retirement income system.

VISION

To be the leading advocate for plan sponsors and administrators in the pursuit of an effective and sustainable retirement income system in Canada.

GUIDING POLICY PRINCIPLES

ACPM believes in the following principles as the basis for its policy development in support of an effective and sustainable Canadian retirement income system:

DIVERSIFICATION THROUGH VOLUNTARY / MANDATORY AND PUBLIC / PRIVATE OPTIONS

Canada's retirement income system should be comprised of an appropriate mix of voluntary Third Pillar and mandatory First and Second Pillar components.

THIRD PILLAR COVERAGE

Third Pillar retirement income plan coverage should be encouraged and play a meaningful ongoing role in Canada's retirement income system.

ADEQUACY AND SECURITY

The components of Canada's retirement income system should collectively enable Canadians to receive adequate and secure retirement incomes.

AFFORDABILITY

The components of Canada's retirement income system should be affordable for both employers and employees.

INNOVATION IN PLAN DESIGN

Canada's retirement income system should encourage and permit innovation in Third Pillar plan design.

ADAPTABILITY

Canada's retirement income system should be able to adapt to changing circumstances without the need for comprehensive legislative change.

HARMONIZATION

Canada's pension legislation should be harmonized.

VALUES

MEMBER FOCUS

Understanding ACPM members' views, needs and interests

TALENT

The central role played by our primary asset: skilled individuals volunteering their professional expertise

THOUGHTFUL CONSIDERATION

Balanced consideration of other stakeholders' interests in the development of ACPM's own policy positions

CLARITY

Clarity in legislation, regulations and retirement income arrangements

GOOD GOVERNANCE

Excellence in governance and administration, both in the retirement income system and in our Association

RESOURCE MANAGEMENT

Prudent investment of our human and financial resources in ways that best support the objectives of our Association and its members

ACCOUNTABILITY

Accountability and clarity of purpose so that everyone involved with ACPM knows what is expected of them and others

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MESSAGE FROM THE CHAIR

FOCUS ON THE FUTURE



Andrew Harrison Borden Ladner Gervais LLP

As the Association of Canadian Pension Management (ACPM) celebrates another successful year, I would like to thank all the individuals and organizations that have been instrumental in establishing ACPM as the leading voice for the retirement income industry in Canada.

Over the last several years, we have seen an increased level of interest from federal and provincial governments to move forward with solutions to address retirement income challenges. This interest has extended to public and private sector organizations as they reassess their retirement income programs and develop solutions that affect both today's plan members and the plan members of tomorrow. The renewed focus on retirement income has implications both for people that are moving into the retirement phase of their lives as well as younger members of society who may be considering their future options for retirement security.

Within this ever-changing landscape, our industry volunteers and stakeholders have continued to provide the guidance and expertise that can influence governments in their quest to find optimal retirement solutions for Canadians. Initiatives such as the introduction of the Pooled Registered Pension Plan (PRPP) by the federal government, the Shared Risk plan in New Brunswick, the

Québec longevity pension concept, target benefit legislation in Alberta and British Columbia, PRPP consultations in Ontario and federal target benefit plan consultations are reflections of progressive solutions to challenges that are anticipated to become even more significant in the future. ACPM has been, and will continue to be, a key player in providing comment on these initiatives in addition to other retirement income industry issues.

In 2012, we released the "ACPM Five-Point Plan: Improving Retirement Income Coverage in Canada" which outlines the steps for providing universal access to retirement income coverage in Canada. It is as valid today as when it was written and it is a comprehensive plan to ensure that Canadians, including the selfemployed, have options for retirement savings that work best for them and their families.

There is still much work to be done. Retirement income issues such as inadequate savings, lack of workplace pension coverage, longer life expectancy and financial literacy cannot be addressed quickly and easily. On behalf of plan sponsors, administrators and service providers, ACPM's ongoing advocacy work with federal and provincial governments provides the best opportunity for dialogue, advancement and solutions for the Canadian retirement income system.

We look forward to your continuing support as we work to build an equitable and sustainable Canadian retirement income system.

