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MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN



Mercer SnapShot Survey Gas Price Impact Survey – US Report

September 2008


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For information about this report's content, call:

- Loree Griffith at +1 212 345 5616 (loree.griffith@mercer.com)
- Eliza Mei at +1 212 345 7655 (eliza.mei@mercer.com)
- Lauren Peek at +1 212 345 8801 (lauren.peek@mercer.com)
- Jessica Cauley at +1 212 345 5700 (jessica.cauley@mercer.com)
- Marilyn Ramos +1 212 345 7662 (marilyn.ramos@mercer.com)



Survey overview and top themes



Survey overview

Organizations are struggling with how best to support their workforce in light of rising commuting costs from gas price increases. On the one hand, employers are concerned with attraction and retention, and want to alleviate the impact higher gasoline prices could have on employees deciding to change jobs to shorten or eliminate commutes. On the other hand, employers also are asking themselves how long they will be able to make accommodations, about the precedents they would be setting and whether environmental consciousness should become part of their employment value proposition.

This survey investigates what actions, if any, organizations are taking to help employees deal with higher gas prices.

The survey was conducted on the US and Canada. A total of 324 US firms participated (see their profile starting on page 30).

- **Industry** – About 20 different industries are represented. Those representing over 5% of the population include: Finance/Banking, Hospital/Healthcare (non-insurance), Insurance, Manufacturing-Consumer/Durable Goods, Professional/Business Services and Retail/Wholesale
- **Number of employees** – 30% of firms have under 1,000 employees, 37% have 1,000 to 4,999 employees, 21% have 5,000 to 19,999 employees and the remainder have more than 20,000 employees
- **2007 revenues (USD)** – 40% of firms have less than \$500 million in revenue, 41% have between \$500 million and \$5 billion in revenue, and 15% have over \$5 billion in revenue. 4% of firms did not disclose a revenue size

For your reference, the results of the full North American study, reflecting almost 800 US and Canadian firms, are displayed in the appendix.



Top survey themes US

- Three-quarters of US companies indicate their employees have requested assistance to ease the burden of rising gas prices – the most common requests are for compressed work weeks and telecommuting from home
- Firms are finding innovative, low-cost and environmentally friendly ways to help employees manage the escalating costs of their work commutes. The most prevalent action firms have made (or are planning to make) to help mitigate the gas price impact on employees are:
 - Increasing mileage reimbursement amounts for business-related travel (typically up to 20%)
 - Increasing the use of both teleconferencing and video conferencing in place of attending live meeting
 - Implementing flexible work schedules
 - Allowing increased telecommuting
 - Allowing four 10-hour days
 - Organizing ride-sharing or car-pooling programs
- These actions are generally offered to a broad range of employees, and are not selective to certain employee groups
- Few US firms, however, have increased car allowance amounts
- Before taking such actions many firms consider competitor trends, cost impacts, employee views/opinions and leadership concerns
- For most firms, 2008 salary budgets and/or increases have not been impacted by higher commuting costs, and most acknowledge only a small effect on 2009 expected increases. This demonstrates that adopting the programs mentioned above are more practical than raising salaries to cover rising commuting costs from gas price increases



Detailed survey findings

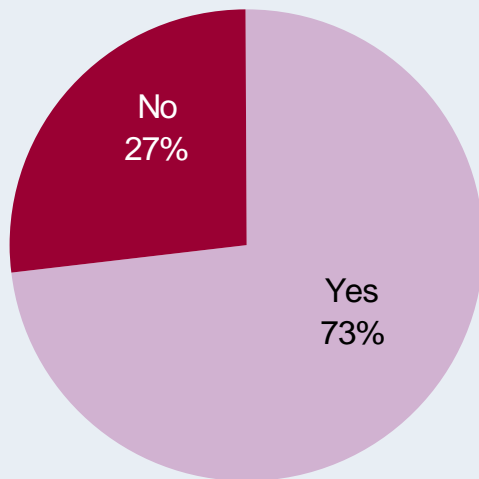


US employee requests for assistance

Three quarters of US companies indicate their employees have requested assistance to ease the burden of rising gas prices

- Most common requests among US firms are four 10-hour days (73%) and increased telecommuting from home (72%)
- In contrast, the most common request among Canadian firms is for increased mileage reimbursement for business travel, while fewer request telecommuting or compressed work weeks

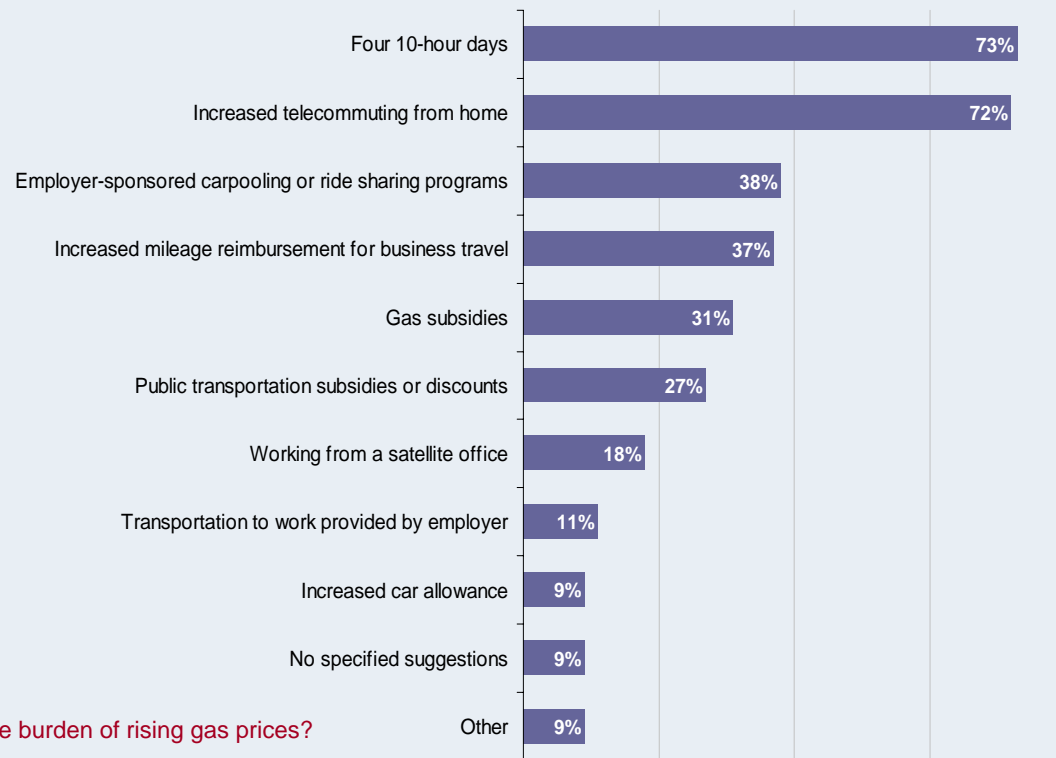
Portion of employees requesting assistance to ease burden of rising gas prices
(% of firms)
N=322



Questions:

1. Have employees asked for assistance from your company to ease the burden of rising gas prices?
- 1a. What have they specifically requested? (check all that apply)

Type of requests made (% of firms) N=236



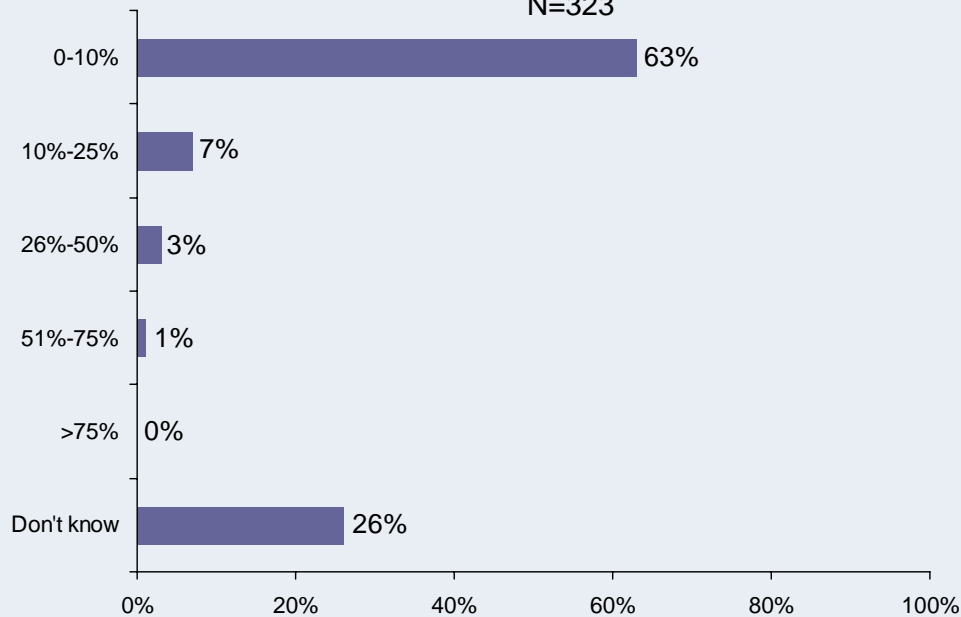


US employee commuting characteristics

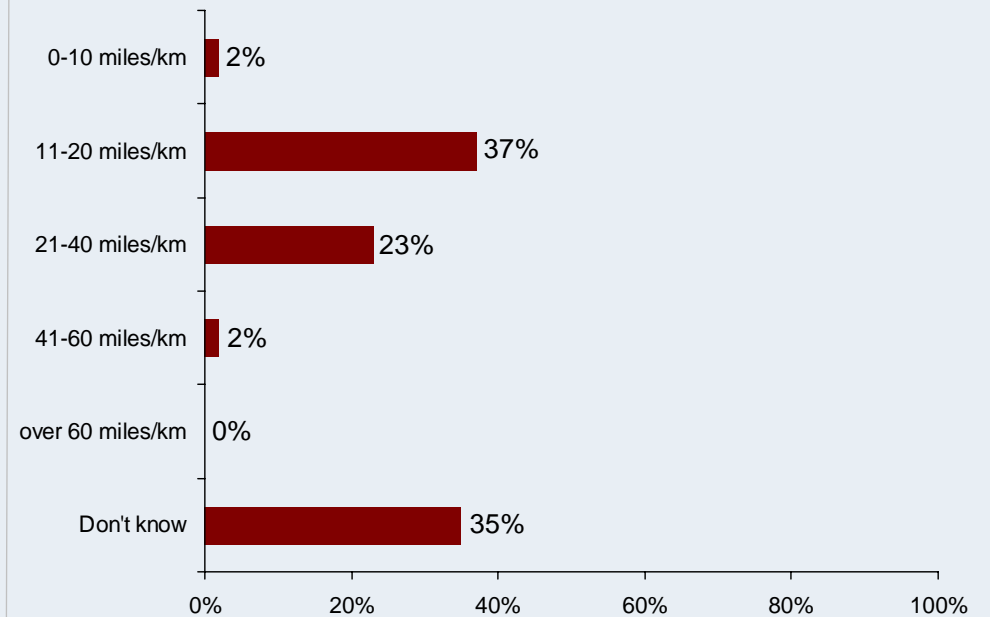
The majority of US firms (63%) indicated up to 10% of their employees utilize public transportation

- 60% of US firms indicated the average commute for their employees is between 11 - 40 miles

Percent of employee taking public transportation
(% of firms)
N=323



Average employee commute time (% of firms)
N=322



Questions:

2. What percent of employees take public transportation?
3. What is your employees' average commute?



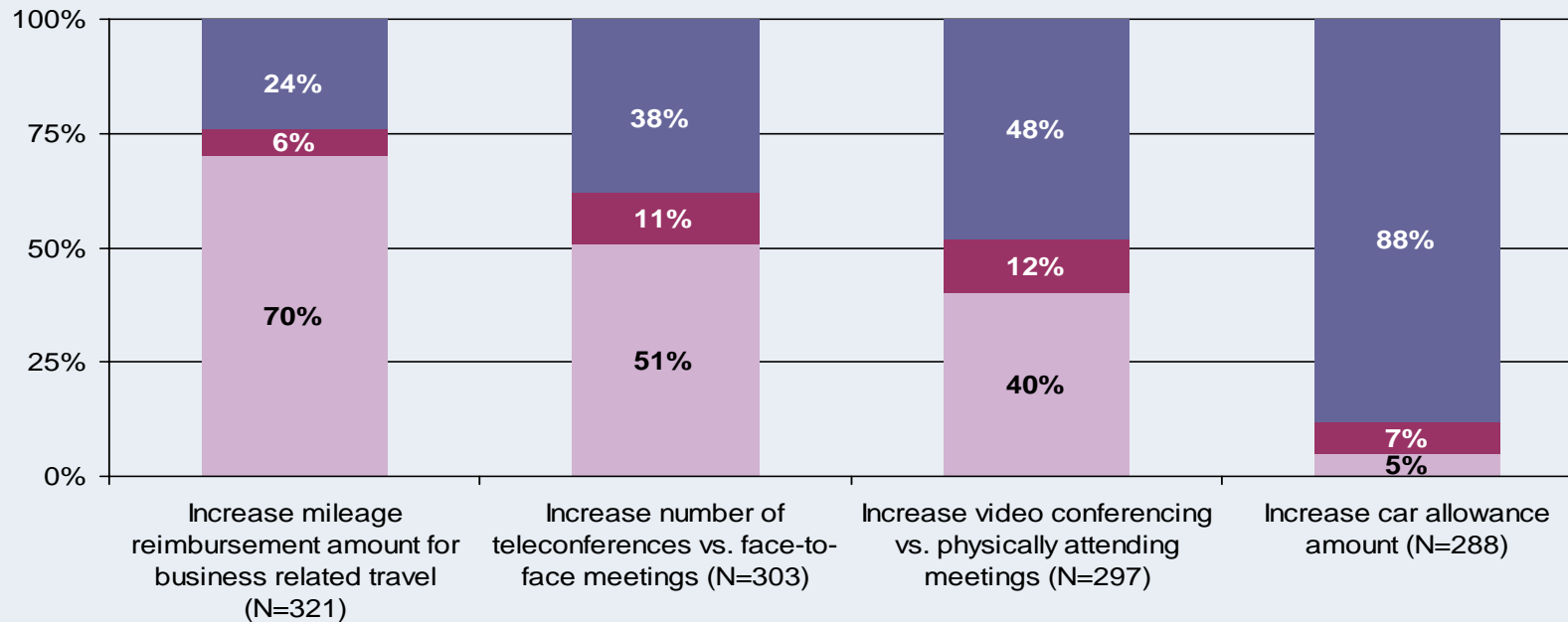
US initiatives to mitigate gas price impacts

