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Dear readers

Welcome to the latest edition of Rafih Style Magazine—an issue that celebrates refined living, global inspiration, and the vibrant communities that shape our region.

In these pages, you'll find a dynamic look at the world of luxury automobiles, with a feature on Mercedes-Benz—where innovation meets sophistication in every model. For those with a taste for travel, we take you to the serene shores of Okinawa, Japan, offering an unforgettable blend of natural beauty, culture, and relaxation.

At home, we turn the spotlight on the Carrousel of the Nations, a beloved event that brings Windsor-Essex to life with food, music, and traditions from around the world. We also share the powerful story of the Kingsville Military Museum, a place where history is preserved with care and pride, thanks to a dedicated team of volunteers.

Thank you for continuing this journey with us. We're proud to bring you stories that inspire, inform, and celebrate a life well lived.

Warmly,

Terry Rafih
Chairman & CEO of the Rafih Auto Group



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Rafih Style Magazine is distributed to households and businesses in Windsor and Essex County. Rafih Style gives readers a taste of Southwestern Ontario culture. The publication also includes first-rate articles about lifestyle, luxury, business, travel, health & beauty, and the latest in automotive that transcend this specific geographical location.

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50 Years of Celebrating Diversity





HOW WINDSOR'S SIGNATURE FESTIVAL BRINGS CULTURES TOGETHER AND STRENGTHENS COMMUNITY BONDS

Written by Paula Just



Throughout history, Windsor has been a welcoming city for those seeking a new life, fleeing conflicts, and uncertainty. Refugees and immigrants from various parts of the world have found shelter and the opportunity here to rebuild their dreams. It is this richness of cultures, stories, and traditions that the Carrousel of the Nations has been celebrating for 50 years, transforming Windsor-Essex into a true mosaic of identity and belonging.

The festival, which takes place every June, brings together over 35 villages representing various nationalities through food, music, dance, and traditions. "The Carrousel of the Nations allows people from so many backgrounds to highlight their heritage and history. Over the past 50 years, it has grown, and now it is a staple of the summer!" said Fred Francis, Executive Director of the Multicultural Council of Windsor and Essex County (MCC), the organization behind the award winning event.



In 2025, the Carrousel of the Nations will take place on the following weekends: June 13, 14, 15, and June 20, 21, 22. The confirmed villages are Polish, Slovak, German, Italian, Greek, and Hungarian, with many more to explore. Each one opens its doors, inviting all to visit and share their cuisine, entertainment, and cultural heritage, free of charge.

"Everybody gets to enjoy those many different aspects of those different cultures without leaving their city or country," Francis added. He also believes the celebration promotes inclusion and helps combat racism and discrimination by providing authentic and immersive experiences. In the past two years, the event has won Attractions Ontario's Best Festival Award.

The Villages

The Polish village, which has been part of Carrousel of the Nations since its inception, is already confirmed. While traditional dishes like pierogies and sausages are always a hit, its spectacular dance performances are the main attraction. To Maria Kulesza, Vice president of the organizing committee and director of the Tatry Song and Dance Ensemble, the gathering is more than just a celebration—it is a connection to her Polish roots, especially for those like herself, who immigrated and had to start anew in a new country. "When I immigrated to Canada, having an event like this made me feel like I still had a connection to being back home. Carrousel of the Nations gave us an opportunity to connect and form new friendships."

Seeing younger generations singing and dancing reassures her

that the Polish heritage remains strong. What Maria values most about Polish heritage is its hospitality. "Polish people are a very hospitable group. We love nothing more than to host others and show them a good time. We love to sing and dance and share our love of this with others as well. Even if you are not Polish, we like to treat you like you are one of our own."

Germany will also be represented by the Teutonia Club, which has been involved with the festival since the very beginning. According to the club president, Nick Tonita, the village is the perfect blend of food and dance, drawing visitors across the county. While authentic cuisine and drinks are always a highlight, what stands out most to Nick are the friendships he has built over the years, strengthening the bonds among the German residents. "The Carrousel of the Nations allows many cultures to be displayed and is a staple for Windsor. New immigrants can get a taste of the city's share of inclusion and diversity by attending as many villages as possible," he said.

Greek culture and traditions are also prominently featured throughout the festival's two weekends. In addition to the famous loukoumades, or honey balls—fried dough drizzled and topped with sugar or cinnamon—the space will also feature performances. According to Thomas Papantonis, the President of the Greek Orthodox Community of Windsor, one of the most essential characteristics of the community is the concept of *philotimo*, a philosophy embraced by the Greek people that embodies empathy, compassion, and generosity. "It really describes our way of life, and there is no real way to explain or describe it. It simply has to be lived and experienced," he summarizes.

“Everybody gets to enjoy those many different aspects of those different cultures without leaving their city or country”

- Fred Francis

The Multicultural Council

To participate as an exhibitor, one must be a member in good standing with the MCC and reflect its mission to create a welcoming community for all through education, community engagement, and the promotion of diversity and equality. The operation of the many different villages largely depends on the ongoing commitment of volunteers who contribute year after year by preparing food, coordinating performances, and setting up exhibits representing their countries of origin.

While the villages bring history to life, the festival would not have been possible without the institution's work, which has been organizing the celebration for five decades. The MCC supports newcomers and refugees with housing, English learning, job training, social integration, and even medical assistance through an on-site clinic. “We assist people in everything anyone can imagine with resettling in a new country,” Francis summarized and added: “Sometimes it is not just about employment skills. Sometimes it is the need to meet people and go to a social setting to establish friendships so that you do not feel so isolated and alone. We do all of that.”

The organization has been a community Institution, for over fifty years. In addition to its many services, the MCC hosts an annual Awards Gala, which honors those who contribute to making the community a more welcoming place for all. In 2012, Rafih Auto Group Chairman and CEO, Terry Rafih, was honoured as the MCC Champion Award recipient.

The rise in immigration reflects the search for stability, freedom, and prosperity in Canada. “People want to come to Canada for several reasons: it is stable, free, and prosperous. It allows you to raise your kids in an environment where they can be educated, get a good job, and live a good life,” Francis explained.

He says promoting events like the Carrousel of the Nations ensures greater inclusion and is the key element to fighting racism. “When we show people that they can experience different cultures directly, talk to people from those cultures, and learn from them first-hand, it eliminates ignorance. And when we eliminate ignorance, we eliminate racism, bigotry, and discrimination,” he concluded.

Visit www.carrouselofnations.com/ for the latest updates on this year's festival, or stop by MCC's offices at 245 Janette Ave and 7651 Tecumseh Road East to explore their support services for newcomers.



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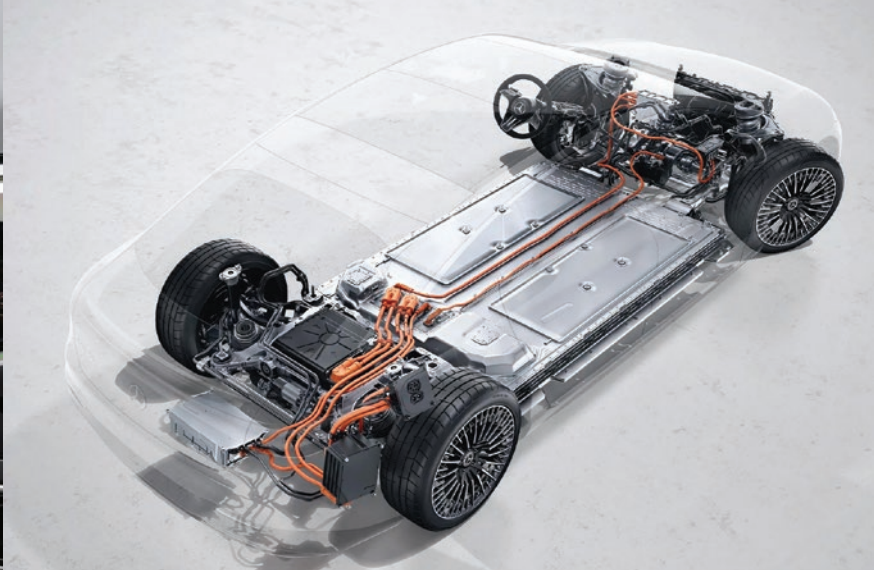
2025 Mercedes-Benz EQS: The Future of Electric Luxury Unparalleled innovation, performance, and elegance in a fully electric sedan

Written by Paula Just

For decades, Mercedes-Benz has defined excellence for automotive luxury. Now, with the 2025 EQS Sedan, the brand blends tradition with cutting-edge electric technology, delivering a vehicle that captivates with its sleek design while enhancing both performance and efficiency. The model arrives with significant upgrades, such as a 118 kWh battery, which increases its driving range, a new regenerative braking system, and a series of

adjustments that ensure an even more comfortable ride. One of the many highlights is the MBUX Hyperscreen, which integrates three screens into one continuous panel and offers intuitive, modern interaction. This is ideal for those needing a sophisticated, technological vehicle for everyday use.