Respectfully submitted,

Andrew Harrison Chair, ACPM Board of Directors

ACPM NATIONAL BOARD OF DIRECTORS 2013-2014

The ACPM Board of Directors is comprised of twelve volunteer members with two Directors representing each of the following regions of the country: British Columbia, Alberta, Prairies (Saskatchewan and Manitoba), Ontario, Québec and the Atlantic (New Brunswick, Nova Scotia, PEI, Nfld. & Labrador).



Andrew Harrison, Chair, ACPM Board of Directors Toronto, ON Partner Borden Ladner Gervais LLP



Hugh Wright, Vice-Chair, ACPM Board of Directors Halifax, NS Partner McInnes Cooper



Carole Field, Secretary, ACPM Board of Directors Calgary, AB Senior Director Pension & Benefits ATCO Group



Christopher Brown, Director Calgary, AB Partner Blake, Cassels & Graydon LLP



Ross Dunlop, Director Winnipeg, MB Vice-President, Investments & Portfolio Manager Cardinal Capital Management, Inc.



Rosalind Gilbert, Director Vancouver, BC Associate Partner Aon Hewitt



Michel Jalbert, Director Montréal, QC Senior Vice-President, Business Development & Client Partnerships Addenda Capital



Pierre Lavigne, Director Montréal, QC Manager Governance, People & Organization Support Rio Tinto



Ann Mackrill, Director Regina, SK Executive Director Pension Programs Public Employees Benefits Agency



Eleanor Marshall, Director Saint John, NB Vice-President & Treasurer Bell Aliant



Jay Parker,
Director
Vancouver, BC
Executive Director
UBC Staff Pension Plan



Scott Perkin,
Director
Toronto, ON
Director, Pension &
Economic Affairs; Ontario
Teachers' Federation

ADVOCACY

As Canada's leading advocacy body representing the retirement income industry and, in conjunction with committed volunteers that are leading experts in their respective fields, we assess and comment on proposed legislation and regulations related to retirement income issues at the federal, provincial and territorial levels.

Our advocacy activities are built on strong and mutually productive relationships with governments and the respective regulators. These strong relationships result in effective and positive change on behalf of our members and the Canadian retirement income industry.

FEDERAL GOVERNMENT

- Letter to the Minister of National Revenue re: Canada Revenue Agency Database access for pension administration
- Submission to Tax Policy branch of Department of Finance re: GST/HST implications for pension plans

PROVINCIAL GOVERNMENT

- Letter to Ontario Ministry of Finance re: Facilitating Pooled Asset Management for Ontario's Public Sector Institutions (Morneau) Report
- Letter to Ontario Ministry of Finance re: Carrigan case
- Submission to Alberta Treasury Board re: Response to the Alberta Target Benefit Plan Consultation
- Submission to Alberta Treasury Board re: Response to Alberta's Consultation paper on proposals for rules on Marriage Breakdown
- Submission to the Québec Public Finance Committee re: Comments on Recommendations of the Expert Committee on the Future of the Québec Retirement System (D'Amours Report)
- Letter to Ontario Ministry of Finance re: Draft Regulation regarding Pension Asset Transfers under Section 80 and 81 of the Pension Benefits Act
- Submission to the Québec Public Finance Committee re: Comments on Québec Bill 39, Voluntary Retirement Savings Plans Act
- Submission to the Ontario Ministry of Finance re: Pooled Registered Pension Plans Consultation Paper

REGULATORY

- Submission to Office of the Superintendent of Financial Institutions (OSFI) re: Policy Advisory on Longevity Insurance and Longevity Swaps
- Letter to Financial Services Commission of Ontario (FSCO) re: 2013 FSCO Statement of Priorities

ACPM COMMITTEES

BOARD COMMITTEES

EXECUTIVE COMMITTEE

The Executive Committee co-ordinates and leads ACPM's advocacy efforts and government relations strategy in respect to policy positions and priorities developed by ACPM. In conjunction with the National Policy Committee, the Strategic Initiatives Committee, the National Council and the Regional Councils, the Executive Committee develops strategic communications initiatives in support of the advocacy goals of the organization.