75% of US firms have increased, or are planning to increase, mileage reimbursement amounts for business-related travel

- Additionally, 50 - 60% of firms have increased (or are planning to increase) both teleconferencing and video conferencing in place of attending live meeting
- Few US firms have increased car allowance amounts (this trend is more prevalent in Canada than in the US)

Initiatives firms are INCREASING due to higher gas prices (% of firms)

■ Yes, already implemented ■ No, but plan to implement in next 6 months ■ No plans to implement



Question:

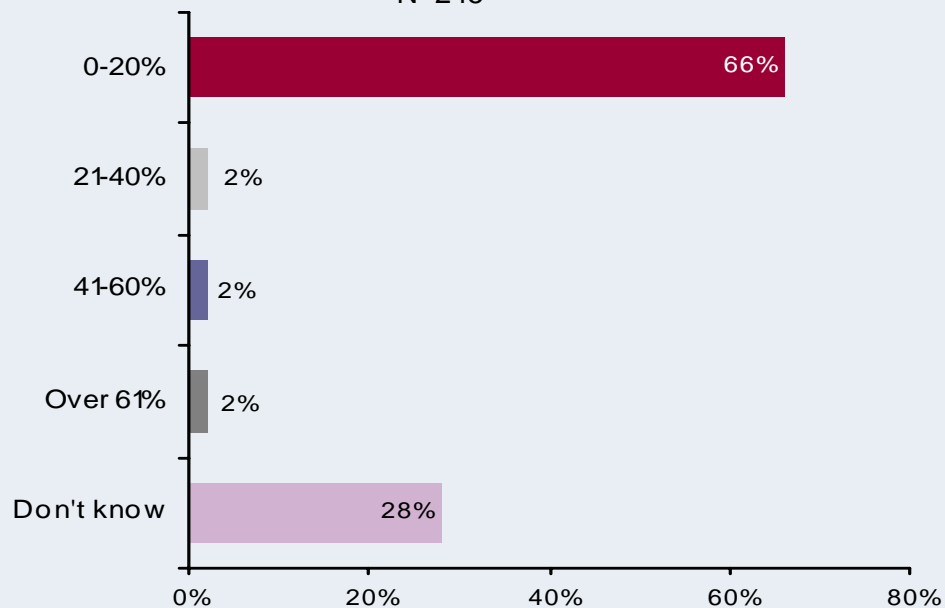
4. Has your company taken any of the following initiatives to mitigate the impact of higher gas prices on your employees?



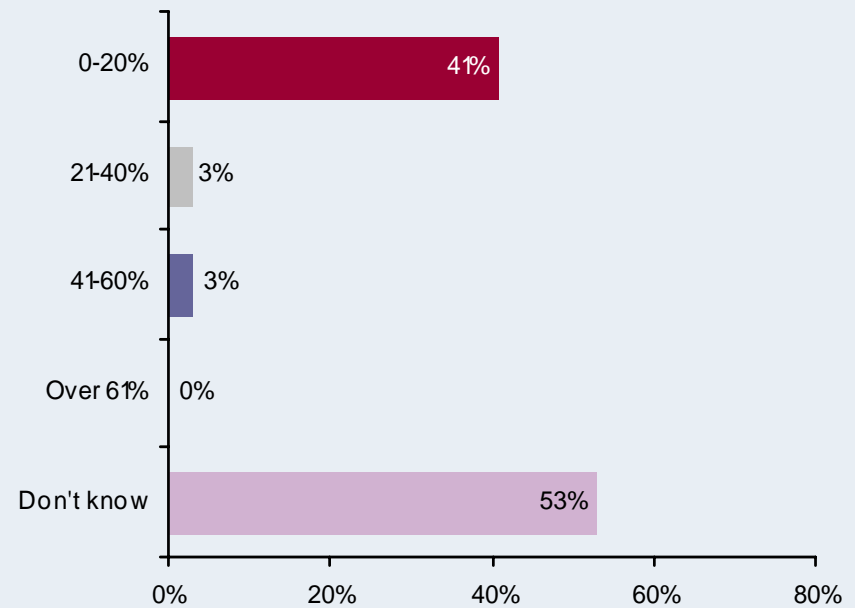
Magnitude of US increases to business travel expenses and car allowances

- Among firms increasing mileage reimbursement for business travel, the majority (66%) are providing increases of up to 20%
- A similar trend follows for the few firms that are increasing car allowances

Percentage increase in mileage reimbursement for business related travel
(% of firms)
N=245



Percentage increase in car allowances
(% of firms)
N=34



Question:

5. If you increased or plan to increase the following provisions due to higher gas prices, what is the percentage increase?

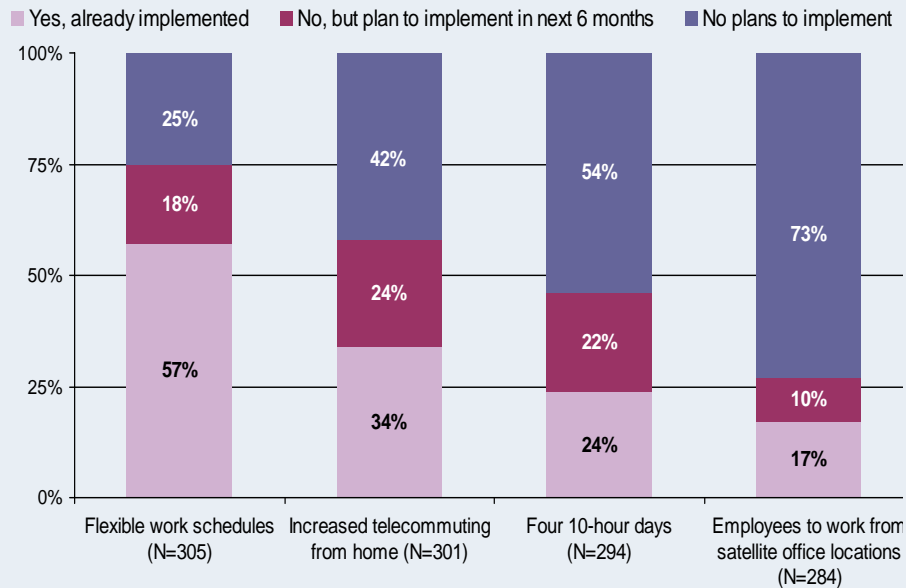


US initiatives to mitigate gas price impacts

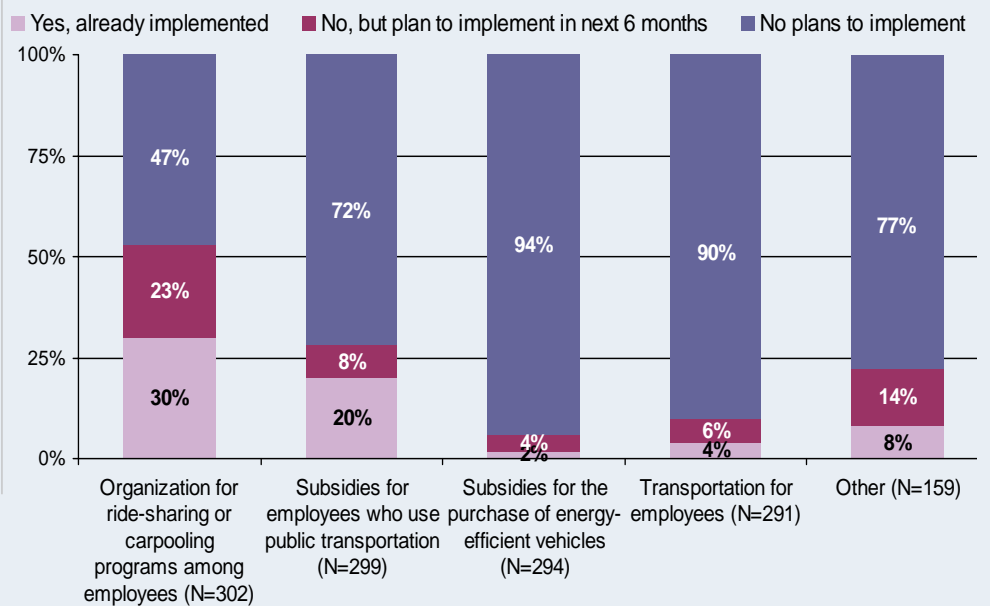
Firms are finding innovative, low-cost and environmentally friendly ways to help employees manage the escalating costs of their work commutes

- The most popular actions US employers have implemented (or are planning to implement) are flexible work schedules
- This is followed by increased telecommuting, four 10-hour days, and organization of ride-sharing or car-pooling programs
- To encourage ride-sharing, some companies offer special parking privileges for carpooling, company-funded vanpools, and van services from bus and train stations

Initiatives firms are ALLOWING due to higher gas prices (% of firms)



Initiatives firms are PROVIDING due to higher gas prices (% of firms)



Question:

4. Has your company taken any of the following initiatives to mitigate the impact of higher gas prices on your employees?

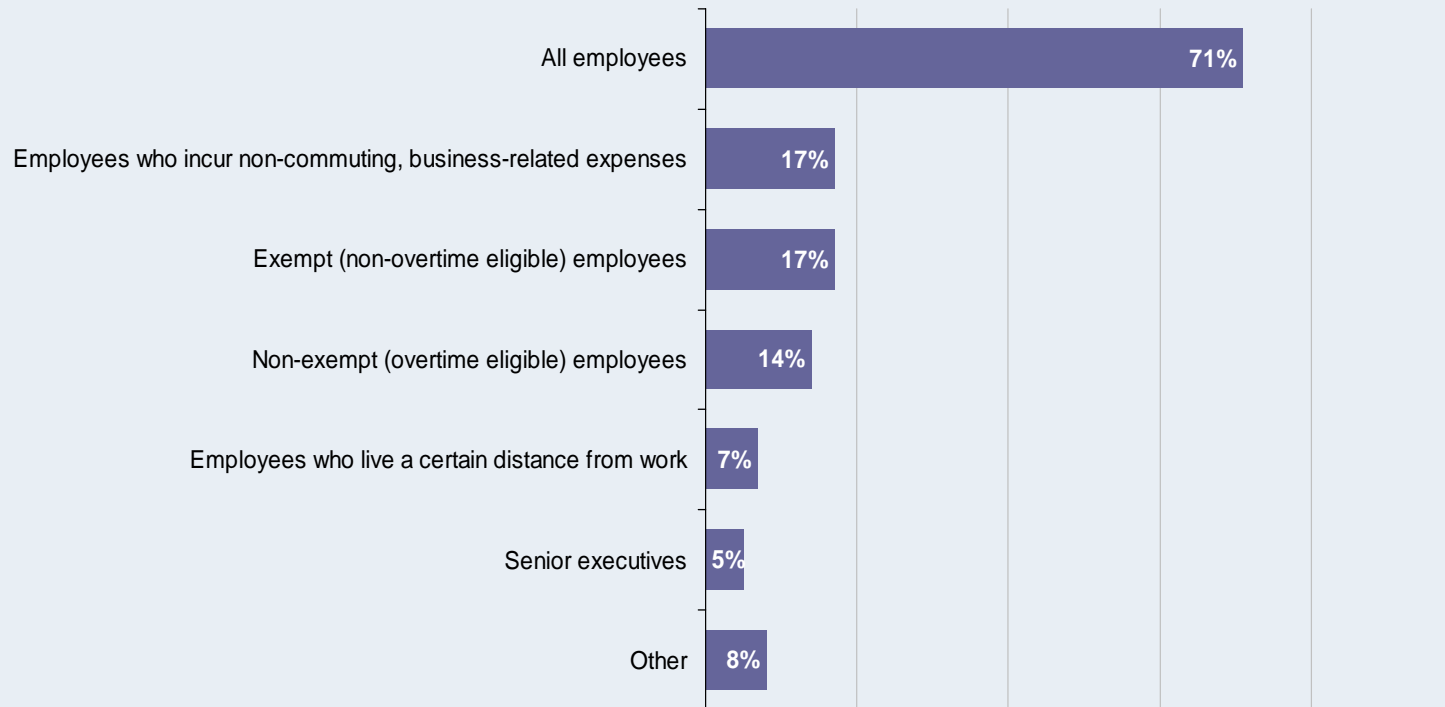


US employee groups being offered initiatives

- The wide majority of US firms (approximately 70%) offer these initiatives to all employees, rather than select groups
- The trend is a bit more selective in Canada, where the previously mentioned initiatives are offered more to those who incur non-commuting, business-related expenses