The exterior design of the new model brings sophisticated updates that reinforce its identity of luxury and innovation. The 2025 EQS maintains the fluid and futuristic silhouette characteristic of Mercedes-Benz electric models, but now has refined details that make its presence on the streets even more striking. The front grille has been redesigned and now features a deep black panel integrated with the headlights, creating a more fluid and modern appearance. Also, new embedded chrome slats have been added. The traditional “three-pointed star” is now positioned vertically on the hood, reinforcing the premium identity of the model.



The car's sporty AMG Line bumper is standard, ensuring a more dynamic look. Furthermore, its aerodynamics are optimized: the body design maintains one of the lowest drag coefficients in the world (Cd 0.20), improving energy and road capability. The model also offers new wheel options and finishes.

The new 118 kWh battery provides an even greater range for the electric vehicle and powers all of its powertrain, which is based on permanent magnet synchronous electric motors. Additionally, it features technologies such as regenerative braking and a heat pump to optimize energy and increase range. Using residual heat from the electric components and the high-voltage battery to heat the interior minimizes the need to draw power for climate control, thus extending the vehicle's electric range.

The 2025 Mercedes-Benz EQS 580 4MATIC system can accelerate from 0 to 100 km/h in just 4.4 seconds.

The rapid acceleration is due to the 580 4MATIC version's dual electric motor, which provides an instant torque response, an advantage of electric vehicles over combustion-powered ones.

The 4MATIC® system is Mercedes-Benz's all-wheel drive, which automatically distributes engine power to all four wheels as needed. This technique ensures better grip and stability, especially in corners and wet or snowy roads. It also allows for better acceleration and responsiveness, as the car intelligently distributes force between the axles.

The EQS 580 4MATIC uses two electric motors, one on each axle (front and rear), delivering a balanced and powerful drive in any condition. The car also features the Disconnect Unit (DCU), which automatically disconnects the front motor when driving under low power demand conditions. This technology ensures that all-wheel drive is only engaged when necessary.





The 2025 Mercedes-Benz EQS is meticulously designed with passenger comfort in mind. In models with the Pinnacle Trim and Executive Interior Package, advanced features ensure an unparalleled travel experience. The front passenger seat can be folded down to create more space for rear passengers, while the rear backrest is adjustable up to 38 degrees. The seat depth is pneumatically adjustable. The seats also offer quick heating and heating for the neck and shoulders, ensuring superior well-being.

Even the standard rear seats have been enhanced: the backrest can now be adjusted from 27 to 36 degrees with just a touch, and an additional 5.08 mm of foam has been added to increase comfort. These details highlight Mercedes-Benz's commitment to providing exceptional comfort in all seating positions.

Technology is a standout feature in the EQS Sedan. The MBUX Hyperscreen, now standard, features an impressive 55-inch screen that integrates three displays into one continuous curved panel. This expansive interface offers intuitive access to vehicle controls and entertainment functions, making every journey more connected and enjoyable for tech-savvy users.

The 2025 Mercedes-Benz EQS Sedan is 100% electric and made for those who want a vehicle that does not depend on fossil fuels yet still offers long-range and efficient charging. It's for those who seek premium experience, innovation, and sustainability without compromising performance and comfort.

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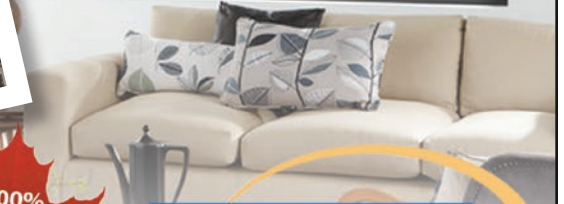
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THE NEEDS YOU

Written by Jessie Gurniak

Tucked away on a quiet street in Ontario's southernmost town, its humble brick exterior belies the richness of its contents. Step through its doors, however, and you enter a portal to over 150 years of military and local history—a treasure trove of artifacts, documents, uniforms, and personal stories that chronicle the experiences of Kingsville and Essex County residents who served their country with pride.

Founded by a group of passionate volunteers, the museum began with a simple mission: To preserve the memories and mementos of those who served. Today, it stands as a dynamic, ever-growing institution, run entirely by volunteers, that welcomes school groups, veterans, and curious visitors alike. What sets the Kingsville Military Museum apart is not just the impressive collection it houses, but the heart behind it. Every item, every display, every letter or medal tells a human story—a local story.

But to continue honouring those stories and expand their reach, the museum now needs the community's help. Plans are underway to expand the museum's physical space, build interactive exhibits for younger generations, hire dedicated staff to curate and conserve the collection, and ensure that the museum can continue operating for generations to come.

To support this mission, the museum has launched a fundraising campaign where donors are recognized with military-inspired titles:

- General – \$100,000+
- Colonel – \$50,000+
- Captain – \$25,000+
- Corporal – \$10,000+

Each rank represents not just a donation, but a commitment to preserving the legacy of our heroes.

The museum's exhibits span from the earliest military engagements in Canadian history to the modern-day peacekeeping missions that define Canada's role on the global stage. But what makes this museum truly unique is its ability to localize these global events, showing how the great wars of history impacted families right here in Kingsville.



DISPLAYS

Long before Canada became a confederation, young men from Kingsville answered the call to defend their communities during the Fenian Raids of the 1860s.

One of the lesser-known chapters in Canada's military history is brought to life through letters, photographs, and uniforms from the Boer War (1899-1902), when Canadian soldiers traveled to South Africa. The museum presents stories of bravery from Essex County men who served overseas long before the Great Wars. Those brave soldiers who returned from the Boer War were presented with a glass cane, made in the Glass Factory on Lansdowne Avenue from 1899-1904. Four of these canes are on display.

The "war to end all wars" changed the world and left an indelible mark on Kingsville. The museum holds letters from the trenches, rusted helmets, and trench art made from shell casings. Meanwhile, World War II saw many more of Kingsville's sons and daughters enter the fight. The museum showcases uniforms from RCAF pilots, naval uniforms, and gear used by infantrymen in Europe.

Visitors from across Ontario and beyond come to see what lies within its walls. Teachers bring students here to witness history beyond the pages of a textbook. Veterans return to find pieces of their past. And through it all, volunteers keep the doors open, the artifacts preserved, and the memories alive.

The museum also highlights Canada's post-WWII contributions to global peacekeeping efforts. Blue helmets, UN service medals, and gear from Afghanistan missions offer visitors a look at the evolving role of Canadian Forces. The Kingsville Military Museum looks forward to having artifacts from Vietnam and Cold War in the new extension.

Dozens of military uniforms are displayed throughout the museum, many of them donated by local families. These include a WWII RCAF bomber jacket worn by a pilot shot down over Germany, a Korean War Army dress uniform adorned with medals, and a UN Peacekeeping uniform stained from fieldwork in Cyprus.

Every display in the Kingsville Military Museum is a window into the past. The stories they tell are personal, powerful, and profoundly human.

Every artifact on display holds a piece of history—a connection to the people who lived, fought, and sacrificed for their country. From rare wartime relics to personal letters home, these items bring history to life in a way no textbook ever could.





Among the most treasured displays in the museum is the collection of service medals awarded to local heroes. The museum also houses an extensive collection of handwritten letters, postcards, and journals that provide a deeply personal glimpse into wartime life.

Kingsville holds a proud distinction: more men per capita from this small town served in World War II than from any other community in Essex County. It's a powerful reminder of the town's strong sense of duty, patriotism, and community spirit. But behind that statistic are real people, with real stories—many of whom are honoured at the Kingsville Military Museum.

Flight Officer Kenneth Jacobs



Kingsville born land owner, Private James Aaron Jacobs served in WW1 with 4th Battalion Canadian Infantry. His son, Flight Officer Kenneth Jacobs, served WW2 with Royal Canadian Army Medical Corps and Royal Canadian Air Force. F/O Kenneth Jacobs was the first Black Canadian career flying officer promoted to Lieutenant Colonel in April 1975. He was also the first Black social worker at the Toronto Children's Aid Society. At the museum a display board documents his family's achievements in the military as well as in the community. A family headstone is in the Black Cemetery in Kingsville.