Andrew Harrison, Chair, Borden Ladner Gervais LLP
Chris Brown, Blake, Cassels & Graydon LLP
Susan Nickerson, Torys LLP
Bill Turnbull, CSS Pension Plan

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Becky West

Hugh Wright, McInnes Cooper LLP

Bryan Hocking, ACPM CEO (Ex Officio, Non-Voting)

AUDIT & FINANCE COMMITTEE

The Audit & Finance Committee oversees the reliability of financial reporting, the effectiveness of internal controls and serves as a communication forum between the Board and the external auditors. The Committee also reviews the Association's financial policies, including such things as investment strategies and makes recommendations for change as required.

Eleanor Marshall, Chair, Bell Aliant
Carole Field, ATCO Group
Pierre Lavigne, Rio Tinto
Michel Jalbert, Addenda Capital
Andrew Harrison, Chair of the Board (Ex Officio),
Borden Ladner Gervais LLP
Bryan Hocking, ACPM CEO (Ex Officio, Non-Voting)

GOVERNANCE & NOMINATING COMMITTEE

The Governance & Nominating Committee considers and makes recommendations to the Board on all governance matters including such things as the delegation of authority, assessment of Board effectiveness, governance policies relating to the Board. The Committee also carries out the search process and eventually makes recommendations with respect to a slate of candidates for election to the Board, as well as candidates to chair the various ACPM national committees and regional councils.

 $\label{lem:cooper} {\it Hugh Wright, Chair, McInnes Cooper} \\ {\it Ann Mackrill, Public Employees Benefits Agency (PEBA)} \\ {\it Rosalind Gilbert, Aon Hewitt} \\$

Ross Dunlop, Cardinal Capital Management, Inc. Andrew Harrison, Chair of the Board (Ex Officio), Borden Ladner Gervais LLP

Bryan Hocking, ACPM CEO (Ex Officio, Non-Voting)

HUMAN RESOURCES COMMITTEE

The Human Resources Committee is responsible for making recommendations to the Board regarding the establishment and review of annual performance objectives for the Chief Executive Officer. In addition, in consultation with the Chief Executive Officer, the Committee is responsible for the review of and recommendations for change to the ACPM compensation and benefit policy.

Jay Parker, Chair, *UBC Staff Pension Plan*Chris Brown, *Blake, Cassels & Graydon LLP*Scott Perkin, *Ontario Teachers' Federation*Andrew Harrison, Chair of the Board (Ex Officio), *Borden Ladner Gervais LLP*Bryan Hocking, *ACPM CEO* (Ex Officio, Non-Voting)

REPORT OF THE AUDIT & FINANCE COMMITTEE

For the year ending January 31, 2014

FINANCIAL HIGHLIGHTS INCLUDE THE FOLLOWING:

- (1) Net Assets at January 31, 2014 were \$633,401 compared to \$595,813 at the same time the previous year.
- (2) The Association recorded an operating surplus of
- (3) Revenues came in at \$1,213,773, compared to \$1,208,144 the previous year. This increase is primarily due to increased revenues from both Individual and Executive Membership fees and the National Conference.
- (4) Expenses totaled \$1,177,961, as compared to \$1,281,643 the previous year.
- (5) At year-end, ACPM had \$552,479 (including interest) in investments. This meets with ACPM Reserve policy, which ensures that sufficient funds are set aside to allow for fluctuations in revenues and expenditures and unforeseen contingencies.

Providing adequate resources to support the ongoing cost of ACPM operations is critical for ACPM to serve its members and advocate for an effective and sustainable Canadian retirement income system. It is therefore imperative that revenue generation be at the centre of our focus going forward.

COMMITTEE MEMBERS

Eleanor Marshall, Chair, Bell Aliant Carole Field, ATCO Group Michel Jalbert, Addenda Capital Pierre Lavigne, Rio Tinto Andrew Harrison, ACPM Board of Directors (ex-officio) Bryan Hocking, ACPM Chief Executive Officer (ex-officio)

NOTE

ACPM's audited financial statements for the year 2013/2014 are available at www.acpm-acarr.com under "Members Only".