Employee groups to which initiatives are offered (% of firms)

N=272



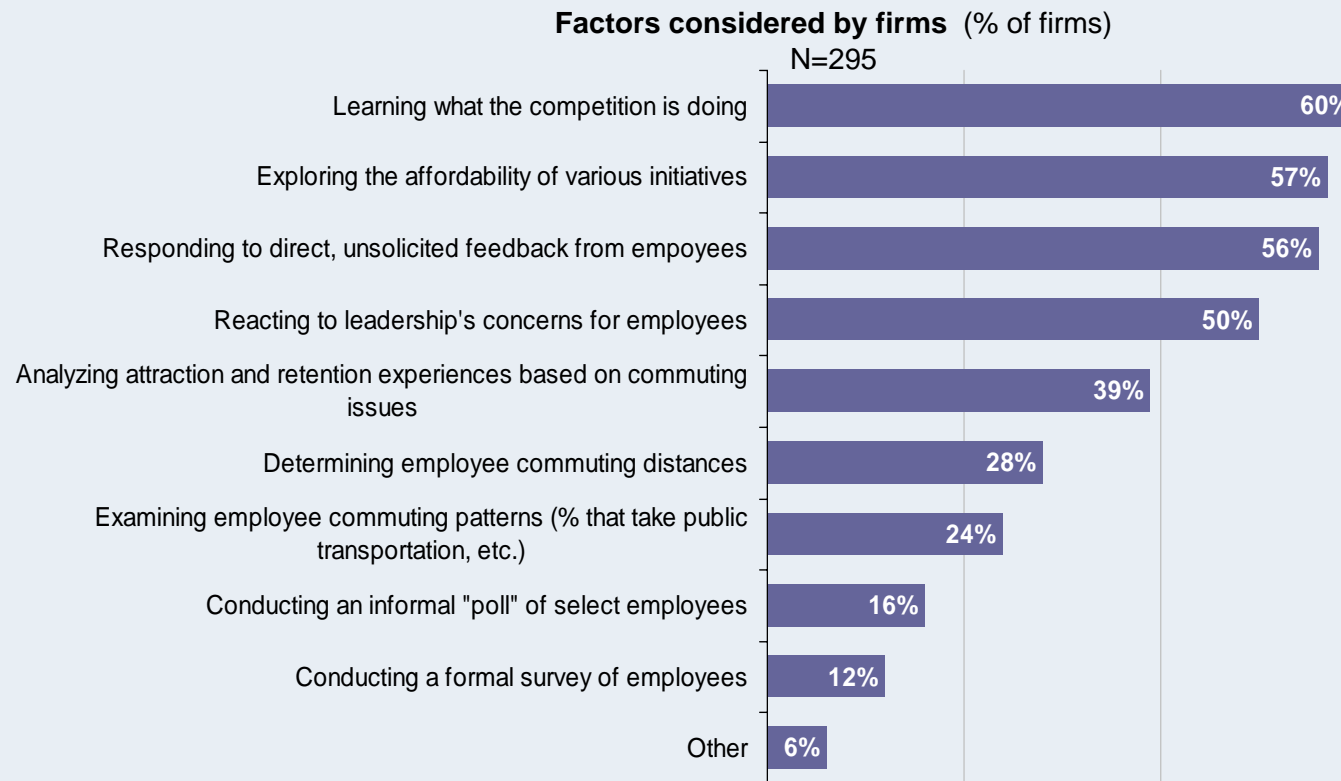
Question:

7. To which employee groups are these initiatives being offered?



Factors US companies consider in deciding what actions to take

- Before taking action to mitigate the impact of high gas prices on employees, approximately 50 - 60% of firms consider competitor trends, cost impacts, employee views/opinions and leadership concerns



Question:

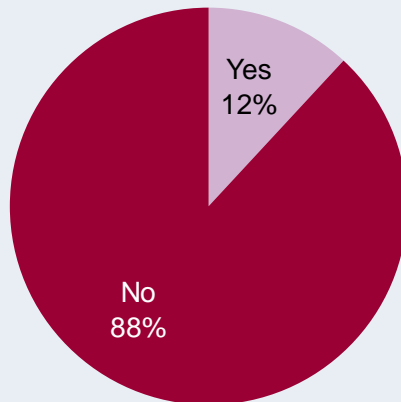
6. How is your company deciding what actions to take?



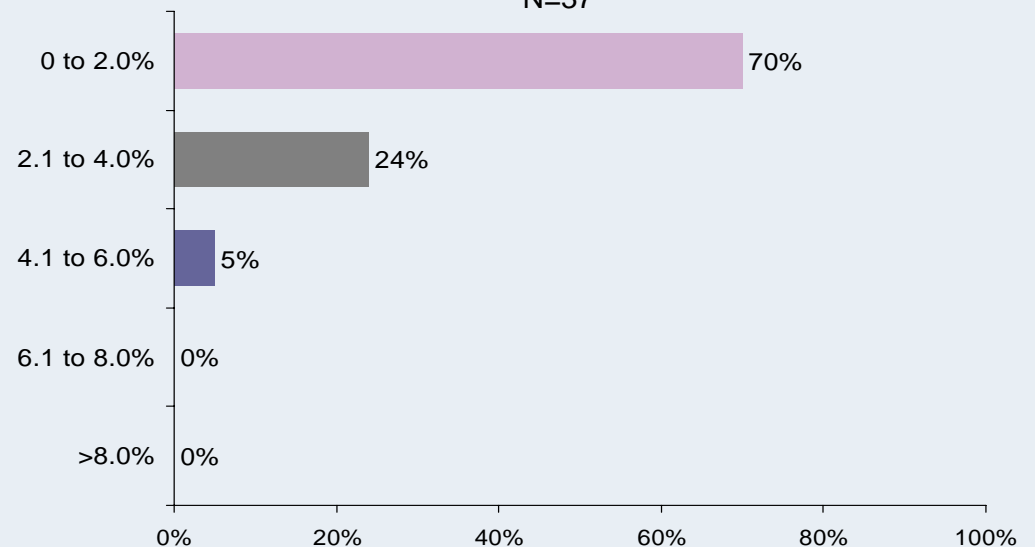
Effects on US 2008 salary budgets/increases due to higher commuting costs

- For most firms, salary increase budgets have not been impacted by higher commuting costs
- This demonstrates that adopting program like flexible work schedules, telecommuting, video conferencing and carpool assistance are more practical than raising salaries to cover high gasoline costs
- For the few firms that have increased salaries and/or budgets, the majority implemented modest increases (e.g., up to 2%), while one-quarter increased by 2 – 4%

Increasing salary budget or ad hoc increases due to higher commuting cost (% of firms)
N=319



Percentage of increases (% of firms)
N=37



Question:

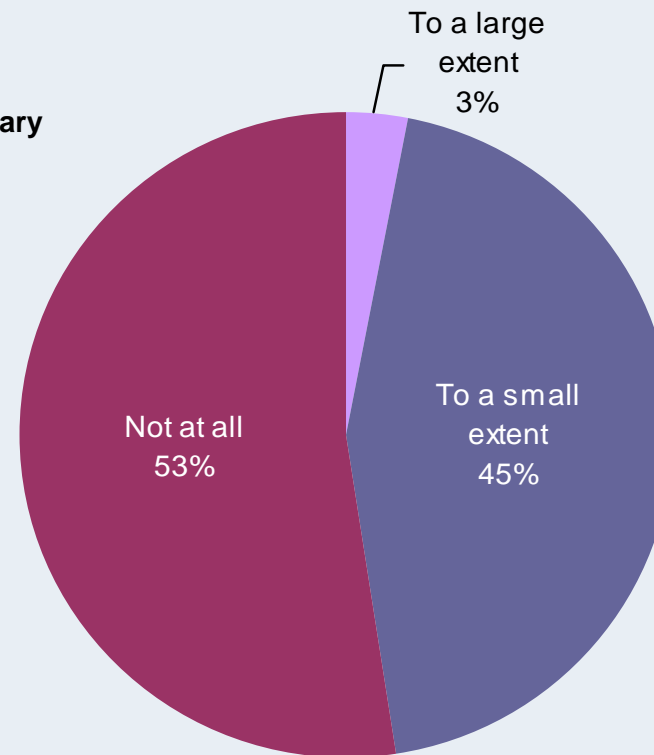
8. Have higher commuting costs prompted your company to increase its 2008 salary budget or consider ad hoc increases?



Effects on US 2009 salary increases due to higher commuting costs

- Approximately half of US firms responded that higher commuting costs will have a small effect on 2009 salary actions, while the other half indicated no impact
- Impact in Canada is expected to be less than in the US

Extent of higher commuting cost on 2009 salary actions (% of firms)
N=319



Question:

9. As you look ahead to your 2009 compensation budget, will higher commuting costs play a part in how much you anticipate increasing base salary?

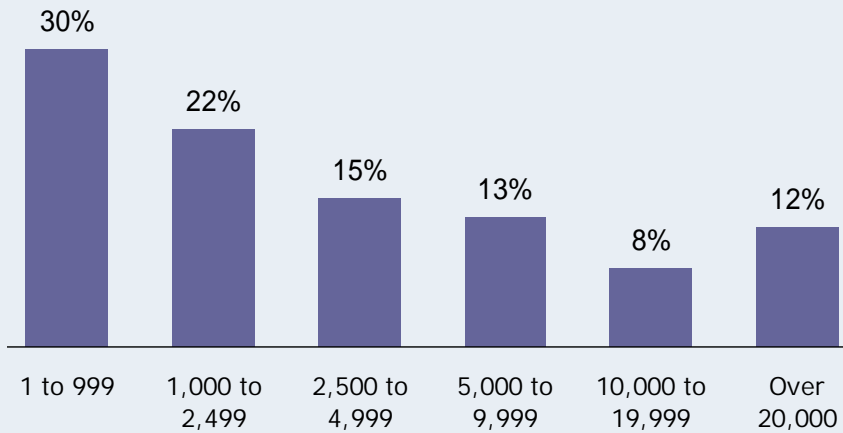


Participant profile
US firms



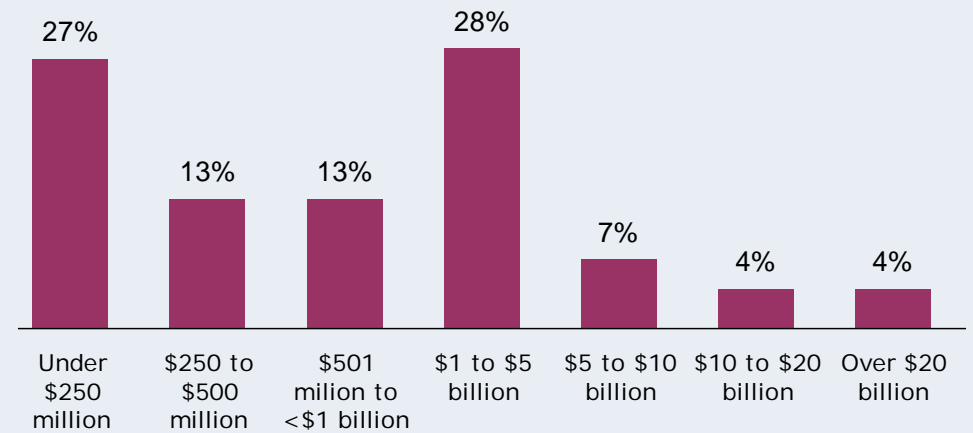
Profile of participants – US Number of employees and revenue

Number of employees
(% of firms)



N=324

2007 revenue (in USD)
(% of firms)

