



December 1, 2009

Hon. Leona Dombrowsky  
Minister of Agriculture Food and Rural Affairs  
Minister's Office  
11th Floor, 77 Grenville St.  
Toronto, ON  
M5S 1B3

Dear Minister Dombrowsky:

We are writing today to seek your support in extending the Ontario Apprenticeship Training Tax Credit (ATTC) to employers of foodservice/food production trade apprentices of bakers, baker patisserie and cooks. BAC along with the Ontario Restaurant Hotel & Motel Association (ORHMA), have asked Minister of Finance Duncan for access to the ATTC and details regarding this request were provided to your Chief of Staff, Ms. Shelley Potter at a November 12, 2009 meeting. We are simply asking for equitable treatment for baker, baker patissier and cooks with the more than 100 apprenticed trades currently benefiting from the ATTC.

Since 2004, Ontario's ATTC program has been an important incentive for employers to take on apprentices and has served to recognize that an employer plays a significant role in cultivating skilled workers into the labour market. The tax credit reimburses corporations and unincorporated businesses a percentage of eligible expenditures per qualifying apprentice. In the province's 2009 budget the ATTC rate was increased from 25% to 35% and enhanced to 45% for small businesses. The budget also increased the maximum credit from \$5,000 to \$10,000 per taxation year.

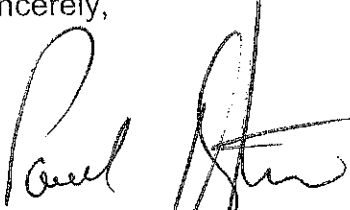
However, to the disappointment of BAC and ORHMA, the ATTC Program continues to remain inaccessible to employers of Red Seal certified baker, baker patissier and cook positions leaving Ontario the only province in the country without a rebate program to support recognized trades in the foodservice industry.

We appreciate the government's leadership on the issues of apprenticeship and skills training and its recognition that enhancing the apprenticeship system is essential to building the skilled workforce Ontario needs to compete in the economy of today and tomorrow. Extension of the ATTC to baker, baker patissier and cooks will further


demonstrate the government's commitment not only to apprenticeship and skills training but also the province's foodservice/food production sectors.

We appreciate your consideration of our request. Should you or your officials require further information or have additional questions please do not hesitate to contact me directly.

Sincerely,



Paul Hetherington  
President & CEO

 Mr. Tony Elenis, President & CEO  
Ontario Restaurant Hotel & Motel Association

*The Baking Association of Canada (BAC) is a nationally registered, not-for profit trade association representing the country's \$5 billion commercial, retail and in-store bakeries. In Ontario, home for almost 60% of the nation's bakery production, BAC members represent approximately \$2.2 billion in annual shipments. As for employment, the province's baking sector is the largest single food processing sector, with in excess of 20,000 workers of which some 15,000 are employed by BAC members.*