

The Bottom Line

Profile

For balanced, timely and hard-hitting coverage of the issues facing the accounting industry, financial professionals turn to *The Bottom Line*. In a world growing more financially complex every day, industry thought leaders rely on *The Bottom Line's* concise and unbiased coverage to help shape their perspectives and strategies.

Established in 1985, *The Bottom Line* is the only fully independent publication serving the memberships of all Canada's major accounting bodies. With a **CCAB audited** circulation of 31,363* every issue enjoys remarkable, top-tier penetration with professional decision-makers and managers.

Through a broad network of contributing writers, *The Bottom Line* tackles emerging issues and tracks trends that Canadian accountants need to know about, both at home and on foreign shores.

Published 16 times annually, *The Bottom Line* is the vehicle of choice for advertisers seeking to widen their brand exposure throughout key accounting demographics.

Each issue features:

- Compelling news coverage that critically appraises the full spectrum of issues, in a concise and reader-friendly manner.
- Commentary from leading experts in their fields on topics such as investing, accounting-related software and technology, tax issues and emerging legal trends related to taxation.
- Focus sections in each issue that feature expert, in-depth exploration of topics and developments in accounting, including the top 30 firms, marketing, IFRS, forensic accounting and fraud, e-commerce and financial planning.
- A must-read digest of important tax cases adjudicated recently.

The Bottom Line has an average of two readers per copy (approximately 64,000 readers - Insignia Marketing Research Inc. 2005).

* CCAB Circulation Statement / June 2009 / Mid-May Edition



Demographics

Personal Profile

	%
Gender	
Male	77
Female	23
Age	
35-44	26
45+	74

Total Household Income

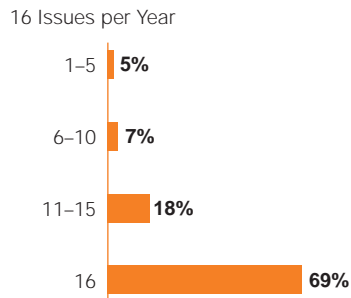
<\$100,000	23
\$100,000 – \$150,000	31
\$150,001 – \$200,000	30
\$200,001+	16

Subscribers to *The Bottom Line* are affluent, with an average household income of \$135,000.

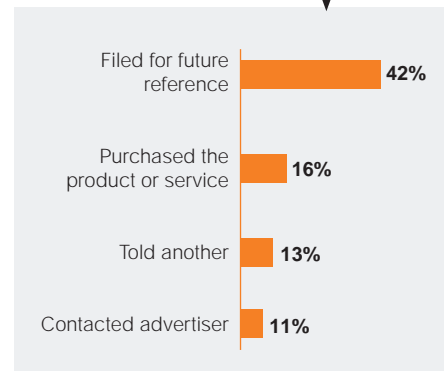
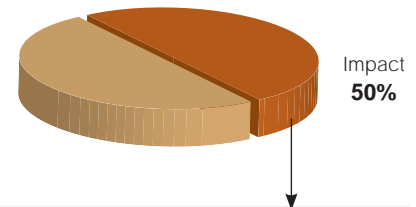
Professional Accreditations

Total Sample (300)	%
Accounting (net)	94
CA	56
CGA	26
CMA	14
CPA	1

Number of Issues Read Annually



Impact of Advertising












- Advertising has tangible impact.
- Half of all subscribers recall having been touched by advertising in *The Bottom Line*.
- 4 out of 10 have filed ads from *The Bottom Line* for future reference.
- 16% have purchased a product or service as a result of having seen an ad in *The Bottom Line*.

***The Bottom Line* is a highly effective publication for reaching key decision makers.**

Over three-quarters of subscribers are the key decision makers or have final authority for office-related acquisitions and leasing.

Research conducted by Insignia Marketing Research Inc. 2005.

2010 Display Advertising Rates

Size (width x height)		1-2 times	3-5 times	6-8 times	9-12 times	13+ times
FULL PAGE 10 1/4" x 14" (980 agates / 5 x 196 agates)		\$7,950	\$7,645	\$6,970	\$6,180	\$5,580
MAGAZINE PAGE 8" x 10" (560 agates / 4 x 140 agates)		\$5,515	\$5,305	\$4,840	\$4,315	\$3,900
HALF PAGE 10 1/4" x 7" (500 agates / 5 x 100 agates)		\$5,170	\$4,980	\$4,385	\$3,855	\$3,560
ONE-THIRD PAGE 6" x 7" (300 agates / 3 x 100 agates)		\$4,080	\$4,055	\$3,585	\$3,235	\$2,900
ONE-QUARTER PAGE 4" x 9" (252 agates / 2 x 126 agates)		\$3,030	\$2,805	\$2,565	\$2,315	\$2,060
ONE-SIXTH PAGE 4" x 6" (170 agates / 2 x 85 agates)		\$2,185	\$2,110	\$1,930	\$1,715	\$1,565
ONE-EIGHTH PAGE 4" x 4 1/2" (120 agates / 2 x 60 agates)		\$1,865	\$1,760	\$1,600	\$1,430	\$1,300
PROFESSIONAL CARD 4" x 2 1/8" (60 agates / 2 x 30 agates)		\$485	\$445	\$420	\$395	\$350
EAR LUG 2" x 1"		\$1,150	\$1,030	\$895	\$765	\$645
BASEBAR 10 1/4" x 2 1/8" (150 agates / 5 x 30 agates)		\$1,990	\$1,925	\$1,840	\$1,560	\$1,400

Agency Commission — 15% of gross billings to accredited agencies only.