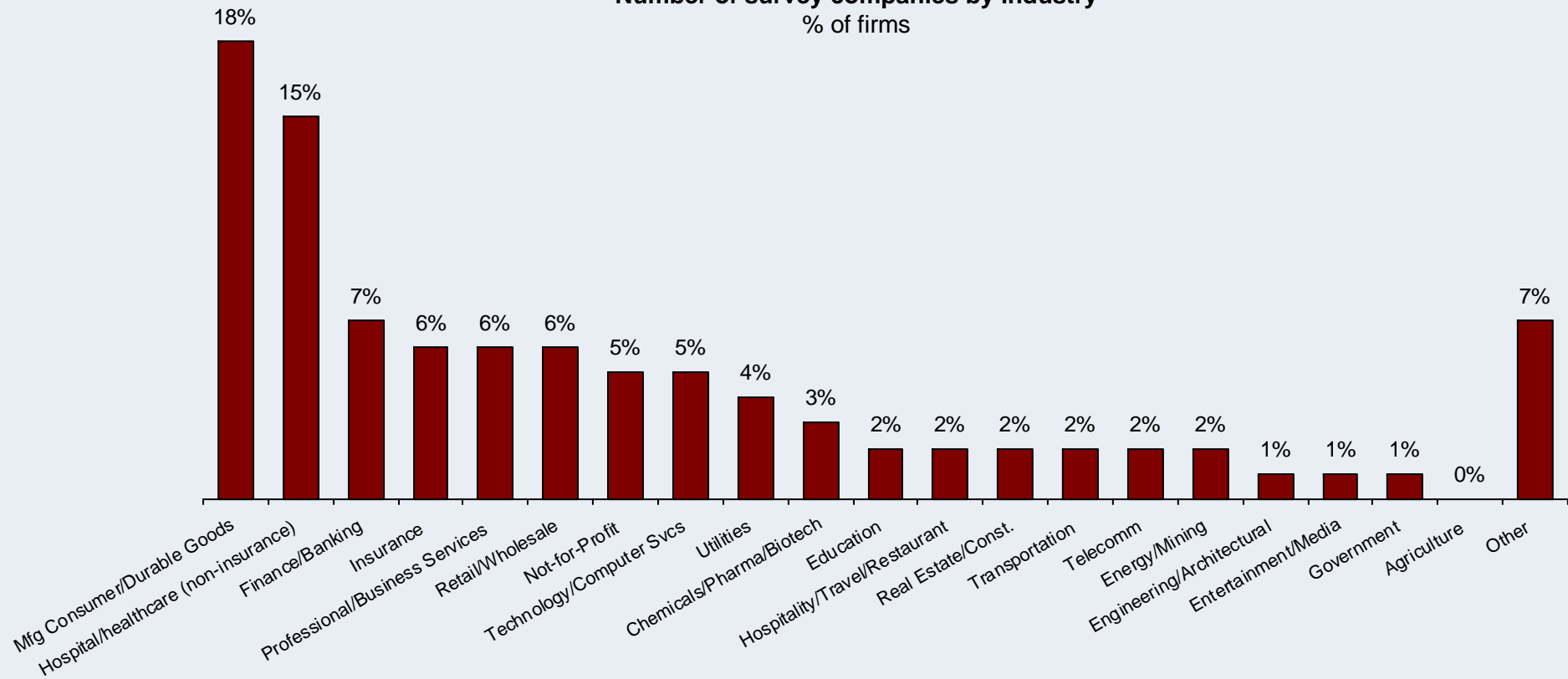


N=324



Profile of participants – US Industries

Number of survey companies by industry
% of firms



N=324



Participant lists US firms

3M Company	Butler Animal Health Supply, LLC	First Horizon	King's Daughters Medical Center	Premiera Blue Cross	Temple-Inland
99c Only Stores	Camden Property Trust	Fiserv	Lakes Entertainment	Premier, Inc.	Tempur-Pedic North America Inc.
AAA Oregon/Idaho	Canon USA	Five Star Quality Care	LANXESS	Printpack Inc.	Tension Envelope Corporation
Abington Memorial Hospital	Carilion Clinic	FM Global	Leatherman Tool Group, Inc.	Protective	Terasen Gas
ACI Worldwide	Carillion	Footstar	LifeBridge Health	Provident Bank	Texas Association of School Boards, Inc.
Adena Health System	Catalina Marketing	Fowler White Boggs Banker P.A.	Lord Baltimore Capital Corporation	PSCU Financial Services	Texas Mediacal Center
ADP	Centene	FPL Group, Inc.	L'Oreal USA	Quintiles Transnational Corp.	The Austin Diagnostic Clinic
Advanced Medical Optics, Inc.	CenterPoint Energy	Franklin Templeton Investments	Loyola College in Maryland	RAND	The Benefit Services Group, Inc.
Advanta	Champion Home Builders	Froedtert Memorial Lutheran Hospital	M&T Bank	Recall	The Brink's Company
AECOM	Chase Card Services	Frost Bank	Magellan Health Serviced	Rice University	The Brock Group
AET Inc., Limited	Child Health Corporation of America, Inc.	Gap Inc	Magellan Midstream Partners, LP	Rogers Corporation	The Cheesecake Factory Incorporated
Albermarle Corporation	Children's Mercy Hospitals & Clinics	General Dynamic Land Systems	MARC USA	Ruby Tuesday	The Children's Home, Inc.
Alcon	CIMply	General Electric	MARTA	Rush University Medical Center	The Children's Medical Center
Aleris International	City of Las Vegas	Genuine Parts Company	McCormick & Company, Inc.	S&T Bank	The Christian and Missionary Alliance
Alfa Insurance	Clarian Health	Georgetown College	McDonald's Corporation	Saint Meinrad Archabbey	The First Church of Christ Scientist
Alliegiant Air	Cobalt	Gibson Dunn & Crutcher LLP	MCG Health	Sauer-Danfoss	The Garden City Group, Inc.
Allied Pilots Association	Cogeco	Giesecke & Devrient America, Inc.	McKesson	Sazerac Company	The Joint Commission
Alpha Natural Resources	Collective Brands, Inc.	Good Samaritan Society	MEDRAD	Schneider Electric	The Neil Jones Food company
Amedisys	Community Memorial Health System	Gorton's	MedStar Health, Inc.	Scripps Networks Interactive, Inc.	The Yankee Candle Company, Inc.
American Ecology Corporation	Compass Bancshares	Goss International	Medtronic	SDS	ThyssenKrupp Safway, Inc.
American Express Company	Compass Group	Haggar Clothing Co.	Mercer	Seaboard Corporation	Timberland Equipment Limited
American Gem Society Lab	Conservation International	Hain Celestial Group	Methodist Le Bonheur Healthcare	Searles Valley Minerals	Time Inc.
American Medical Systems	Consolidated Container	Hanger Orthopedic Group	Miami University	Segway Inc.	Toyota Engineering and Motor Manufacturing
American Modern Insurance Group, Inc	Constellation Brands, Inc	Hannover Life Re	Microsoft Corp	Sentara Health Systems	TriHealth, Inc.
AmeriGas Propane	Con-way Inc.	Hardin Memorial Hospital	MicroStrategy, Inc.	Service Net Solutions, LLC	Trinity Valley Electric Cooperative
AmerisourceBergen Corporation	Corn Products International	Hawaii Employers Council	Midwest Research Institute	Shands Healthcare	Truman Medical Centers
APL Limited	Covance	Healthways	Monarch Industries	Sherwin Williams	TRW Automotive
Aprimo, Inc.	Cox and Palmer	Herbalife	Mori Seiki USA, Inc.	Siemens Medical Solutions	Tupperware Brands Corporation
Arizona Public Service	Cox Communications	High Noon Productions LLC	Morrison and Foerster	Silgan Containers	TW Telecom
Ascension Health	Crate and Barrel	Hilcorp Energy Company	Moseley Associates, Inc.	Silverton Bank	U.S. Bank
Assurant Employee Benefits	Cree, Inc.	Hillenbrand, Inc.	Mount Marty College	Simpson Investment Company	UAHSF
AT&T	Cross Country	Hill-Rom Holdings, Inc.	MSA	SMDC	UFPC
ATS Corporation	Crown Castle	Hitachi Consulting Corporation	MTI	Sonneborn Refined Products	University of Louisville Hospital
Aurora Health Care	D. A. Stuart Company	HJ Heinz	Mueller Water Products	Sorin Group	UNM Hospitals
Autoliv	DACCO	HNTB	National City Corporation	Sperian Protection USA, Inc.	UPM-Kymmene
AutoZone	Dallas Nephrology Associates	Holliday Fenoglio Fowler, L.P.	National Security Technologies, LLC	Springer Science+Business Media	Vanderbilt University
baker botts llp	Danbury AeroSpace	HorizonBay	NCCI Holdings, Inc.	Staples	Vertis Communications
BankAtlantic	Dawn Food Products	Howard Regional Health System	NCPA	State Volunteer Mutual Insurance Co.	Volunteers of America
Baptist Health System	DealerTrack, Inc.	HRMS Danaher Motion	North Highland	Stoll Keenon Ogden PLLC	W.K. Kellogg Foundation
Basic American Foods	DENSO Manufacturing Michigan Inc	Huhtamaki Americas	NSTAR	Stolt-Nielsen USA Inc.	W.R. Grace & Co.
Basic Research, LLC	Dimension Data	IKON Office Solutions	Nycomed US Inc.	Subaru of America, Inc.	Wakefern Food Corp
Bates College	Dover Downs	Imperial Sugar Company	Otis Elevator Company	Suburban Hospital	Watkins
Baxter Regional Medical Center	Dow Corning Corporation	Indiana Blood Center	Otter Tail Corporation	SunTrust Bank	Watson Pharmaceuticals, Inc.
Bechtel Corp.	Duke Energy	Infinity Insurance	Oxford Industries Inc	Superior Bank	WCNOC
Bendix Commercial Vehicle Systems LLC	E.ON U.S. LLC	Infirmity Health System	pacific dental services, inc.	Superior Essex	Wells Fargo
Bioness Inc.	ePlus	Interior Architects	Pacific Medical Centers	Susser Holdings	Wendy's Int'l Inc.
Blue Cross Blue Shield of Florida	Equitable Resources, Inc.	ISO New England	Pan-American Life Insurance Company	Syantec Corporation	West Marine
Blue Cross Blue Shield of Michigan	ESOCO Orrington, LLC	John Brooks Company Limited	Papa John's International, Inc.	Taro Pharmaceuticals U.S.A., Inc.	Western Maryland Health System
Blue Cross of Idaho	Esterline Advanced Input Systems	John Knox Village	Parkview Health	TaylorMade-Adidas Golf Company	Westinghouse Electric Company, LLC
BlueCross BlueShield of Tennessee	FBL Financial Group, Inc	John S. and James L. Knight Foundation	Patrick Cudahy Incorporated	TDIndustries	Wheaton Franciscan Healthcare
Boart Longyear	FedEx Express	Kansas City Life Insurance	Pennsylvania Real Estate Investment Trust	TECO Energy	Whitney National Bank
Boston Properties	Fidelis Care New York	Key Bank	Philadelphia College of Osteopathic Medicine	TEL Epion, Inc.	Wilmington Housing Authority
Bridgestone Americas Holding, Inc.	Finance Authority of Maine	Kforce Inc.	Philip Morris USA, Inc.	Tellabs	World Vision
Burnham Holdings, Inc	First Citizens	King Pharmaceutical	Piedmont Natural Gas	Telogy LLC	Yellowbook



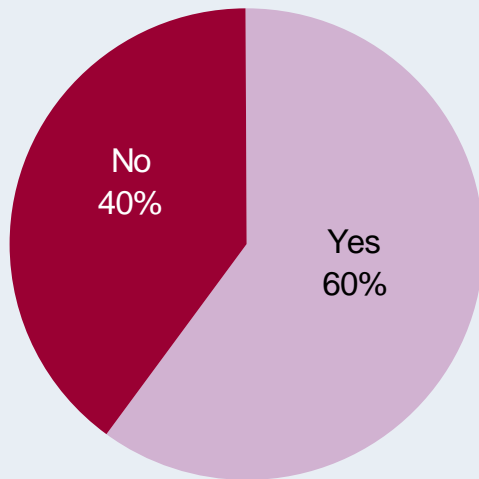
Appendix
Findings for North America
(US and Canada)



Employee requests for assistance North America

Portion of employees requesting assistance to ease burden of rising gas prices

(% of firms)
N=785



Type of requests made (% of firms) N=472



Questions:

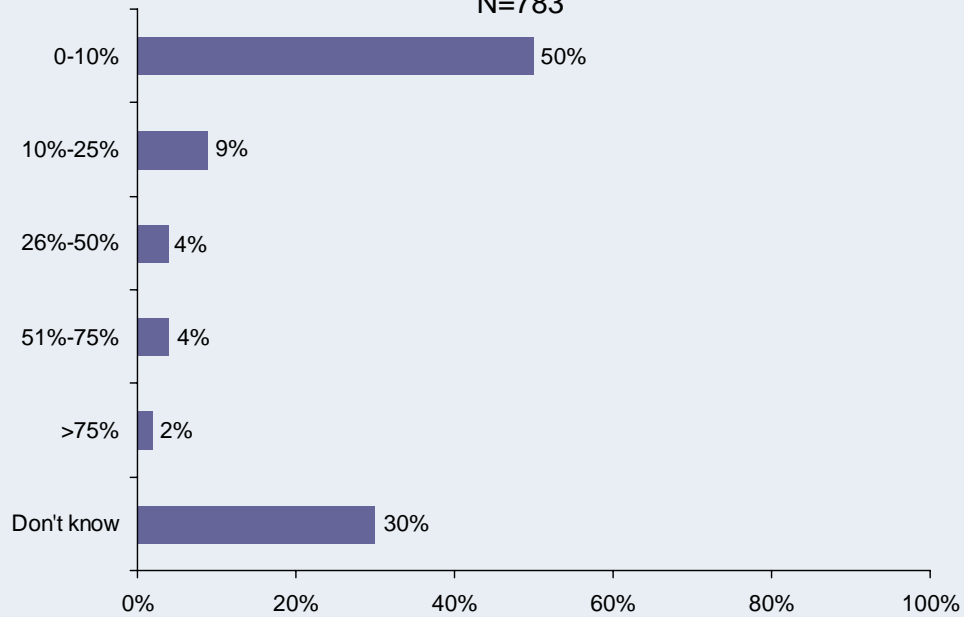
1. Have employees asked for assistance from your company to ease the burden of rising gas prices?
 - 1a. What have they specifically requested? (check all that apply)