NATIONAL COMMITTEES

NATIONAL POLICY COMMITTEE (NPC)

The National Policy Committee (NPC) has a broad membership consisting of experts that are drawn from different industry segments and all regions of Canada. Its members have a strong interest in retirement income policy. The Committee is charged with the responsibility of monitoring and identifying issues which can affect the health and growth of Canada's retirement income system and to develop and propose policy positions that are consistent with ACPM's Vision, Mission, Goals and Guiding Principles. The Committee communicates regularly with the Board and seeks Board input on major policy issues as it deems necessary.

Paul Litner, Chair, Osler, Hoskin & Harcourt LLP Bill Turnbull, Vice-Chair, CSS Pension Plan

NATIONAL CONFERENCE PLANNING COMMITTEE 2013 (NCPC)

(Ottawa, Ontario, September 10-12, 2013)

The National Conference Planning Committee consists of volunteer members who have been drawn from as many regions as possible from across Canada. The Committee identifies major retirement income issues, develops the conference agenda and secures the necessary individuals and expertise that will result in a rewarding and informative experience for all conference delegates.

Ken Burns, Chair, Lawson Lundell LLP Étienne Brodeur, Vice-Chair

NOTE

In accordance with the By-laws, the Chair of the Board and the ACPM CEO are ex-officio members of all National Committees and Councils.

FINANCIAL RESOURCES COMMITTEE (FRC)

The Financial Resources Committee (FRC) consists of representatives from the various sectors of the retirement income industry (plan sponsors, plan administrators, investment firms, law firms, consulting firms, etc.). The Chief Executive Officer is also a member of the Committee. Working with members of the ACPM Board of Directors, other National Committees and Regional Council Chairs, it shall be the general mandate of the FRC to broaden the reach for available funds to assist in the ongoing advocacy efforts of ACPM. They will develop a unique value proposition under the ACPM Executive Membership Program, which will demonstrate clear value in becoming an Executive Member and foster growth and retention of ACPM Executive Members. Jeff Norton, Chair, Teachers Retirement Allowances Fund Nancy Campbell, Acting Chair (Sept. 2013–Jan. 2014), Manulife Financial

STRATEGIC INITIATIVES COMMITTEE (SIC)

The Strategic Initiatives Committee (SIC) consists of members who have been drawn from all regions of Canada. The members have an in-depth knowledge of retirement income issues, the skills necessary to spearhead major projects and provide support to ACPM in the overall achievement of the Association's short and long term goals and objectives. To fulfil its purpose, the Committee works with the National Office to complete various organizational projects and initiatives.

Matthew Rotenberg, Chair, Standard Life Assurance Company

ACPM AWARD FOR EXCEPTIONAL VOLUNTEERISM

Since 1976, ACPM has grown to become the leading advocacy organization for improvement to the retirement income system in Canada. The dedication, commitment and experience of our volunteers have been, and continue to be, essential to the success of ACPM as a national organization.

Every year, starting in 2009, an individual volunteer has been honoured for their outstanding contributions via the ACPM Award for Exceptional Volunteerism. This award acknowledges someone who has "gone the extra mile" in helping ACPM fulfill its Mission and achieve organizational goals.

To be eligible for the Award, a nominee must meet the following criteria:

- (a) Must be a member of ACPM in good standing at the time that they are nominated as well as at the time when they are to be presented with this award;
- (b) Must have volunteered on one or more of the following: the ACPM Board of Directors, ACPM National Committees, or any of their associated Task Forces or Subcommittees, and/or ACPM Regional Councils;
- (c) In the course of their volunteerism, they will have demonstrated leadership, creativity, cooperation and dedication in advancing the mission of ACPM.

PAST AWARD WINNERS

2013

Paul Litner

2012

Claude Reny

2011

Rosalind Gilbert

2010

Becky J. West

2009

Andrew Harrison

ACPM COUNCILS

NATIONAL COUNCIL

The National Council acts as a 'Council of Councils' and provides an opportunity for ACPM Regional Councils to share ideas and discuss issues and matters of common concern.

The National Council facilitates communications between the Regional Councils and the National Committees, further supporting the coordination of ACPM's advocacy initiatives.