Then there's Colonel Frederick Jasperson, who was captured and became a Prisoner of War at Dieppe. Despite the harsh conditions, he held onto hope. One of the most touching artifacts in the museum is his old leather baseball glove—used in games with other prisoners to keep their spirits up. That glove is now on display, symbolizing strength, resilience, and the human will to survive. His glove is on display in the main lobby

The museum also shares the story of Mary and Gwen Lucas, two sisters who joined the Royal Canadian Air Force, Women's Division. They served in important roles that helped keep operations running during the war. Photographs and military information about their military family is on a display board as well as in the research binders in the library.

The Military Lucas Family consisted of the father, Edward enlisting in WW1 Army & WW2 Essex Scottish Regiment. Edwards children, Charles Victor WW2 Essex Scottish Regiment, Harold WW2 RCAF, daughters Mary and Gwen WW2 RCAF Women's Division. Edwards brother Isaac WW1 and a son-in-law Wilber Monk WW2 Army (husband to Gwen). These stories are just a few examples of the incredible people from Kingsville and surrounding areas, who answered



Colonel Frederick Jasperson



Mary Lucas



Gwen Lucas



TESTIMONIALS

"I remember taking my uniform into the museum about 1998, and it was put on a shelf until Katherine Gunning and Kevin Fox put the uniform on a mannequin."

- Neil Sunderland



"There is no doubt that the Kingsville Military Museum will benefit from expansion. This will allow the public to fully enjoy displays from the beginning of wartime to today's encounters, but also display the history of Kingsville before the museum was built."

- Ron Alsbrook, CAPT, USN (retired)

the call. The museum keeps their memories alive through artifacts, personal letters, and uniforms—making sure their bravery is never forgotten.

The Kingsville Military Museum is a hidden gem in our community, preserving not just military history but the broader story of Kingsville itself. But as time passes, history requires more than preservation—it requires innovation. That's why a fundraising campaign is being launched to ensure that this invaluable museum continues to educate, inspire, and honour.

With your help, this museum can be expanded to include interactive exhibits, and hire essential staff to secure its future. An expansion will allow us to create new, dedicated sections for major conflicts (such as WWI, WWII, Korea, Vietnam, and Afghanistan) and keep the experience fresh for returning visitors.

The museum is currently run entirely by volunteers—a passionate and dedicated team who donate their time to keep history alive. However, as the museum grows, so does the need for permanent staff to assist with daily operations, visitor engagement, and school programming.

The Kingsville Military Museum stands at a pivotal moment. With a growing collection, rising interest from schools and historians, and the need to preserve fragile artifacts, the time has come to invest in its future.

The vision for the museum's next chapter includes:

- An expanded facility to house and display more of the collection
- Climate-controlled storage to preserve delicate artifacts
- Interactive exhibits to better engage visitors, especially youth
- Paid curatorial and educational staff to expand programming and outreach

But none of this can happen without the support of donors and the local community.

The Kingsville Military Museum is more than just a military archive. It is also a museum of Kingsville itself.

KEY ITEMS ON DISPLAY

Boer War - Artifacts



WWI Gas Mask



German Pickelhaube Helmet



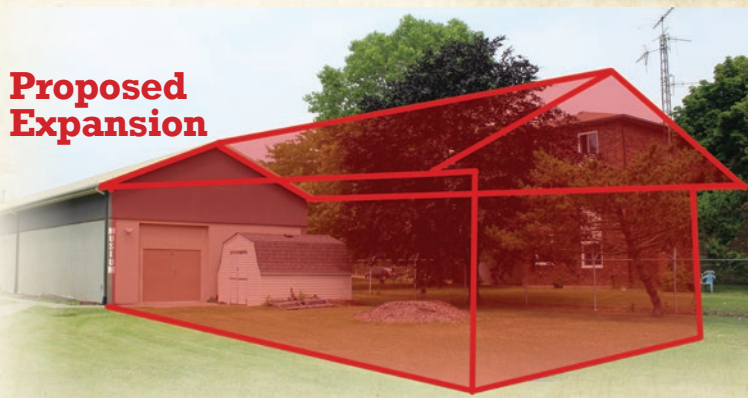
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Japanese Navy TOKYO No.41 Binoculars 15x100mm



Proposed Expansion





Alongside military memorabilia are photographs and stories from Kingsville's civic past: the building of Main Street, the town's railway station, its post-war boom, and local families who supported wartime efforts from home. The museum includes displays on women in the workforce, local Red Cross efforts, and the transformation of industry during wartime.

Visitors will find ration cards, tin Victory Garden signs, and even a child's gas mask. One exhibit chronicles the war brides who came to Kingsville after WWII, bringing with them new cultures and traditions. Another display pays tribute to the Native veterans from Essex County who served with distinction, often without recognition.

It is these details that make the museum not only a site of remembrance but also a place of discovery. It tells not just Canada's story, but Kingsville's story—layer by layer, artifact by artifact.

Visit the **Kingsville Military Museum** in-person, **145 Division St. S., Kingsville, ON** behind **Legion Brance 188**, or visit online at www.kingsvillemilitarymuseum.ca to donate and learn more.



Help preserve Kingsville's Military History by Donating Today!

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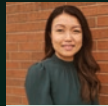
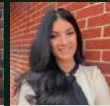
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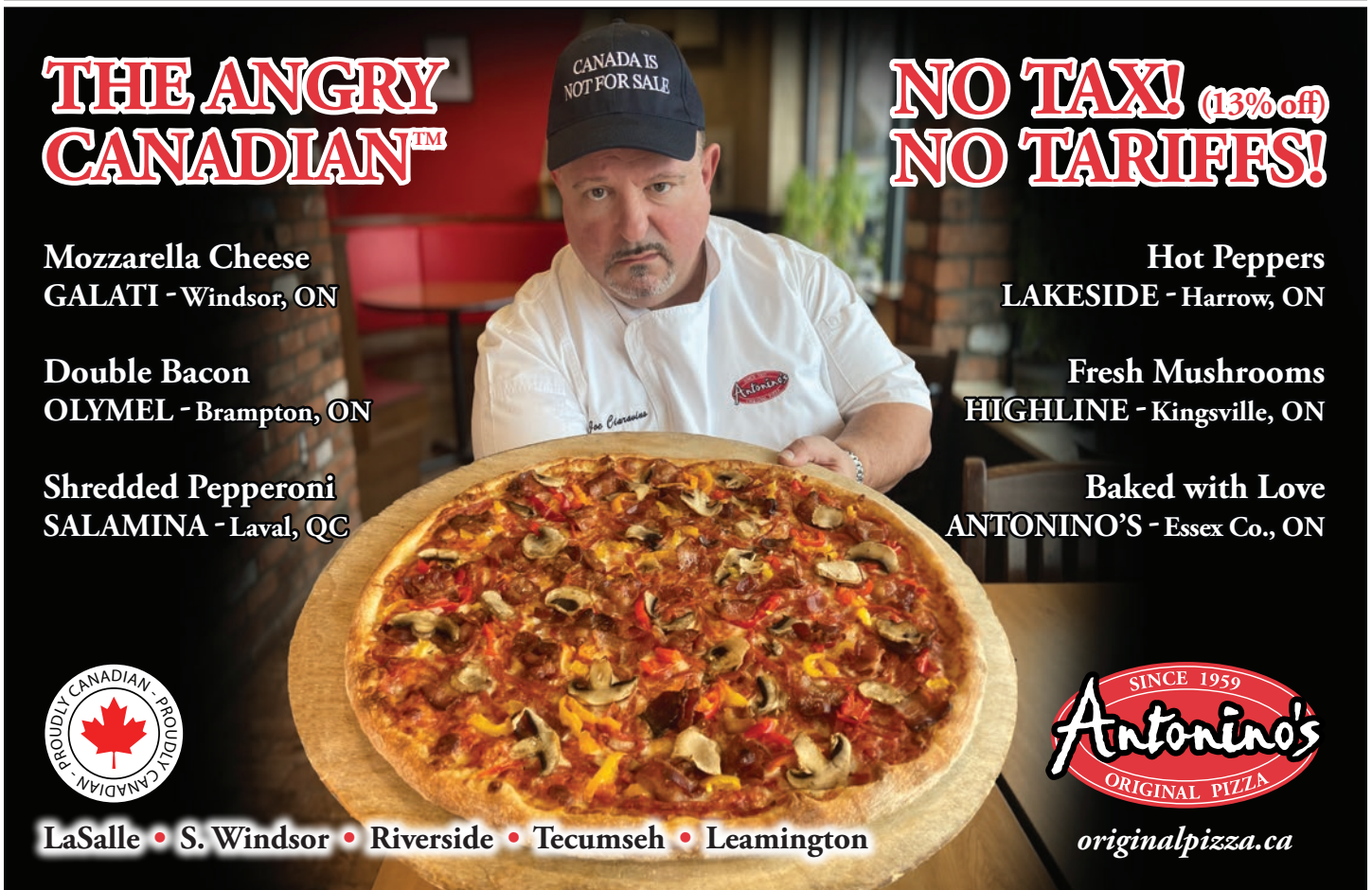
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DRIVING IMPACT THROUGH COMMUNITY GENEROSITY: *Supporting Local Healthcare in Chatham-Kent*

By Andrew DeBoer

For Chatham-Kent Health Alliance Foundation, the mission is clear: to enhance local healthcare through the power of philanthropy. Thanks to the generosity of donors, businesses, and community partners across the region, the Foundation continues to play a vital role in supporting Chatham-Kent Health Alliance's sites in Chatham and Wallaceburg by funding essential medical equipment, facility upgrades, and key strategic initiatives.