Employee commuting characteristics North America

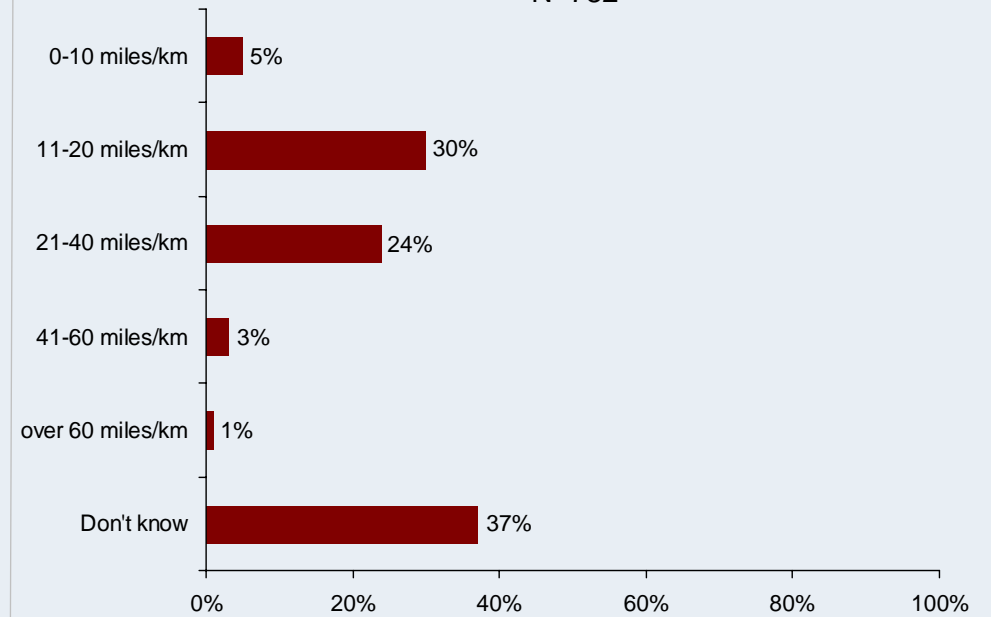
Percent of employee taking public transportation

(% of firms)
N=783



Average employee commute time (% of firms)

N=782



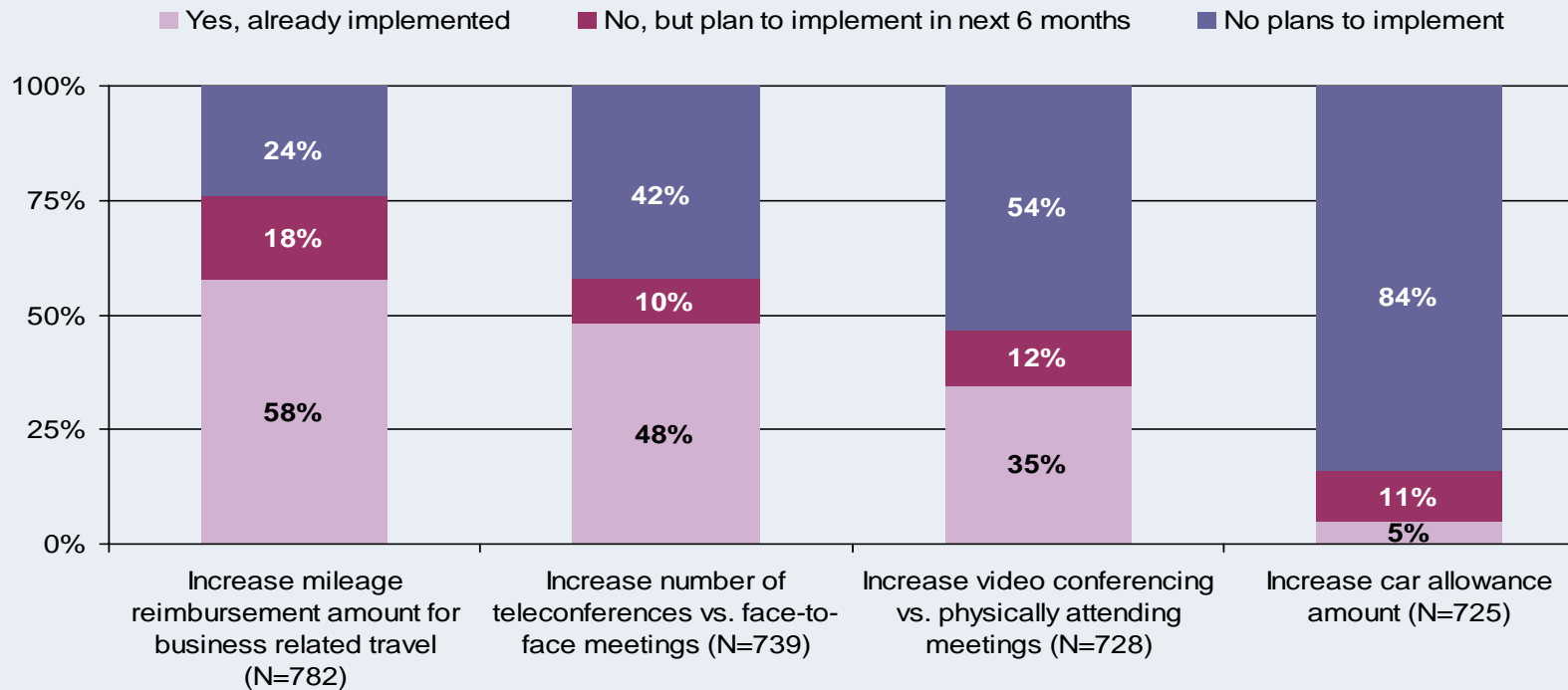
Questions:

2. What percent of employees take public transportation?
3. What is your employees' average commute?



Initiatives to mitigate gas price impacts North America

Initiatives firms are **INCREASING** due to higher gas prices (% of firms)



Question:

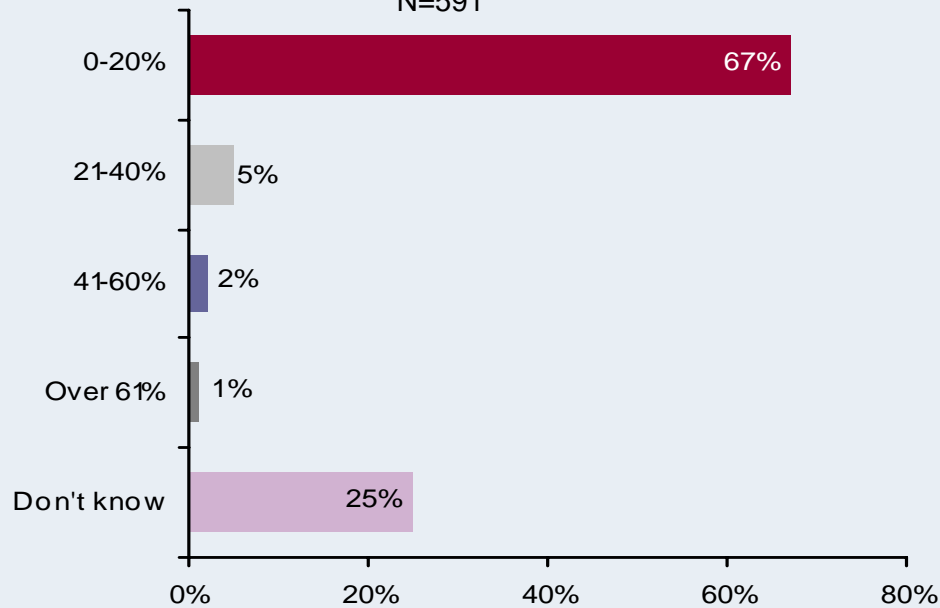
4. Has your company taken any of the following initiatives to mitigate the impact of higher gas prices on your employees?



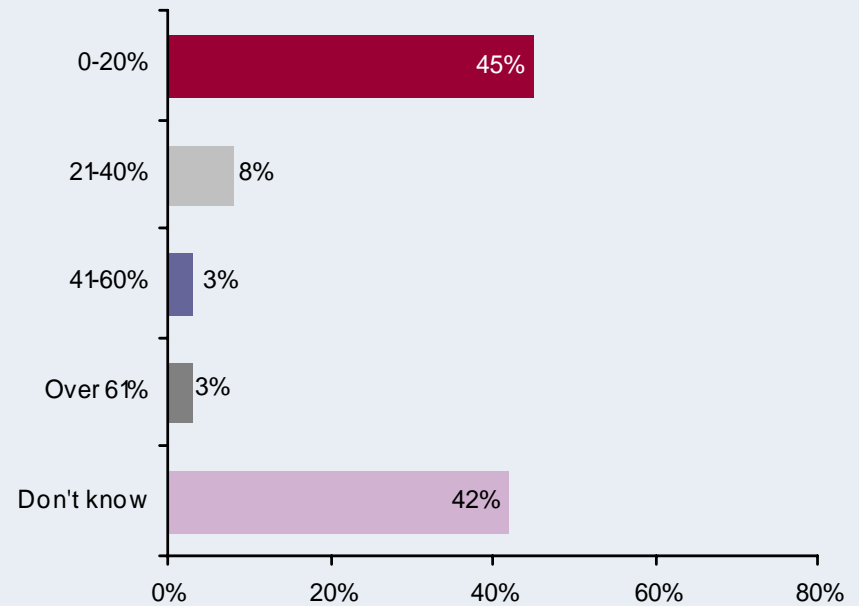
Magnitude of increases to business travel expenses and car allowances

North America

Percentage increase for mileage reimbursement for business related travel
(% of firms)
N=591



Percentage increase in car allowances
(% of firms)
N=119



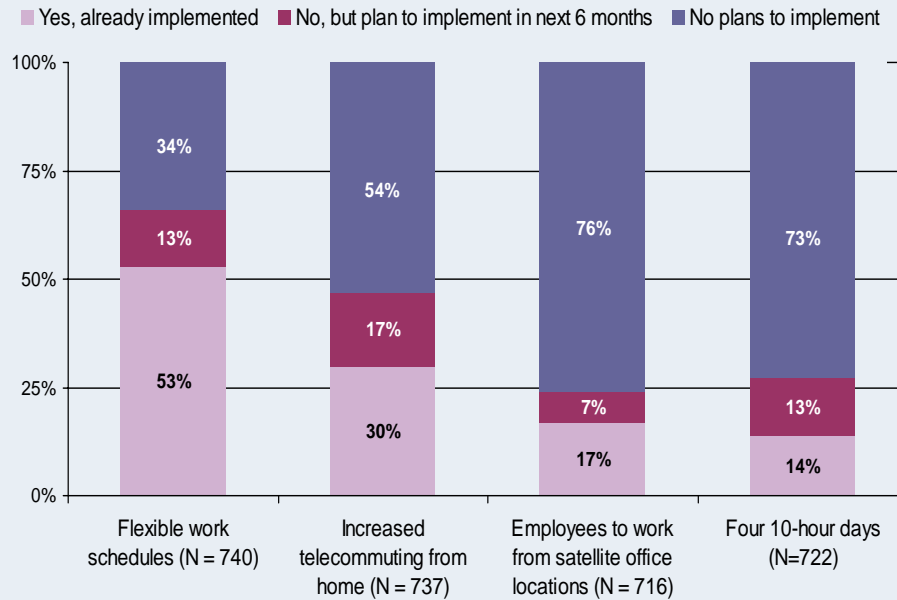
Question:

5. If you increased or plan to increase the following provisions due to higher gas prices, what is the percentage increase?

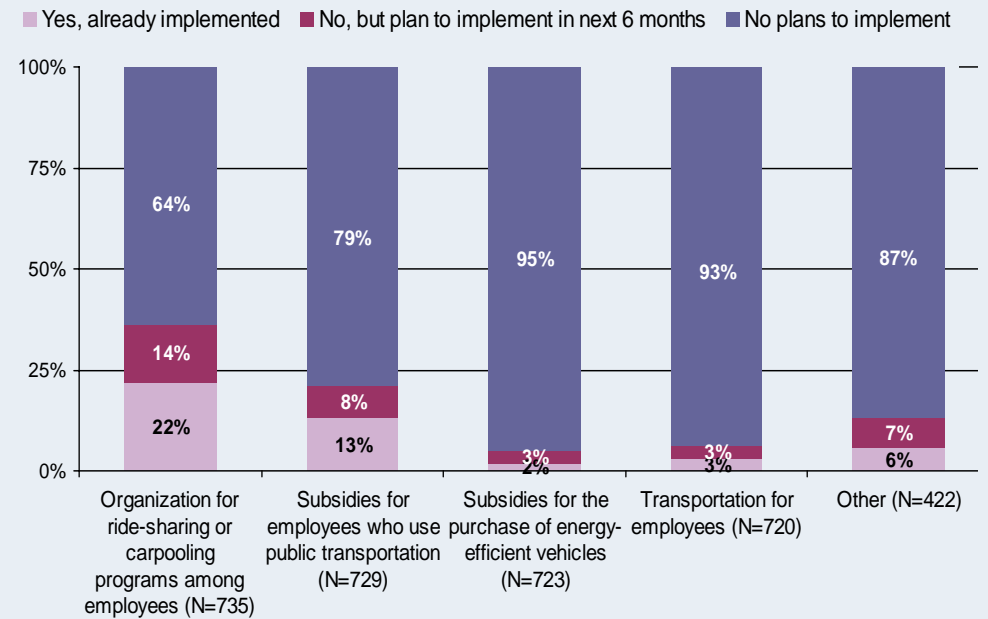


Initiatives to mitigate gas price impacts North America

Initiatives firms are ALLOWING due to higher gas prices (% of firms)



Initiatives firms are PROVIDING due to higher gas prices (% of firms)