IT IS COMPRISED OF THE FOLLOWING POSITIONS

Chair, ACPM Board of Directors ACPM CEO Chair, National Policy Committee Chair, Regional Councils Vice-Chair, Regional Councils

NATIONAL COUNCIL MEMBERS

Andrew Harrison, Chair, ACPM Board of Directors Bryan Hocking, ACPM CEO Bill Turnbull, Chair, National Policy Committee

Atlantic Regional Council (ARC)

Andrea Perry, Chair, Scotia Private Client Group Todd Saulnier, Vice-Chair, Mercer (Canada) Limited

Le Conseil du Québec (CRQ)

Paul Michaud, Chair, Bombardier Vincent Morin, Vice-Chair, Rio Tinto

Ontario Regional Council (ONRC)

Evan Howard, Chair, CAAT Pension Plan Jim Clark, Vice-Chair, Dunhelm Consulting

Prairies Regional Council (PRC)

Ross Dunlop, Chair, Cardinal Capital Management, Inc. Louis Martel, Vice-Chair, Greystone Managed Investments Inc.

Alberta Regional Council (ABRC)

Sean Maxwell, Chair, Blake, Cassels & Graydon LLP Bob Pitman, Vice-Chair, Nexen Energy ULC

British Columbia Regional Council (BCRC)

Ken Burns, Chair, Lawson Lundell LLP Jaime Omichinski, Vice-Chair, Towers Watson

REGIONAL COUNCILS

ACPM has six Regional Councils (Atlantic, Québec, Ontario, Prairie, Alberta, British Columbia). Council members are committed to investing time and effort in supporting Council activities and ACPM as a whole and represent various sectors of the retirement income industry.

Regional Councils provide information sessions for retirement income stakeholders and encourage ACPM Membership. The Council Chairs sit on the National Policy Committee (NPC) and actively assist the NPC and the Executive Committee in relevant advocacy work with governments.

NOTE

In accordance with the By-laws, the President and the CEO are ex-officio members of all National Committees and Councils.

PURPOSE AND ROLE OF REGIONAL COUNCILS

- To assist in the development and promotion of positions that are consistent with the ACPM's Statements of Organizational Intent, as defined in the ACPM Strategic Plan
- To communicate those positions to industry stakeholders, regulators and governments in accordance with the wishes of the Board of Directors, under the guidance of the National Policy Committee (NPC) and/or the direction of the Executive Committee (EC)
- To develop an ongoing relationship with the provincial pension regulator so as to encourage open consultation regarding potential regulatory changes
- To assist the EC as required, in their ongoing national advocacy efforts in the region by joining any ACPM delegations to meet with provincial government representatives and/or elected officials in the region
- To increase ACPM presence and profile by holding regular sessions and events for the purpose of seeking input from and providing information to retirement income stakeholders within the region
- To assist ACPM by participating in approved ACPM programs that are aimed at growing the membership of ACPM in the region.

2013 REGIONAL COUNCIL EVENTS

BRITISH COLUMBIA REGIONAL COUNCIL

British Columbia's bcIMC: Its Important Role in Markets and the Broader Society

British Columbia Investment Management Corporation (bcIMC) is one of Canada's largest institutional investors. This session tracked the history, evolution and role bcIMC has, not only in capital markets, but more broadly in our pension system and society.

Featured:

Doug Pearce, Chief Executive Officer / Chief Investment Officer, bcIMC

ALBERTA REGIONAL COUNCIL

Great Expectations - The Future of Pension Regulation in Alberta

A discussion from a sponsor and a regulator of their expectations for the future of pension regulation in Alberta.

Featured:

Dave Mulyk; Senior Manager, Risk Management; Alberta Treasury Board and Finance Carole Richards; Senior Director, Compensation and Benefits; ATCO Group

ONTARIO REGIONAL COUNCIL

2013 Ontario Regional Council Annual Golf Tournament An annual professional networking event with over 100 participants at Copper Creek Golf Course in 2013.

LE CONSEIL DU QUÉBEC

Régimes de retraite : Ingéniosité et collaboration à la rescousse

Dans le cadre de ce processus, le Conseil du Québec de l'ACARR vous offre la possibilité d'entendre l'expérience d'experts ayant contribué à la réalisation de ces changements qui ont eu lieu notamment pour certains régimes : Ville de Montréal, Air Canada, Le Nouveau-Brunswick.