From the recent success of the Foundation's Fluoroscopy fundraising campaign and 20th Annual Charity Golf Tournament, to the recently-launched **Our Hospital, Our Future Wallaceburg Redevelopment** campaign and the upcoming **Parade of Chefs Gala**, there are many meaningful ways for residents to help shape the future of healthcare in their own community. These initiatives do more than raise funds—they bring people together in a shared commitment to compassionate, high-quality care, close to home.



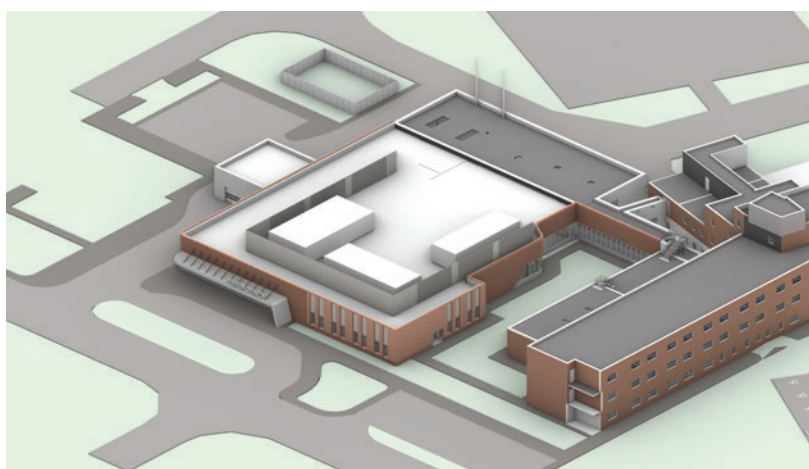
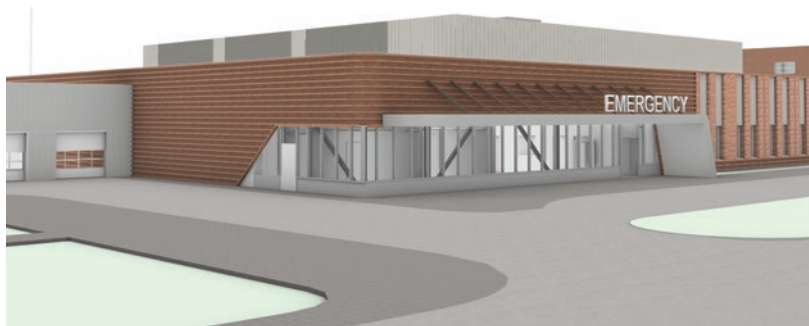


OUR HOSPITAL, OUR FUTURE: Wallaceburg Site Redevelopment

April 24TH marked the official launch of the Our Hospital, **Our Future Wallaceburg Site Redevelopment campaign**—a transformational \$9 million fundraising initiative focused on revitalizing the hospital site in Wallaceburg. This project is a major step forward in ensuring that residents in Wallaceburg and the surrounding communities have access to modern, reliable hospital services for years to come.

Planned improvements include a redeveloped emergency department, enhanced diagnostic services, a more accessible and patient-friendly layout, upgraded infection control features, and a safer healthcare environment for both patients and staff. The Foundation is calling on the community to help bring this vision to life by supporting the campaign through donations, sponsorships, and advocacy.

The project is already off to a strong start, thanks in part to a \$4.5 million pledge from the Municipality of Chatham-Kent and a \$100,000 gift from the Sydenham District Hospital Auxiliary. But there is still important work to be done—and every gift will help make a lasting difference.



OUR HOSPITAL OUR FUTURE

WALLACEBURG SITE REDEVELOPMENT



Join the Movement—Support Local Healthcare

At the heart of the Foundation's work is the belief that strong communities build strong hospitals. Since government funding does not cover the full cost of equipment and technology, donor support is essential to ensuring that hospital teams can continue to meet the healthcare needs of Chatham-Kent residents.

Every dollar raised by the Foundation stays in the community and goes directly toward enhancing care at hospital sites in both Chatham and Wallaceburg. Through events like the Parade of Chefs gala, capital campaigns like the Wallaceburg Site Redevelopment, and generous donations from individuals and local businesses, the Foundation continues to improve the lives of patients, families, and care providers every day.

By supporting your local hospital foundation, you're helping to ensure that healthcare in Chatham-Kent remains strong, well-equipped, and responsive to the changing needs of the region. To learn more, get involved, or make a gift, visit www.ckhaf.ca.



Together, we can build a healthier future for everyone in Chatham-Kent—one gift at a time.

# WALLACEBURG



CHATHAM-KENT

Health Alliance
FOUNDATION

PARADE OF CHEFS RETURNS THIS FALL

September 27, 2025.

One of the Foundation's most celebrated and elegant events, the **Parade of Chefs Gala**, is set to return on Saturday, **September 27, 2025**. Known for its dazzling ambiance, exquisite cuisine, and elevated guest experience, this annual gala offers a night unlike any other in Chatham-Kent. From the moment guests arrive, they're immersed in a world of glamour and sophistication—complete with live music, bespoke cocktails, dramatic lighting, and thoughtfully designed décor that transforms the venue into a true culinary oasis.

The evening's centrepiece is a stunning culinary experience, with each dish prepared and presented by a different team of talented chefs, representing some of the region's best and brightest restaurants, catering companies, and artisans. Every course tells a story—layered with local ingredients, inspired wine pairings, and the personal touches of the chefs behind them. It's a sensory journey that marries creativity with craftsmanship, offering guests a one-of-a-kind dining experience where every plate is a showpiece.

But the magic doesn't stop at the table. Throughout the evening, guests will enjoy curated entertainment, captivating storytelling about the impact of their support, and the excitement of a high-energy live auction featuring luxury items and exclusive experiences. Last year's gala raised **\$265,000** in support of the hospitals' highest priority needs, and this year's gala promises to raise the bar even higher.

Proceeds from the 2025 Parade of Chefs Gala will help fund urgently needed medical equipment and technologies, ensuring that local hospital care teams have the tools and resources to provide exceptional treatment. Whether you attend as a guest, sponsor a table, or donate an auction item, your participation contributes to a stronger, healthier community.



To learn more, explore sponsorship opportunities, or reserve your table, visit www.ckhaf.ca/gala. This is more than just a gala—it's an unforgettable night in support of a future where exceptional healthcare is always within reach.

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OKINAWA

Japan's Hidden Paradise

*From Turquoise Waters to Timeless Traditions,
Discover the Magic of Japan's Southern Gem*

By Paula Just



Traveling to Japan has never been more popular. The numbers speak for themselves: according to the Japan National Tourism Organisation (JNTO), over 36 million tourists entered the country in 2024. This surpasses the previous record of 31.9 million visitors set in 2019. Experts attribute this surge to several factors, but one of the most significant is the yen depreciation, which has made the country more affordable.



In addition to the favourable exchange rate, Japanese's culture, gastronomy, fashion, design, and large-scale events continue to captivate people worldwide. According to the World Economic Forum, the country has become one of the world's top three most-visited destinations, ranking just behind Spain and the United States. From metropolitan cities to countryside retreats, the nation offers something for every traveler.

One of the most sought-after destinations is Okinawa, a tropical paradise in the southernmost region. Nestled in the Ryukyu archipelago, this province consists of over 160 islands, scattered between Japan's mainland and Taiwan in the Pacific Ocean. With its turquoise waters, white sandy beaches, and landscapes, Okinawa is home to some of the most breathtaking natural scenery. Unlike Tokyo's fast-paced energy or Kyoto's historic temples, Okinawa offers a relaxing atmosphere.

Beyond the well-known main island of Okinawa, visitors can explore Ishigaki, Miyako, and the Kerama Islands, each offering unique landscapes and activities. Ishigaki, for example, is renowned for its beaches and coral reefs, while Miyako is a top destination for those looking to unwind in a serene, tropical setting. The Kerama Islands are considered a diving and snorkeling paradise.