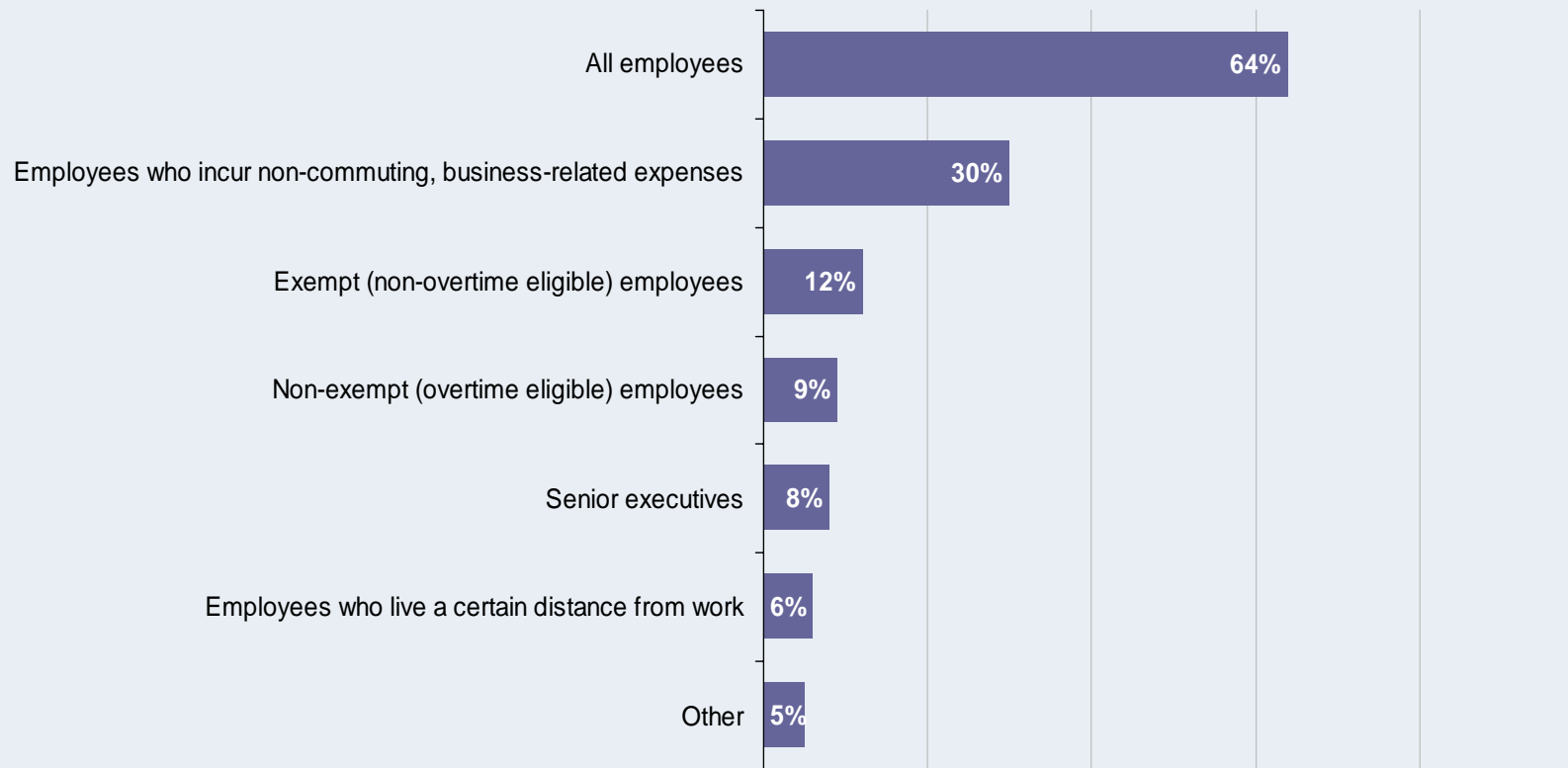
Question:

4. Has your company taken any of the following initiatives to mitigate the impact of higher gas prices on your employees?



Employee groups being offered initiatives North America

Employee groups to which initiatives are offered (% of firms)
N=632



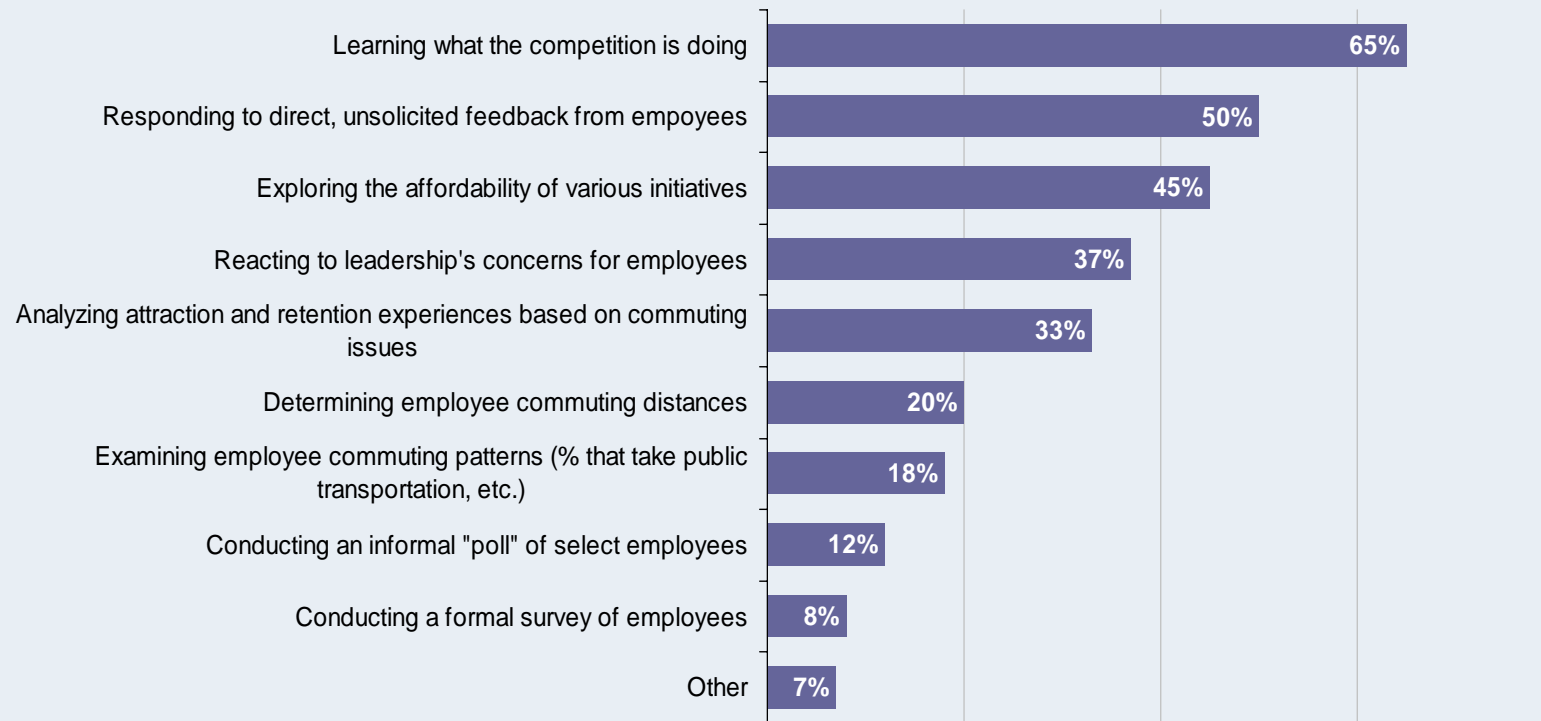
Question:

7. To which employee groups are these initiatives being offered?



Factors companies consider in deciding what actions to take North America

Factors considered by firms (% of firms)
N=680



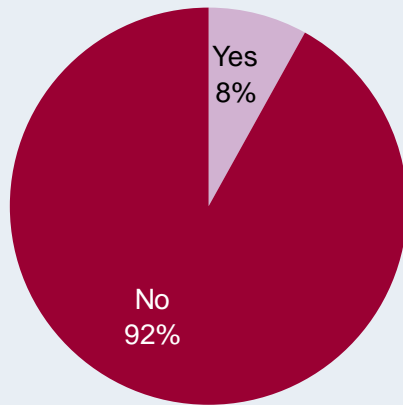
Question:

6. How is your company deciding what actions to take?

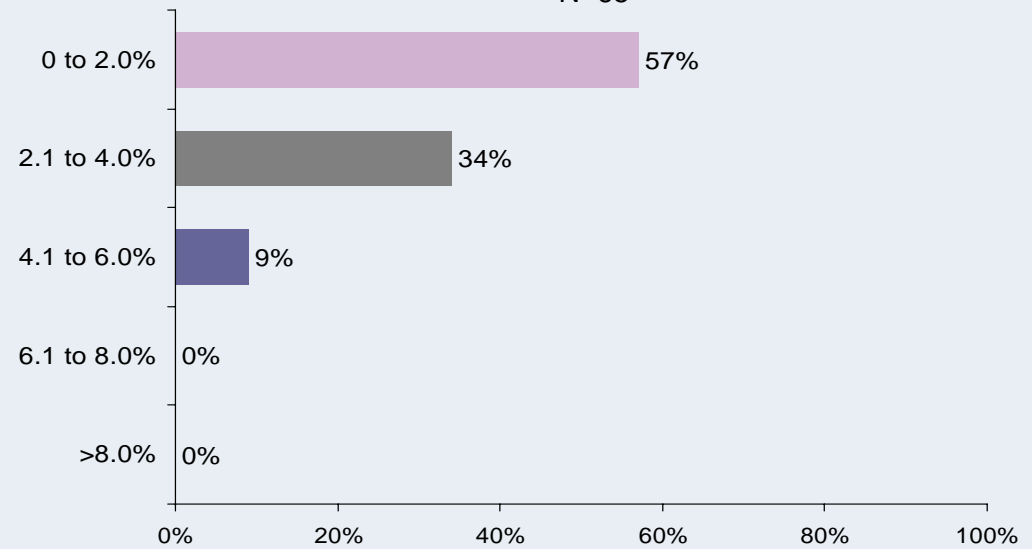


Effects on 2008 salary budgets/increases due to higher commuting costs North America

Increasing salary budget or ad hoc increases due to higher commuting cost (% of firms)
N=780



Percentage of increases (% of firms)
N=65

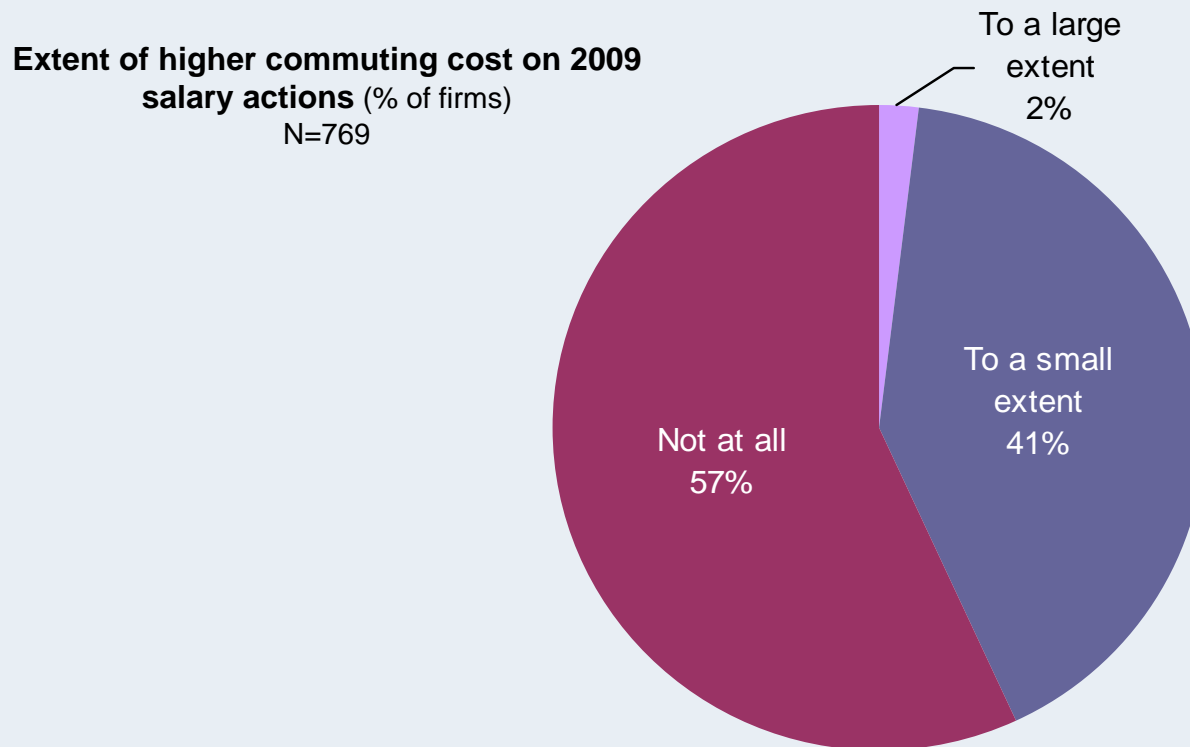


Question:

8. Have higher commuting costs prompted your company to increase its 2008 salary budget or consider ad hoc increases?



Effects on 2009 salary increases due to higher commuting costs North America



Question:

9. As you look ahead to your 2009 compensation budget, will higher commuting costs play a part in how much you anticipate increasing base salary?