GST will apply to above rates.

Surcharge for guaranteed position — 10%.

Typesetting Fee — 15%.

All advertising copy subject to approval of the publisher.

Process Colour \$1,120 Extra

One Colour \$470 Extra

Please forward all artwork for *The Bottom Line* to: tblartwork@lexisnexis.ca

2010 Editorial Calendar (16 Issues)

Issue No.	Issue Date	Booking and Material Closing Date	Mailing Date	Special Focus Topic
2601	January	December 4	December 14	Year in Review
2602	February	January 8	January 18	E-commerce & Information Technology
2603	March	February 5	February 16	Governance/Compliance
2604	April	March 12	March 22	Canada's Accounting Top 30
2605	May	April 9	April 19	Forensic Accounting & Fraud
2606	Mid-May	April 23	May 3	Education for Accountants
2607	June	May 7	May 18	IFRS
2608	July	June 11	June 21	Annual Software Vendors Directory
2609	August	July 9	July 19	Accounting Publications
2610	September	August 6	August 16	Payroll & Human Resources
2611	Mid-September	August 27	September 7	Marketing
2612	October	September 10	September 20	Giving Back
2613	Mid-October	September 24	October 4	Employment
2614	November	October 8	October 18	Starting Your Own Firm
2615	Mid-November	October 22	November 1	Toronto Financial Technology Show
2616	December	November 12	November 22	Financial Planning

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Inserts and Polybags

The most visible way to advertise your message is through direct mail distribution. Your announcement cards, catalogues, promotional postcards, flyers, newsletters or brochures can be distributed between the advertising pages, as an insert. You also have the option of placing the insert on the outside of the publication wrapped in plastic, as a polybag.

Inserts are the most up-front form of advertising available. Your message will reach your target audience in personally addressed copies, making it an efficient, affordable alternative to renting independent lists. You may select full-run distribution, or you may request zoning, which targets those professionals in specific postal code areas.

For maximum impact, inserts or polybags may be combined with strategic use of on-page advertising and teasers — the affordable alternative to direct mail.

	Full Run	Zoned
Insert	\$180 per 1,000	\$230 per 1,000
Polybag (includes one insert piece)	\$290 per 1,000	\$335 per 1,000

Maximum Size:

8 1/2" x 11" (folded to 8 1/2" x 5 1/2") piece.

Weight:

Maximum 5 grams. Overweight charges apply.

Booking Deadline:

Inserts must be booked at least three weeks in advance.

Material Deadline:

Your inserts must arrive no later than the Monday, 11 days prior to the issue date.

Shipping Instructions:

Please ship sufficient quantities directly to —

Reliable Bookbinders

20 Rolark Drive

Scarborough, ON M1R 4G2

Tel.: 416-291-5571

Fax: 416-291-3669

All boxes must be marked "THE BOTTOM LINE" with issue date and quantities.

Careers and Professional Directory

The Bottom Line Careers Section offers your firm the opportunity to recruit candidates from across Canada. Our readership includes Accountants, Administrative and Financial Management, Controllers and Executive Management.

The Bottom Line Professional Directory provides an effective advertising opportunity for firms with smaller budgets to increase awareness and generate new business.

For frequency rates, please contact your Account Executive.

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tblartwork@lexisnexis.ca

The Bottom Line Web Site

www.thebottomlinenews.ca

Profile

A logical enhancement to your on-page advertising, *The Bottom Line* Web Site keeps your business current with the 21st century. Bold graphics and an easy-to-read format make *The Bottom Line* Web Site a must in your advertising program.

Updated with each issue, the site contains the most current top news stories and other important information to encourage accounting and financial professionals to visit the site regularly.

2010 Banner Advertising Rates

Size (width x height) Rate* (per month)

VERTICAL TOWER

2.2" x 8.3" (160 pixels wide x 600 pixels high) \$965
— remains until refresh or new viewer

TOP LEFT OR RIGHT BANNER

1.67" x 0.83" (160 pixels wide x 80 pixels high) \$430
— remains until refresh or new viewer

BOTTOM HORIZONTAL FOOTER/BASEBAR

6.5" x 0.83" (470 pixels wide x 60 pixels high) \$535
— appears when scrolling to lower portion of the page

BOTTOM LEFT OR RIGHT BANNER

1.67" x 0.83" (120 pixels wide x 60 pixels high) \$320
— appears when scrolling to lower portion of the page

**Minimum 4-month requirement.*

Links:

All advertisements include a hotlink capability at no extra charge.

Production Details:

Advertisers to supply creative in final GIF or JPEG format. Advertisement files must not exceed 150K.

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