“NANKURU NAI SA”
“everything will work out.”

Okinawa is a dream destination for those passionate about marine life and underwater adventures. The region boasts some of the best diving spots in the world, thanks to its coral reefs, biodiversity, and rare species of marine creatures. Divers can explore the Yonaguni Monument, a mysterious underwater rock formation that some believe to be the remnants of an ancient lost city. Meanwhile, thrill-seekers can venture off Hateruma Island or Yonaguni to dive alongside hammerhead sharks during migration season.

Okinawa has a distinct cultural identity, shaped by influences from China and Southeast Asia and its own independent history as the Ryukyu Kingdom. It boasts colorful festivals, lively folk music, and unique architectural styles that reflect its past.

The local way of life is also different. Okinawans are known for their relaxed and positive mindset, often summarized by the phrase “nankuru nai sa,” which

loosely translates to “everything will work out.” This philosophy is deeply embedded in the region’s lifestyle and is believed to contribute to Okinawa’s impressive longevity rates.

Okinawans are known for having one of the highest life expectancies in the world, and much of this is attributed to their nutritious and balanced diet. Traditional dishes are rich in vegetables, seafood, and lean proteins, with minimal processed ingredients.

A must-try dish is Goya Champuru, a stir-fry made with bitter melon (goya), tofu, egg, and pork. While its slightly bitter taste may be an acquired preference, locals swear by its health benefits. Another staple is Soki Soba, a hearty noodle soup topped with slow-cooked pork ribs braised with awamori (Okinawa’s signature liquor), soy sauce, and sugar. Often referred to as the “ramen of the tropics,” this dish is a favorite among locals and tourists.

Awamori is a must for those interested in trying an authentic Okinawan drink. This rice-based distilled liquor is aged in clay pots, which allows it to develop deeper flavors over time. It is typically served on the rocks or mixed with water but can also be enjoyed straight. Aged awamori that has matured for more than three years is known as kusu, and it is considered a luxury item, often gifted on special occasions.

Beyond its natural beauty and unique cuisine, Okinawa has a rich historical background. The region was the site of one of World War II’s most devastating battles, and remnants of this period can be seen in places such as the Okinawa Peace Memorial Park and the Former Japanese Navy Underground Headquarters.



Goya Champuru



One of the most famous places is Shuri Castle, once the Ryukyu Kingdom's royal palace. This UNESCO World Heritage Site was originally built in the 13th century and served as the political and cultural center of the region. Though it has been reconstructed multiple times due to destruction—most recently after a devastating fire in 2019—the castle symbolizes Okinawa's enduring heritage. The restoration process is ongoing, with completion expected by 2026, allowing visitors to witness the rebuilding of this historic treasure firsthand.

Okinawa is easily accessible via flights from Tokyo and Osaka. While the general cost of travel in Okinawa is lower than in Tokyo, accommodations and car rentals can be more expensive during peak seasons, especially in the summer months. The ideal time to visit Okinawa is spring and autumn. These seasons offer pleasant weather while avoiding the typhoon season, which typically occurs from late summer to early fall.

Whether you're drawn to its pristine beaches, fascinating history, unique culture, or incredible cuisine, Okinawa is a destination that deserves a spot on everybody's list. So, if you're planning a trip to Japan, why not venture beyond the mainland and discover the magic of Okinawa?



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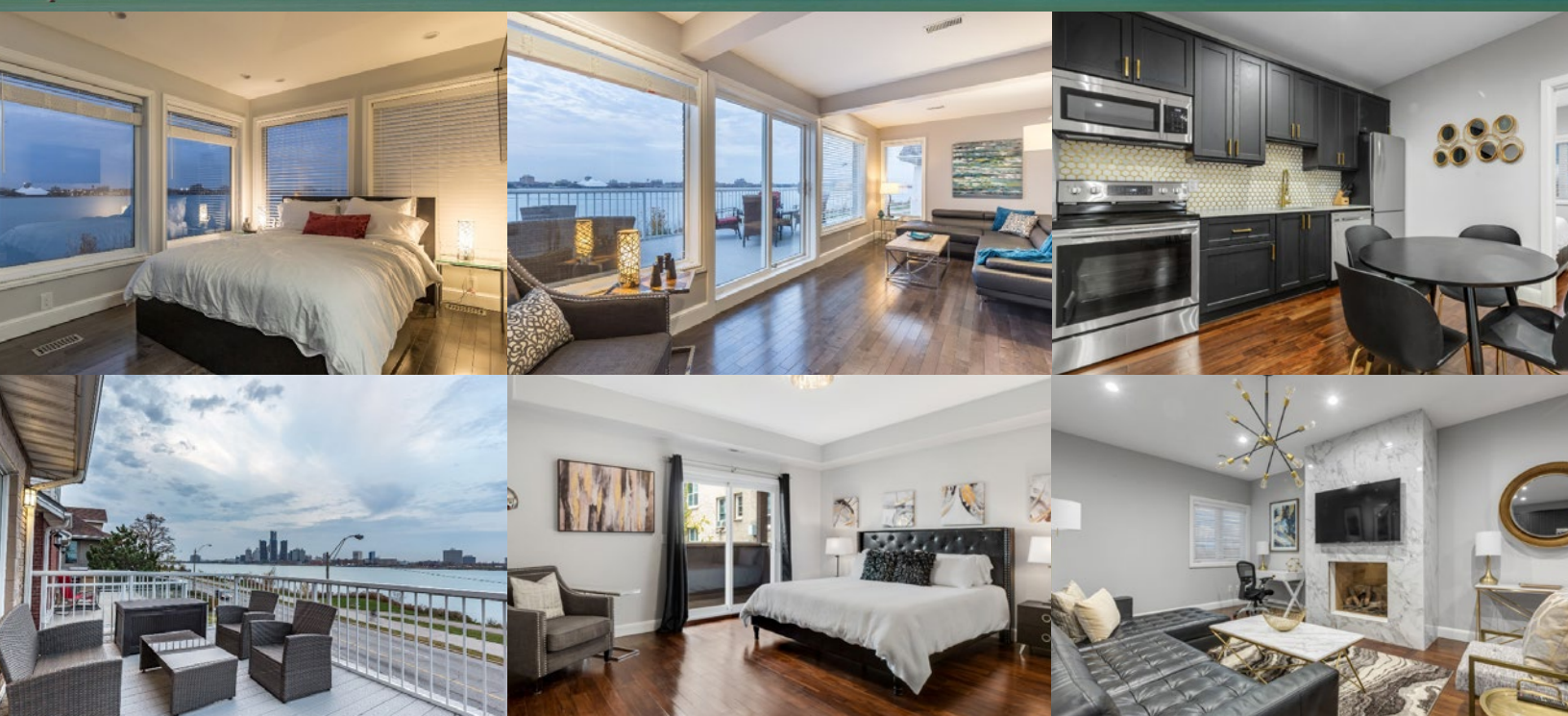
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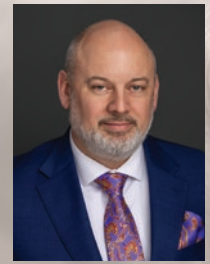
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What is Peripheral Neuropathy?

Top 7 Signs and Symptoms Showing You Have Neuropathy... and What You Can Do About It

Windsor, ON – If you've been feeling strange sensations in your hands or feet—or pain that doesn't seem to have a clear cause—you might be dealing with something called Peripheral Neuropathy. It's more common than most folks realize, affecting up to 1 in 5 adults. But here's the good news: there's a new, non-drug, non-surgical solution now available right here in Windsor, and it's already helping people feel like themselves again.

But first—let's break down the Top 7 signs and symptoms that may point to Peripheral Neuropathy:

- 1. Tingling or Numbness in Hands or Feet** - A "pins and needles" feeling or a creeping numbness, especially in the fingers or toes, is often the first warning sign. It might start small but can spread upward into the arms or legs over time.
- 2. Burning, Throbbing, or Sharp Pain** - Many people describe the pain as electric, stabbing, or like walking on hot coals. It often shows up at night or when you're trying to rest—right when you want peace.
- 3. Oversensitivity to Touch** - Even a bedsheet brushing against your feet can feel like sandpaper. If normal touch starts causing pain, your nerves may be misfiring.
- 4. Pain During Activities That Shouldn't Hurt** - Standing, walking, or just putting your feet under a blanket shouldn't cause discomfort. But if it does, that's a telltale sign your sensory nerves are irritated.
- 5. Loss of Balance or Frequent Falls** - When nerves in your feet stop sending the right signals to your brain, your stability can take a hit—making you feel wobbly or unsure on your feet.
- 6. Muscle Weakness** - If lifting objects or even standing up feels tougher than it used to, Peripheral Neuropathy might be interfering with your motor nerves.
- 7. Feeling Like You're Wearing Socks or Gloves When You're Not** - This strange "phantom clothing" sensation is classic for neuropathy and shouldn't be ignored.