Participant lists North American firms

20 VIC Management Inc.	ARISE Technologies Corporation	Brighton Beach Power	CFPC	CP	ePlus
3M Company	Arizona Public Service	Brink's Canada Limited	CGI Group Inc.	CPI Canada Inc.	Equitable Life of Canada
7-Eleven, Inc.	Arkema Canada Inc.	Brookfield Properties Ltd.	Chalk Media Service Corp.	Crate and Barrel	Equitable Resources, Inc.
99¢ Only Stores	Ascension Health	Buffalo & Fort Erie Public Bridge Authority	Champion Home Builders	Credit Union Central of Manitoba	ESI Canada
AAA Oregon/Idaho	Assurant Employee Benefits	Burnz Distribution	Chase Card Services	Cree, Inc.	ESOCO Orrington, LLC
Abbott Point of Care	AT&T	Burnham Holdings, Inc	Chemical Lime	Crescent Point Energy Trust	Estee Lauder
Abington Memorial Hospital	ATB Financial	Business Council of B.C.	Chemtrade	Cross Country	Esterline Advanced Input Systems
ABSA	ATCO Power	Butler Animal Health Supply, LLC	Chevron Canada Limited	Crown Castle	Ethypharm Inc.
ACE INA Insurance	ATS Corporation	C.W.Carry Ltd.	Child Health Corporation of America, Inc.	CROWN Metal Packaging Canada LP	Evonik RohMax Canada Inc.
ACI Worldwide	Aurora Health Care	CAA North & East Ontario	Children's Mercy Hospitals & Clinics	CSA	Exchange Solutions
ACI Worldwide (Canada) Inc.	Autoliv	CAA South Central Ontario	Chubb Insurance	CSC	Farallon Resources
Adena Health System	Autoliv Electronics Canada	CAAT Pension Plan	CIBC Mellon	Cummins	FBL Financial Group, Inc
ADP	AutoZone	Cadbury	CIMply	CWB Group Industry Services	federated cooperatives
ADP Canada	Aviva Canada	Calgary Airport Authority, The	Cintas Canada Limited	D. A. Stuart Company	Federated Insurance Company of Canada
ADP Dealer Services	baker botts llp	Calgary Board of Education	Cirque du Soleil	DACCO	FedEx Express
Advanced Medical Optics, Inc.	Baker Hughes Incorporated	Calgary Health Region	Clitrix Systems, Inc.	Dallas Nephrology Associates	FedEx Express Canada
Advanta	BankAtlantic	Camden Property Trust	City of Burlington	DALSA	FedEx Office
AECOM	Baptist Health System	Cameco Corporation	City of Guelph	Danbury AeroSpace	Fidelis Care New York
AEGON Canada Inc	Barry Callebaut	Cameron	City of Las Vegas	Danone Inc.	Finance Authority of Maine
AET Inc., Limited	Basic American Foods	Campbell Company of Canada	City of London	Dawn Food Products	First Calgary Savings
Agrium Advanced Technologies	Basic Research, LLC	Canada Colors and Chemicals Limited	City of Ottawa	DealerTrack, Inc.	First Citizens
Air Canada	Bata Limited	Canada Health Infoway	City of Richmond	Decommissioning Consulting Services Limited	First Horizon
Air Liquide Canada	Bates College	Canada Post	City of St. John's	DENSO Manufactory Michigan Inc	Fiserv
Airgas	Baxter Corporatino	Canadelle	Clarian Health	Derrick Concrete Cutting & Construction Ltd.	Five Star Quality Care
Ajilon	Baxter Regional Medical Center	Canadian Bankers Association	Clayburn Industrial Group Ltd.	Diageo North America	Fluor Canada Ltd.
Aker Solutions	BC Children's Hospital Foundation	Canadian Forest Products Ltd.	Clearwater Seafoods	Dimension Data	FM Global
Albermarle Corporation	BC Hydro	Canadian General-Tower Limited	CN	District of West Vancouver	Footstar
Albert College	bcit	Canadian Health Services Research Foundation	Cobalt	DMI - Peace River Pulp Division	Ford
Alberta Envirofuels Inc.	Bechtel Canada Co.	Canadian Medical Association Holdings Incorporated	Coca Cola	Dominion Blueline inc.	Form & Build Supply Inc.
Alcon	Bechtel Corp.	Canadian Medical Protective Association	Cogeco	Dominion Colour Corporation	FortisAlberta
Aleris International	Bell Canada	Canadian Pacific	Cognis Oleochemicals Canada Limited	Dover Downs	FortisBC Inc
Alfa Insurance	Bendix Commercial Vehicle Systems LLC	Canadian Tire Financial Services	Colgate-Palmolive Canada Inc.	Dow Corning Corporation	Fortune Energy Inc.
Alfagomma Industrial S.p.A.	Bioness Inc.	Canadian Western Bank	Collective Brands, Inc.	DP World Canada	Four Seasons Hotels and Resorts
Allegiant Air	Bio-Rad Laboratories	Candian Forest Oil Ltd	Coloplast Corp	Drake, Beam, Morin	Fowler White Boggs Banker P.A.
Allied Pilots Association	Biovail Corporation	Canexus Limited	Community Foundation of Ottawa	Ducks Unlimited Canada	FPIInnovations Paprican Division
Alpha Group	Bj Services	Canfor Pulp limited Partnership	Community Memorial Health System	Duke Energy	FPL Group, Inc.
Alpha Natural Resources	Black & Decker Canada Inc	Canon USA	Compass Bancshares	E. I du Pont Canada Company	Franklin Templeton Investments
AltaGas Utilities Inc.	Black Photo Corporation	Canwest	Compass Group	E.ON U.S. LLC	Frito Lay Canada
AMEC	Blue Cross Blue Shield of Florida	Capilano University	Compass Group Canada	Eastern Construction Company Limited	Froedtert Memorial Lutheran Hospital
Amedisys	Blue Cross Blue Shield of Michigan	Capital Safety	Computer Sciences Canada Inc.	EastLink	Frost Bank
American Ecology Corporation	Blue Cross of Idaho	CapitalCare	Conservation International	Eaton Corporation	Fugro Airborne Surveys
American Express Company	BlueCross BlueShield of Tennessee	Carilion Clinic	Considar Metal marketing	EDS Canada Inc.	Gamma-Dynacare
American Gem Society Lab	BMROSS	Carillion	Consolidated Container	Edward Jones	Gap Inc
American Medical Systems	Boardwalk Rental Communities	Carlton Cards Limited	Constellation Brands, Inc	Edwards Lifesciences	Gap Inc (Canada)
American Modern Insurance Group, Inc	Boart Longyear	Catalina Marketing	Con-way Inc.	eFunds Canada Corporation	General Dynamic Land Systems
American Power Conversion	Boart Longyear	Cavendish Agri Services	Corn Products International	Elk Valley Coal Corporation	General Electric
AmeriGas Propane	Boehringer Ingelheim Canada Ltd.	CCS Corporation	Corporate Express	EMD Serono Canada	General Mills Canada
AmerisourceBergen Corporation	Bombardier Transportation	CDL Systems Ltd.	Corporation Winnipeg, MB.	Emergis, a TELUS Group	Genpharm ULC
Anderson Energy Ltd.	Boston Properties	CDS Clearing and Depository Services Inc.	County of Lennox & Addington	ENABIL Solutions Ltd.	Genuine Parts Company
Apex Industries Inc.	Boston Scientific	CE Franklin Ltd	Court Holdings Ltd.	EnCana Corporation	Genworth Financial Canada
APL Limited	Bpr-Bechtel	Centene	Covance	Enflex Systems Ltd	Georgetown College
Apotex Inc.	Brewers' Distributor Ltd.	CenterPoint Energy	Cowan Insurance	Energy Resources Conservation Board	Getronics Canada Inc
Apple Canada Inc.	Bridgestone Americas Holding, Inc.	CenturyTel	Cox and Palmer	Enerplus Resources Fund	Gibson Dunn & Crutcher LLP
Aprimo, Inc.	Bridgewater Systems	CF Industries, Inc.	Cox Communications	EPCOR Utilities Inc.	Giesecke & Devrient America, Inc.



Participant lists North American firms (cont'd)

Global Reinsurance Company
Golder Associates Ltd.
Good Samaritan Society
Goodrich Landing Gear
Gorton's
Goss International
Grand & Toy
Graymont
Great Canadian Gaming Corporation
Great Clips, Inc.
Groupement des assureurs automobiles
GROWMARK INC.
Haggar Clothing Co.
Hain Celestial Group
Halcrow Yolles
Halifax Dartmouth Bridge Comission
Halifax International Airport Authority
Halifax Regional Municipality
Hamilton Port Authority
Hanger Orthopedic Group
Hannover Life Re
Hardin Memorial Hospital
Hatch Ltd.
Hawaii Employers Council
Healthways
Herbalife
Hershey Canada
High Noon Productions LLC
Hilcorp Energy Company
Hillenbrand, Inc.
Hill-Rom Holdings, Inc.
Hitachi Consulting Corporation
HJ Heinz
HNTB
Holliday Fenoglio Fowler, L.P.
Holt Renfrew Ltd.
HorizonBay
Howard Regional Health System
HRMS Danaher Motion
HSBC Bank
Hudson's Bay Company
Huhtamaki Americas
Husky Energy
Husky Injection Molding Sytems
Hydro Ottawa Ltd.
Hydro-Québec
IBM Canada Ltd.
ICBC
IDEXX Laboratories Inc
IFDS Canada
IKON Office Solutions
IKON Office Solutions Inc. (Canada)
Imperial Sugar Company
Import Tool Corp.

Indiana Blood Center
Industrial Alliance, Insurance and Financial Services inc.
Infinity Insurance
Infirmary Health System
Innovapost
InterfaceFLOR Canada Inc.
Interior Architects
International Paint
Investment Industry Regulatory Organization of Canada
IPEX Inc
Irving Group Moncton
ISO New England
ITT Water & Wastewater
John Brooks Company Limited
John Knox Village
John S. and James L. Knight Foundation
JohnsonDiversey, Inc.
Kansas City Life Insurance
Keane Canada
Kellogg Canada Inc.
Kennametal Ltd
Key Bank
Keyera Energy Management Ltd.
KFL&A Public Health
Kforce Inc.
Kinder Morgan Canada
King Pharmaceutical
king's daughters medical center
Kohler Co.
La Senza
Lakes Entertainment
LANXESS
Law Society of Upper Canada
Lawson Lundell LLP
LCBO
Leatherman Tool Group, Inc.
Levi Strauss & Co.
LifeBridge Health
LifeLabs
Liftow Limited
Liz Claiborne Canada
Loblaw Companies Limited
Lockheed Martin Canada
Lord Baltimore Capital Corporation
L'Oreal USA
Lowe's Companies Canada, ULC
Loyola College in Maryland
Lufhansa
Lumec
M&T Bank
Macrovision Solutions Corporation
Maestro Group
Magellan Health Serviced
Magellan Midstream Partners, LP

Makita Canada Inc.
Mancal Corporation
Maple Leaf Foods
Maple Leaf Foods Inc.
MARC USA
Marine Atlantic Inc.
Mark's Work Wearhouse
MARTA
MasterCard Canada
McCormick & Company, Inc.
McCormick Canada
McCormick Rankin Corporation
McDonald's Corporation
MCG Health
McKesson
MDA
MDS
Medicine Hat Lodge Resort Casino Spa
MEDRAD
MedStar Health, Inc.
Medtronic
Mercer
Meridian Lightweight Technologies Inc
Messier-Dowty
Methodist Le Bonheur Healthcare
MetLife Canada
Metro Canada Logisitics
Metro Inc
Metro Vancouver
Miami University
Michelin North America (Canada) Inc.
Microsoft Canada
Microsoft Corp
MicroStrategy, Inc.
Midwest Research Institute
Mitten Inc.
Mitten Inc. (Canada)
Monarch Industries
Monarch Industries (Canada)
Moneris Solutions
Mori Seiki USA, Inc.
Morrison and Foerster
Moseley Associates, Inc.
Motorola Canada Ltd.
Mount Marty College
MSA
MSVU
MTI
MTS Allstream Inc.
Mueller Water Products
munich life management corp
Myron Smarter Business Gifts ULC
NAIT
NAL Resources

National bank of Canada
National City Corporation
National Energy Board
National Security Technologies, LLC
NAV CANADA
Navistar Canada, Inc.
NB Power Holding Company
NCCI Holdings, Inc.
NCPA
Nestle Canada Inc.
Newalta Corporation
Newell Rubbermaid
Nexans
Nexen Inc.
Nike Bauer Hockey
Nokia
Nortel
North Highland
MEDRAD
NOVA Chemicals Inc.
Novocol Pharmaceutical of Canada
NSTAR
NuVista Energy
Nycomed US Inc.
Omega Tool Corp.
Ontario Power Generation
Ontario Teachers' Pension Plan
Onyx Construction
OOCL (USA) Inc.
OSI Geospatial Inc.
Otis Elevator Company
Otter Tail Corporation
Oxford Industries Inc
Oxford Properties Group
Pacific & Western Bank of Canada
Pacifi Inc.
Pacific Dental Services, Inc.
Pacific Medical Centers
Pan-American Life Insurance Company
Panasonic Canada Inc.
Papa John's International, Inc.
Parker Hannifin Canada
Parkview Health
Patrick Cudahy Incorporated
Peinture SICO Inc.
Pembina Pipeline Corporation
Penn West Petroleum Ltd.
Pennsylvania Real Estate Investment Trust
Percepta
Perth & Smiths Falls District Hospital
Peterson Pontiac Buick GMC Alta Inc
Pfizer Canada Inc.
Pharmasave Drugs (National) Ltd.
PHH
Philadelphia College of Osteopathic Medicine

Philip Morris USA, Inc.
Piedmont Natural Gas
Pier 1 Imports
Pioneer - A Dupont Company
Porsche Cars North America
Potash Corporation of Saskatchewan Inc.
Practice Solutions Software
Premera Blue Cross
Premier, Inc.
Primus
Prince Rupert Grain Ltd.
Printpack Inc.
Procter & Gamble
Propak Systems Ltd
Protective
Providence Healthcare
Provident Bank
Provident Energy Ltd.
PSCU Financial Services
Psion Teklogix Inc.
PTAC Petroleum Technology Alliance Canada
Public Service Commission of Nova Scotia
Purulator Courier Ltd.
Quebecor Media inc.
QuickPlay Media Inc.
Quicksilver Resources Canada Inc.
Quintiles Transnational Corp.
Quixtar Canada Corporation
R.V. Anderson Associates Limited
RAND
RB&W Manufacturing LLC
RCPSC
Recall
Regent Resources Ltd.
Region of Halton
Region of Waterloo
Reitmans Canada
ResCare
Research in Motion
RGO Office Products
Rheem Canada Ltd./ Ltee
Rice University
RJ Engineering Ltd
RMT Robotics Ltd.
Roche Diagnostics
Rogers Communications Inc.
Rogers Corporation
Rona inc
Rotork Controls (Canada) Ltd.
Rowan Companies, Inc.
Roux Inc.
Ruby Tuesday
Rush University Medical Center
Russel Metal Inc.