Table ronde sur le rapport du Comité D'Amours

Cette activité spéciale de l'ACARR offre aux participants, et plus particulièrement aux promoteurs de régime, l'occasion de discuter du rapport « Innover pour pérenniser le système de retraite » avec les membres de la Commission D'Amours.

En vedette:

Luc Godbout, Université de Sherbrooke René Beaudry, Normandin Beaudry

ATLANTIC REGIONAL COUNCIL

Shared Risk Plans - Atlantic Canada and Beyond

Highlighted the experiences of several plan sponsors into the inner workings of this innovative model.

Featured:

Ian Edelist, FCIA, FSA; Principal, Eckler Ltd. Dylan Moser, FCIA, FSA; Senior Consulting Actuary, Towers Watson

Troy Mann, Director Corporate Services, Pensions and Employee Benefits Division, *Province of New* Brunswick Department of Human Resources Ryan Johnston, Labour Relations Specialist, University of New Brunswick Jamie Hachey, President, Saint John Police Association

2013 REGIONAL COUNCIL EVENTS (CONT.)

ALL REGIONAL COUNCILS

DB Pension Plan Funding -Sustainability Requires a New Model Solutions to address the declining level of defined benefit pension plan coverage in the private sector.

Atlantic Region

Featured:

Eleanor Marshall, Bell Aliant Stephen Kelloway, Morneau Shepell

Québec Region

Serge Charbonneau, Morneau Shepell

Ontario Region

Ian Edelist, Eckler Ltd.

Prairie Region

Tim McGorman, Aon Hewitt (MB) David Larsen, Aon Hewitt (SK)

Alberta Region

Sarah Fitzmaurice, Mercer Don Ireland, Aon Hewitt

British Columbia Region

Rosalind Gilbert, Aon Hewitt

ACKNOWLEDGEMENTS

ACPM extends its gratitude to the Executive Member organizations for their generous support in the 2013–14 year.

LEADERSHIP LEVEL

Aon Hewitt

CPP Investment Board Desjardins Insurance

Great-West Life

Manulife Financial

Mercer

Nexen Energy ULC

Ontario Teachers' Pension Plan

Russell Investments

Standard Life Assurance Co.

Sun Life Financial Towers Watson

We respect the privacy of Executive Members who have requested that their organizations remain anonymous.

SUPPORTING LEVEL

BMO Group Retirement Services

Ceridian CIBC

CIBC Mellon

Citi

Eckler Ltd.

Enbridge Inc.

Franklin Templeton Investments Greystone Managed Investments

Labourers' Pension Fund of Central and Eastern Canada

Morneau Shepell Normandin Beaudry

Northleaf Capital Partners

Rio Tinto Alcan

Teachers' Retirement Allowances Fund

Teck Resources

TMX-Bourse de Montréal

2013 NATIONAL CONFERENCE SPONSORS

OTTAWA, ON, SEPTEMBER 10-12, 2013

A very special "Thank You" to our valued sponsors who play an instrumental role in the success of our national conferences.

DIAMOND

• Sun Life Financial

RUBY

- CIBC Mellon/BNY Mellon Asset Management
- Manulife Financial
- Standard Life

EMERALD

- Benefits & Pension Monitor
- Benefits Canada
- Ceridian
- Citi

SAPPHIRE

- Aberdeen Asset Management
- Desjardins Insurance
- Eckler Ltd.
- Great West Life
- Mercer
- MFS Investment Management
- Osler, Hoskin & Harcourt LLP

JADE

- Addenda Capital
- Aon Hewitt
- Blake, Cassels & Graydon LLP
- Towers Watson

OPAL

- Fasken Martineau LLP
- Invesco
- Lawson Lundell LLP
- Morneau Shepell
- Northern Trust

TOPAZ

- Alliance Bernstein
- CI Institutional Asset Management
- Equifax
- Greystone Managed Investments
- Letko Brosseau
- PENAD Pension Services Ltd.
- RBC Investor & Treasury Services
- Thomas Murray
- Torys LLP
- Triasima Inc.

NATIONAL OFFICE

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