So, Can You Do Something About It At Home?

Don't let Neuropathy take another step forward. You've got options—and they're right here at home.

- 1. Eat a Nerve-Friendly Diet** - Focus on foods rich in B vitamins, omega-3 fatty acids, and antioxidants—these help support nerve function. Good options include: • Leafy greens (spinach, kale) • Fatty fish (salmon, mackerel) • Avocados • Nuts and seeds • Whole grains. Avoid processed sugars and refined carbs, as they can worsen inflammation and nerve damage.
- 2. Stay Active** - Gentle movement—like walking or yoga—helps to boost circulation and reduce inflammation, both of which support nerve healing. Even 20–30 minutes a day can make a difference.
- 3. Protect Your Hands and Feet** - Since sensation is reduced, it's easy to injure yourself without realizing it. Wear soft socks, comfortable shoes, and protective gloves when doing chores or working outdoors.
- 4. Manage Stress** - Chronic stress can heighten nerve pain. Try relaxation techniques like: • Deep breathing • Meditation • Gentle stretching or tai chi • Journaling or quiet hobbies
- 5. Limit Alcohol** - Alcohol can be toxic to nerves and worsen neuropathy symptoms. Reducing or cutting it out completely may ease symptoms over time.
- 6. Practice Good Foot Care** (especially if diabetic) - Check your feet daily for cuts or sores • Keep feet clean and dry • Moisturize but avoid between the toes • Trim toenails carefully. This helps prevent infections that people with neuropathy may not feel until they're serious.
- 7. Try Warm (Not Hot) Baths** - A warm soak can ease muscle tension and soothe nerves—just test the water with a thermometer or your hand first to avoid burns if you have numbness.
- 8. Consider Natural Supplements** (Talk to Your Doctor About Natural Supplements) Some people find relief with: • Alpha-lipoic acid (a potent antioxidant) • B-complex vitamins (especially B1, B6, and B12) • Acetyl-L-carnitine (for nerve regeneration). Always talk to a healthcare provider before starting new supplements.

- 9. Use Cold or Warm Compresses for Flare-ups** - Some folks find cold packs help dull sharp nerve pain, while others prefer warmth. Try both and see what feels best for you.

If symptoms persist or worsen, it may be time to consult your doctor or another health professional specializing in the treatment of peripheral neuropathy.



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Neuropathy Advisory:

“Could this new Canadian breakthrough be the relief long-suffering Neuropathy patients have been hoping for?”

Windsor, ON – Well folks, there's some mighty good news coming out of Windsor. The Schisler Spine Centre—already well-known for helping people get back on their feet without going under the knife—has just taken another big step forward. It's now the very first clinic in Canada to offer cutting-edge treatment for Peripheral Neuropathy, under the guidance of the NeuroDoc network from the United States.

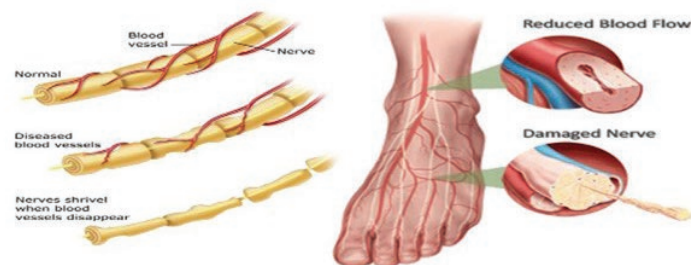
That's right—once again, Windsor's ahead of the curve!

Now, Peripheral Neuropathy is a tricky customer. It's a condition that damages the nerves branching out from the spinal cord, and it can make life downright miserable. We're talking about symptoms like burning, tingling, numbness, and sometimes pain that just won't quit—especially in the hands and feet. And if you're dealing with diabetes, chances are you've heard of Diabetic Neuropathy. Left unchecked, it can even lead to amputation.

Here's the hard truth: Peripheral Neuropathy tends to get worse over time if you don't tackle it head-on. And while medications can help take the edge off the symptoms, they don't stop the nerve damage from marching on. In fact, studies tell us that drugs alone usually aren't enough. This condition affects up to 1 in 5 adults, so it's more common than you might think.

But here's where the silver lining shines.

Rather than just masking the pain, the new technology available at the NeuroDoc Centre here in Windsor is aiming to treat the root of the problem. This isn't snake oil—it's based on years of solid research. We're talking about gentle, non-invasive treatments that not only relieve pain, but also encourage nerve and blood vessel regeneration. And all without reaching for the pill bottle.



Dr. Craig Schisler, the friendly face behind Windsor's NeuroDoc Centre, puts it plainly: *This gives us access to the most advanced research and treatment options available today—without drugs, and without surgery. If it's the best out there, why shouldn't folks in Windsor have it too?*

And the results? Well, after more than twenty years of working with Neuropathy patients, we're seeing better outcomes than ever before. People are feeling more steady on their feet, getting sensation back in their hands and toes, and enjoying a real drop in pain levels.

Here are a few red flags that you or a loved one might be dealing with Peripheral Neuropathy:

- Tingling, numbness, or prickly sensations that creep from your toes or fingers and climb upward
- Sharp or burning pain that feels out of place
- Sensitivity to even light touch—like pain from just having a blanket over your feet
- Muscle weakness or feeling uncoordinated
- Feeling like you've got socks or gloves on when you don't
- Trouble walking or keeping your balance
- In severe cases, difficulty moving parts of your body

The NeuroDoc method combines several leading-edge technologies in one well-rounded approach that's been shown to reverse symptoms—not just mask them.

And here's the kicker: people aren't just feeling *less* pain—they're feeling *more* like themselves again.

If you or someone you love has been struggling with Peripheral Neuropathy and wants a solution that doesn't involve another pill bottle, there's never been a better time to look into this.

Just mention this article and you'll get a **free consultation** with Dr. Schisler—no pressure, no obligation.

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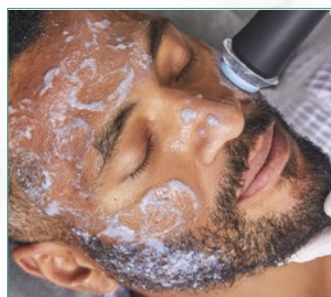


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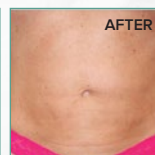
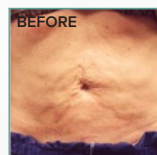
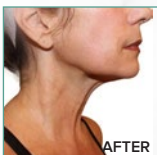
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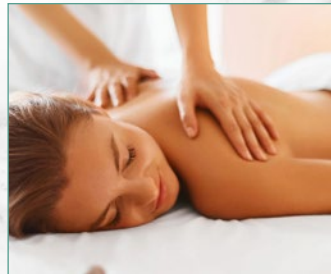
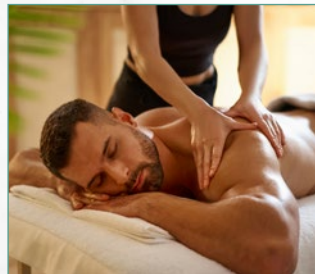
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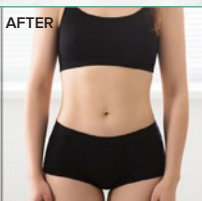
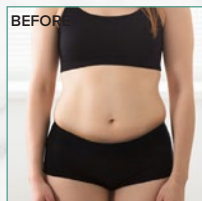
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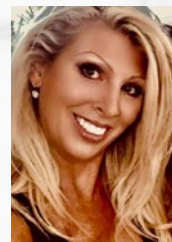
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Turn Your Backyard into the Ultimate Staycation Retreat

Who says a vacation requires leaving home?

With more people embracing the joys of slowing down and staying in, the concept of the staycation has become more appealing than ever. There's no need to deal with crowded airports, pricey hotels, or hectic itineraries. Instead, you can step into your own backyard and enter a personal oasis—thoughtfully designed, deeply relaxing, and completely yours.

Step One: Create a Comfort-First Lounge

At the heart of any great staycation space is a cozy, inviting lounge area. Think beyond basic patio furniture. This is where you'll sip your morning coffee, dive into a good book, or host impromptu happy hours. Choose seating that invites relaxation—plush cushions, oversized chairs, or a wraparound sectional that encourages you to stretch out and stay awhile.