S&T Bank
Saint Meinrad Archabbey
Samuel, Son & Co., Limited
Sandoz Canada
Sanofi-Aventis Canada Inc.
Sauer-Danfoss
Sazerac Company
Schneider Electric
Schneider Electric (Canada)
Scripps Networks Interactive, Inc.
SDS
Seaboard Corporation
Searles Valley Minerals
Seaspan International Ltd.
Seaspan Ship Management Ltd.
Secrétariat d u Conseil du Trésor
Segway Inc.
Sentara Health Systems
Service Net Solutions, LLC
Shands Healthcare
Shaw Canada
Sherwin Williams
Shoppers Drug Mart
Siemens Medical Solutions
Siemens Milltronics
Silgan Containers
Silverton Bank
Simpson Investment Company
SITA
Sleeman Breweries Ltd.
SMDC
SNC-Lavalin
Societe General Corporate Investment Banking
Sonneborn Refined Products
Sonoco Canada Corporation
Sony of Canada Ltd.
Sorin Group
Sperian Protection USA, Inc.
Spherion
Springer Science+Business Media
St. Joseph's Health Care, London
Standard Life
Stanley Canada
Staples
State Volunteer Mutual Insurance Co.
Stoll Keenon Ogden PLLC
Stolt-Nielsen USA Inc.
Strathcona County
Stream
Subaru of America, Inc.
Suburban Hospital
SUEZ Energy North America
Sun Life
Sun Microsystems



Participant lists North American firms (cont'd)

Sunrise Senior Living	The TDL Group Corp.	Volunteers of America
Sun-Rype Products Ltd.	The TDL Group Corp. (Canada)	VON Canada
SunTrust Bank	The Yankee Candle Company, Inc.	VWR International
Superior Bank	Third Brigade	W.K. Kellogg Foundation
Superior Essex	ThyssenKrupp Safway, Inc.	W.R. Grace & Co.
Susser Holdings	Timberland Equipment Limited	Wakefern Food Corp
Swiss Re Life & Health Canada	Time Inc.	Watkins
Sykes Assistance Services Corporation	TMX Group	Watson Pharmaceuticals, Inc.
Symantec Corporation	Toshiba of Canada Limited	WCNOC
Symcor	Totten Sims Hubicki Associates	Weir Canada Inc
Sympatico/Msn	Town of East Gwillimbury	Wells Fargo
Syncrude Canada Ltd.	Town of markham	Wendy's Int'l Inc.
Tarion	Township of Clearview	West Marine
Taro Pharmaceuticals U.S.A., Inc.	Toyota Canada Inc.	Western Maryland Health System
Taylormade-Adidas Golf Company	Toyota Engineering and Motor Manufacturing	Westinghouse Electric Company, LLC
TDIndustries	TOYS R US	Wheaton Franciscan Healthcare
Teck Cominco Limited	TransCanada PipeLines Limited	Wheels Group, Inc.
TECO Energy	Transcontinental inc	Whitney National Bank
TEL Epion, Inc.	TriHealth, Inc.	Wilmington Housing Authority
Telesat	Trillium Health Centre	Winners Merchants International L.P.
Tellabs	Trinity Valley Electric Cooperative	Wolseley Canada
Telogy LLC	Truman Medical Centers	World Vision
TELUS	TRW Automotive	WorleyParsons MEG
Temple-Inland	TSI Terminal Systems Inc.	Xerox Canada Limited
Tempur-Pedic North America Inc.	TSSA	Yellowbook
Tenaris	TU Group	Yukon Government
Tension Envelope Corporation	Tucows	Yum! Restaurants International (Canada) LP
Terasen Gas	Tupperware Brands Corporation	Zargon Energy Trust
Teva Neuroscience	TVB.ca	Ziff Energy Group
Texas Association of School Boards, Inc.	TW Telecom	Zircatec Precision Industries Inc
Texas Mediacal Center	U.S. Bank	Zurich Canada
The Austin Diagnostic Clinic	UAHSF	
The Benefit Services Group, Inc.	UFPC	
The Brick Group	UHN	
The Brink's Company	Ultra Electronics Maritime Systems	
The Brock Group	Ultramar	
The Canadian Chamber of Commerce	Uniboard	
The Cheesecake Factory Incorporated	Unisys Canada Inc.	
The Children's Home, Inc.	United Farmers of Alberta Co-operative	
The Children's Medical Center	United Rentals	
The Christian and Missionary Alliance	Univar Canada Ltd.	
The Co-operators	Universal Music Canada Inc.	
The CUMIS Group	University of British Columbia	
The Dominion of Canada General Insurance Company	University of Louisville Hospital	
The First Church of Christ, Scientist	University of Western Ontario	
The Forzani Group Ltd.	UNM Hospitals	
The Garden City Group, Inc.	UPM-Kymmene	
The Home Depot Canada	Vancity Credit Union	
The Joint Commission	Vanderbilt University	
The Navigators of Canada	VCNA/St Marys	
The Neil Jones Food company	Verint Systems, Inc.	
The North West Company	Vertis Communications	
The Salvation Army	Viking Pump Canada	
The Source By Circuit City	Vincor Canada	

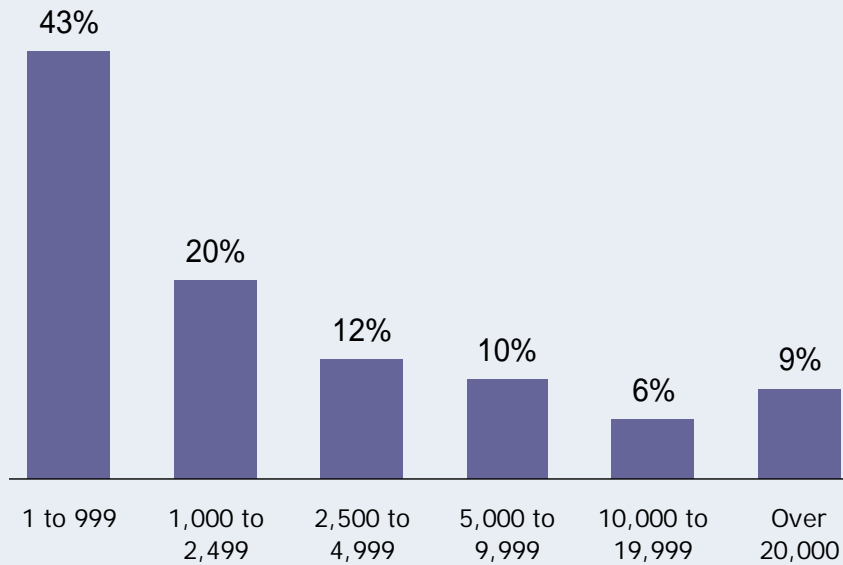


North America participant profile



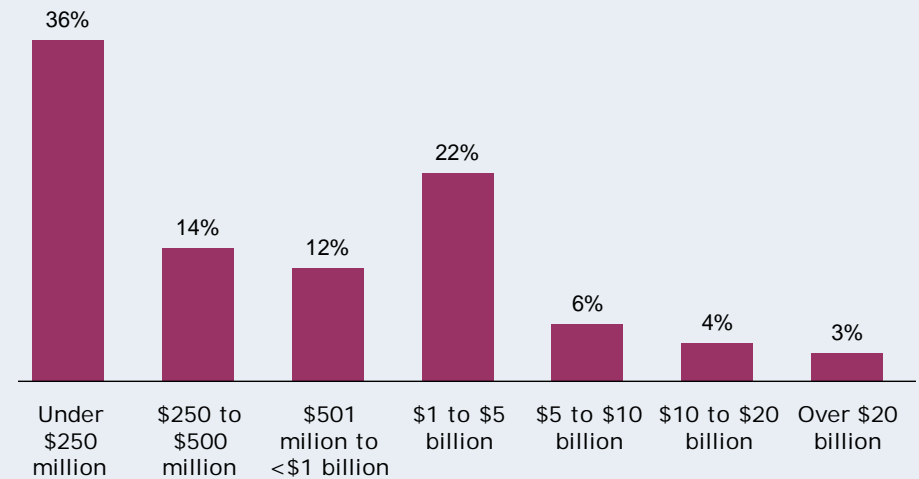
Profile of North American participants Number of employees and revenue

Number of employees
(% of firms)



N=787

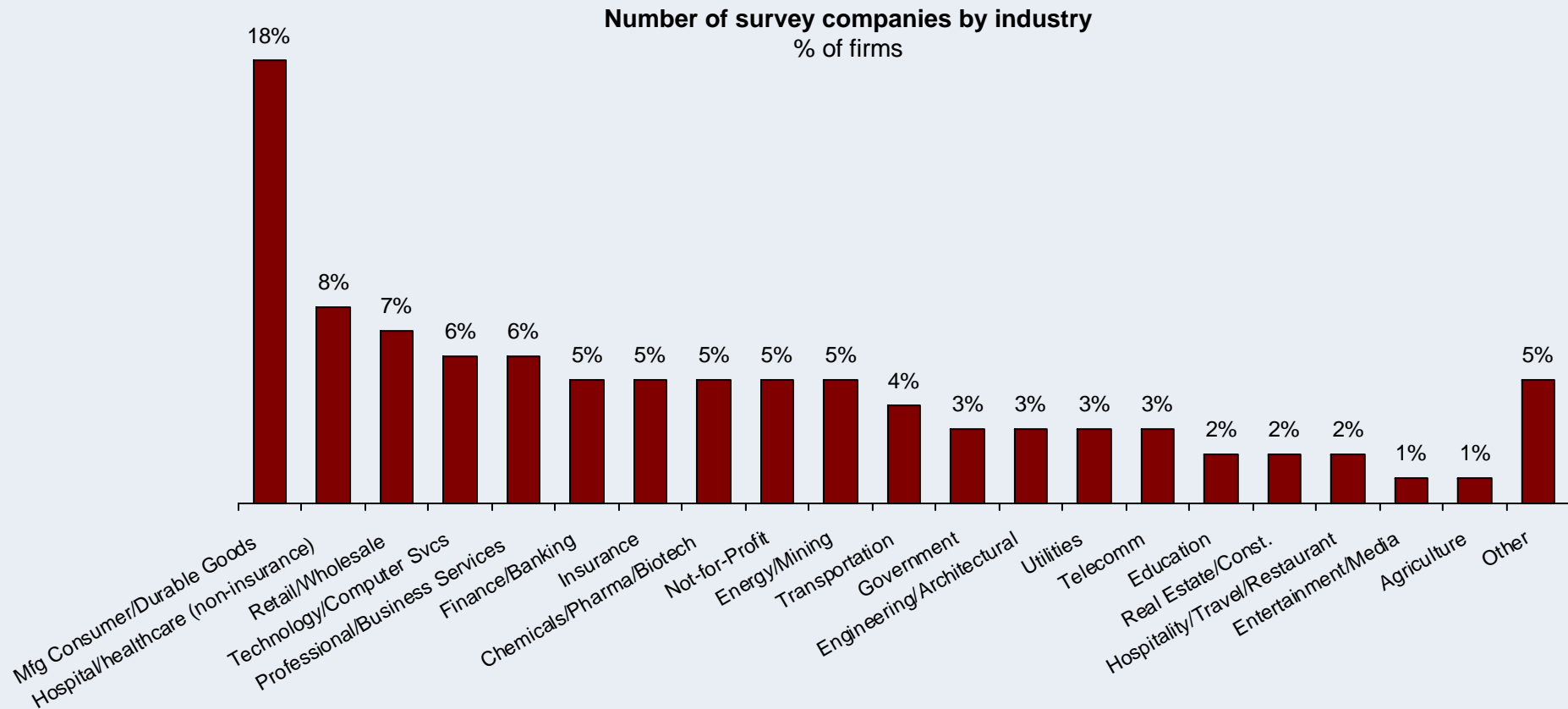
2007 revenue
(% of firms)



N=787



Profile of North American participants Industries



N=787