Don't overlook the charm of a hammock or a hanging swing chair. These elements add movement and whimsy, encouraging you to literally sway your stress away. Aim for a palette inspired by nature: soft sand tones, sky blues, muted greens—colors that instantly ease the mind and soothe the senses.

Add Layers of Texture and Warmth

To truly replicate that resort feel, it's all about layering. An outdoor rug helps define your space and adds underfoot comfort, while pillows and throws make your seating area feel like an extension of your living room. Mix materials like woven rattan, breezy linen, and soft cotton to create depth and character.

Want to go a step further? Add a daybed or a floor cushion area with low tables for a boho lounge zone that's perfect for afternoon lounging or evening gatherings. You're not just decorating a patio—you're crafting an experience.

Shade: Your Staycation's Best Friend

Sunshine is wonderful, but shade is a must for all-day comfort. Adding shade to your backyard is not only functional, but it contributes to the ambiance. Think of large cantilever umbrellas, elegant pergolas draped with gauzy curtains, or retractable awnings that blend style and utility.

For a more tropical vibe, try installing bamboo panels or a thatched roof cabana. Even a DIY solution like a sail shade can look modern and intentional with the right placement and color. Curtains or tall planters can create a sense of enclosure, giving you privacy from neighbors and framing your space like a luxury resort.

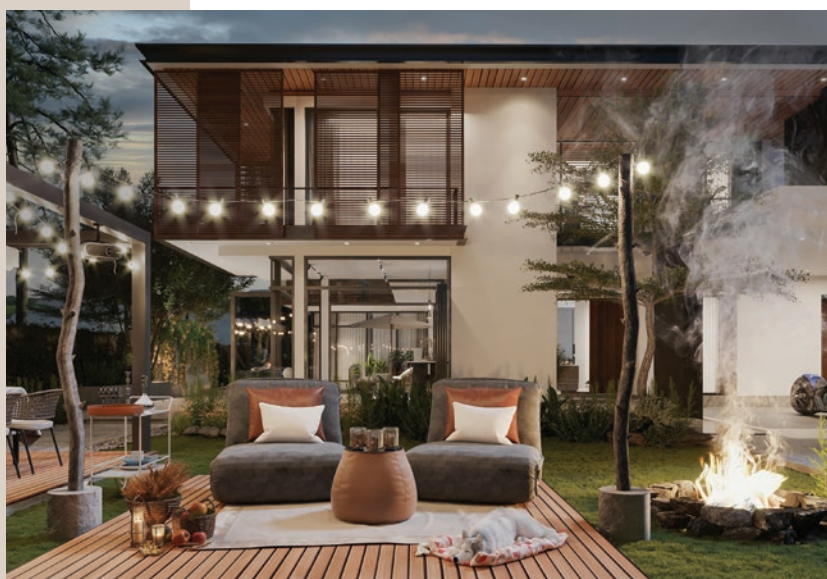
Let Lighting Set the Mood

As the sun dips below the horizon, your backyard should glow with soft, ambient light. String lights create instant charm and can be draped across fences, pergolas, or even tree branches. Lanterns—whether solar-powered or candle-lit—can be scattered around for a cozy, magical touch. Pathway lighting, uplighting in the garden, and even floating candles in a small fountain or water feature can enhance the atmosphere. The goal is to invite lingering, conversation, and calm well into the evening. With the right lighting, your backyard becomes a whole new experience after dark.

Bring Nature into the Experience

Plants aren't just decorative—they're transformative. Lush greenery brings life to your staycation space, making it feel immersive and tranquil. Choose plants that suit your climate, but don't be afraid to go bold: tropical palms, flowering vines, potted citrus trees, and vibrant perennials can make you feel like you've traveled somewhere exotic.

Use vertical planters or trellises to create living walls or hide unsightly views. Even small balconies can benefit from layered planters or hanging baskets. Incorporating scent—like lavender, jasmine, or rosemary—adds another dimension, engaging your senses in subtle, delightful ways.





Entertainment, the Staycation Way

No vacation is complete without a little indulgence. Your backyard should be ready to entertain—whether that means a solo unwind session or a full evening with friends. Consider a small bar cart stocked with your favorite drinks, or even build a simple outdoor bar or kitchenette for mixing cocktails and preparing snacks.

For music, a weatherproof Bluetooth speaker can provide background ambiance without the hassle of wires or setup. Want to go all-in? A projector and a blank wall (or a simple screen) can turn your yard into an outdoor cinema—perfect for family movie nights or cozy date evenings.

Functional Comfort Makes All the Difference

When you're designing a space for long, leisurely days, the little details matter. Add side tables to keep drinks and books within reach. Include a storage bench or weather-resistant cabinet for stashing extra pillows, throws, or towels. On particularly hot days, a standing

fan or misting system can provide welcome relief. If you have the space and budget, consider bigger additions like a fire pit or hot tub—features that extend your backyard's use into the cooler seasons and create unforgettable moments year-round.

Make It Yours—Your Style, Your Story

Your staycation space should be a reflection of you. Love the laid-back, beachy vibe? Incorporate driftwood décor, sea glass, and light linens. More into boho? Mix patterns, add lanterns, and layer bold colors. Prefer modern and minimalist? Keep things sleek with clean lines, monochrome palettes, and sculptural planters.

No matter your aesthetic, let your space tell your story. After all, this isn't just a backyard—it's a backdrop to your most relaxing, meaningful moments. Decorate with items that bring you joy: travel souvenirs, handmade ceramics, or even art that's safe for the outdoors.



The Beauty of Staying Put

In a world that often feels fast and over-scheduled, choosing a staycation isn't just convenient—it's intentional. It's about slowing down, finding joy in the everyday, and creating a space where you feel truly at ease. Your backyard doesn't need to be extravagant or expensive. With thoughtful planning, a few upgrades, and a touch of creativity, you can craft an escape that rivals any resort.

So this spring—and all season long—skip the passport and savor the beauty of home. Your perfect vacation spot might be just a few steps outside your back door.



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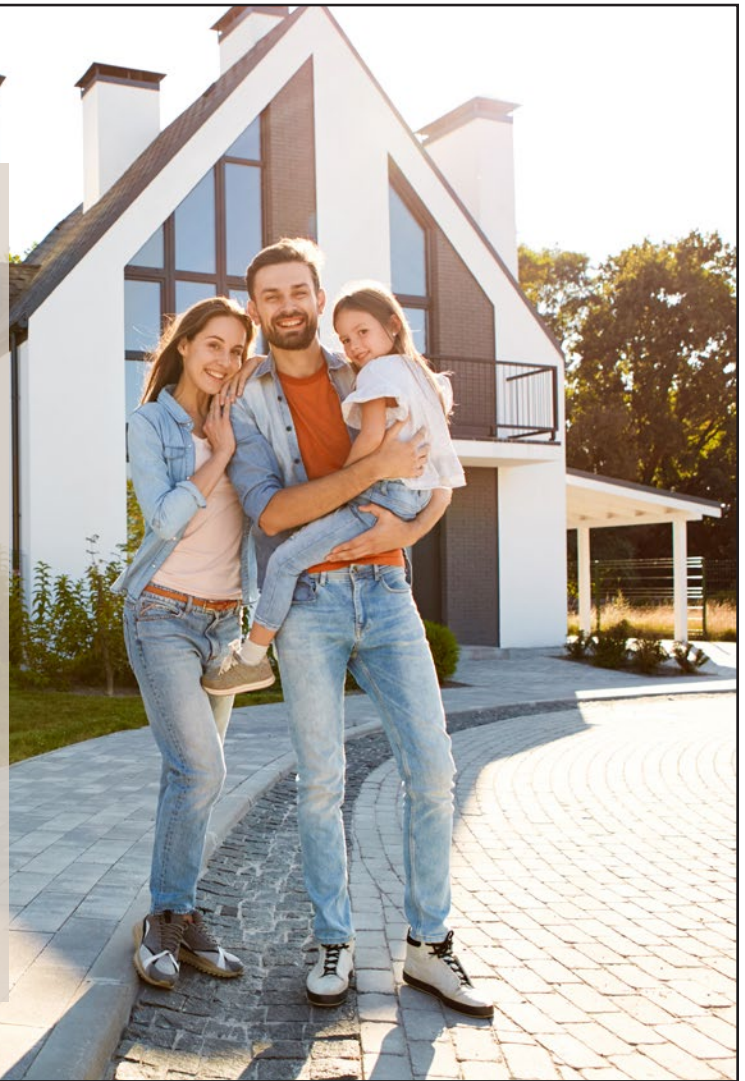


NOW IS THE TIME:

Tips and Tricks for Smart Homebuyers

By Shan Hasan

Broker of Record, Signature Realty



Here are key tips and tricks every buyer should consider when navigating a buyer's market:

1. Understand What a Buyer's Market Means

A buyer's market occurs when there are more homes available than there are buyers actively searching. This oversupply puts downward pressure on prices and often leads to longer listing times. As a result, sellers are more motivated to negotiate, offer incentives, or adjust pricing expectations. Buyers can capitalize on this leverage—but only if they enter the market prepared.

2. Get Pre-Approved First

Before browsing listings, speak with a mortgage advisor and get pre-approved. Not only does this give you a firm understanding of your budget, but it also strengthens your offer in the eyes of sellers. Even in a buyer's market, being financially ready sets you apart from casual browsers and positions you as a serious contender.

3. Work with a Strategic Realtor

In a shifting market, experience matters. Partner with a knowledgeable realtor who understands local trends, negotiates assertively, and can identify value beyond price. A strong agent will know which properties are likely to reduce price, which sellers are most motivated, and which listings may have hidden potential. They'll also help protect your interests during the negotiation and offer process. I would love to buy you coffee and talk market and homes!

4. Don't Be Afraid to Negotiate

In a buyer's market, sellers expect negotiation. This can include asking for a lower price, requesting that appliances be included, negotiating closing costs, or asking for necessary repairs to be completed before closing. Be respectful, but assertive. If a property has been sitting for weeks or months, the seller may be open to more concessions than you think.

5. Look at Homes That Have Been Sitting

Focus your attention on properties that have lingered on the market. These homes may have been priced too high initially or overlooked due to cosmetic issues that can easily be fixed. Sellers in these scenarios are often more willing to accept offers below asking or entertain creative deal structures to finally close the sale.

6. Don't Rush—But Be Ready

While you have more breathing room in a buyer's market, don't mistake opportunity for endless time. Great deals do still attract attention. If a well-priced home with your must-have features hits the market, be ready to act quickly. Having your financing in order and being mentally prepared to write an offer gives you the edge over slower-moving buyers.

7. Think Long-Term Value

Just because you can get a deal doesn't mean every home is a smart investment. Evaluate each property for its long-term potential. Consider location, school districts, access to amenities, future development, and resale value. A buyer's market gives you options—use that flexibility to secure a home that fits both your lifestyle and financial goals.

8. Don't Overlook New Construction Incentives

Homebuilders often offer promotions and discounts in a buyer's market to keep up sales volume. These may include upgrades, cash back at closing, or covering part of your mortgage for a limited time. These perks can dramatically improve your purchasing power—but be sure to compare overall costs to resale homes in the area.

9. Inspect Thoroughly

Because sellers may be under pressure to sell, never skip a professional home inspection. In fact, you may be in a position to request multiple inspections—structural, pest, mold, or HVAC-specific. Use the findings as leverage to negotiate price reductions or repairs.

10. Keep Emotions in Check

Finally, remember that in a buyer's market, you have options. Don't get emotionally attached too early. This allows you to maintain negotiation strength and walk away if the terms don't align with your goals. When emotions stay balanced, your decisions will be clearer and more financially sound.

Conclusion

A buyer's market is a window of opportunity that doesn't last forever. With the right strategy, due diligence, and a knowledgeable team, you can secure not just a house—but a smart investment. Take advantage of the current market conditions while maintaining long-term vision. Whether you're a first-time buyer or a seasoned investor, the right approach in a buyer's market can set you up for real estate success.



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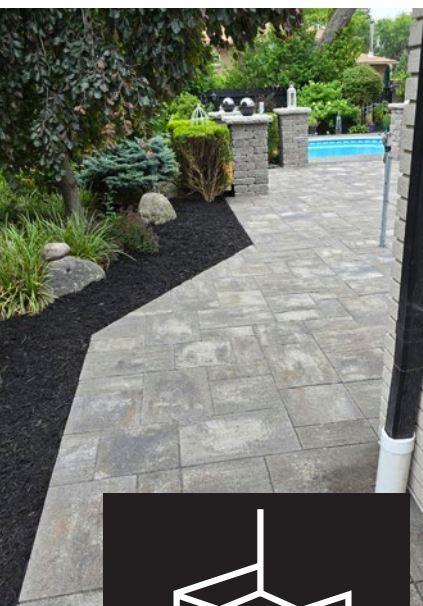
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By Trevor LeDrew 
Regional Vice President,
IG Wealth Management.

Should I contribute to an RRSP, a TFSA, or both?

The introduction of the Tax-Free Savings Account (TFSA) in 2009 represented the most important change to the way Canadians save money since Registered Retirement Savings Plans (RRSPs) were launched in the 1950s. Now, the question today is: Should you contribute to a TFSA, an RRSP, or both?

01

When choosing between an RRSP or TFSA, you need to understand your personal financial situation and your short- and long-term goals.

02

Consider RRSPs for long-term investments and if you expect to be in a lower tax bracket after retirement.

03

Consider RRSPs for long-term investments and if you expect to be in a lower tax bracket after retirement.

Both RRSPs and TFSAs provide investors with the opportunity for tax-efficient investment growth. But unlike an RRSP, contributions to a TFSA are not tax-deductible, amounts can be withdrawn tax-free at any time, and withdrawn amounts are added back into your TFSA contribution room the following year.

Which is best?

On a very basic level, looking at your pre-retirement and expected postretirement marginal tax rates can help you determine how to best allocate your investments. If you expect to be in a lower tax bracket during retirement, contributing to an RRSP is generally more beneficial. However, if you expect your retirement tax bracket to be equal or higher than your pre-retirement tax rate, the TFSA may be more tax-efficient for you.

Hold on; not so fast

If only things were that simple! There are a few more factors you should consider. Even if you anticipate having a lower marginal tax rate in retirement, maximizing your RRSP contributions may not always be the most tax-efficient long-term strategy. Since RRSP withdrawals (directly or through your registered retirement income fund (RRIF) or an annuity) increase your taxable income, those withdrawals may affect certain government income-tested benefits and credits such as the Old Age Security (OAS) pension and the age credit.

On the other hand, if your expected marginal tax rate in retirement is equal to or higher than during your accumulation years, contributing to your TFSA is not always the best approach. For example, RRSPs that are converted to a RRIF or an annuity after age 65 can produce income that is eligible for the pension income tax credit, thus qualifying for pension income-splitting with your spouse. Other income-splitting strategies such as spousal RRSPs could distribute a portion of your taxable income to a spouse with a lower marginal tax rate in retirement, further reducing your tax bill and reducing the claw-back effect on your income-tested benefits and credits.

COMPARING THE TFSA TO THE RRSP

REGISTERED RETIREMENT SAVINGS PLAN (RRSP)	TAX-FREE SAVINGS ACCOUNT (TFSA)
Contributions are fully tax-deductible*	Contributions are not tax-deductible
Contributions can be made until the end of the year in which you turn 71 years of age	Contributions can be made at any time with no age limit (for those 18 years of age and over)
Withdrawals are taxed at your marginal tax rate	Withdrawals are 100 per cent tax-free
Withdrawals could affect eligibility for income-tested government benefits and credits	Withdrawals will not affect eligibility for federal income-tested government benefits and credits.
Unused contribution room is carried forward indefinitely	Unused contribution room is carried forward indefinitely
Withdrawals cannot be returned to the RRSP without using contribution room**	Withdrawals will be added to contribution room in the following year

* Subject to available contribution room.

** Except for repayments of withdrawals under the home buyers' plan or the lifelong learning plan.

So where does this leave us?

An RRSP is definitely a long-term investment vehicle. The taxes and lost contribution room associated with early withdrawals are strong incentives to keep your money invested until retirement. A TFSA, generally speaking, may be better suited for shorter-term goals, such as an emergency fund or saving for a major purchase, since you pay no tax on withdrawals, and withdrawn amounts are added back into your TFSA contribution room the following year. Although a TFSA can also be a retirement savings tool, because you can easily withdraw those savings (no taxes on withdrawals or loss of contribution room), you must resist the temptation to dip into it prior to retirement to fully benefit from its potential as a source of retirement income.

Remember, there is no one-size-fits-all solution. Your personal savings strategy needs to take into account your unique circumstances as well as your short and long-term objectives. Your IG Consultant can help determine what's best for you.



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There are many benefits to using softwash instead of pressure washing. With pressure washing, you are more likely to cause serious damage to surfaces, causing erosion and stripping away materials that are aging. Whereas with softwashing, the solution is so gentle that you can even use it to wash your roof without losing any shingles! The softwash solution is powerful and effective while also being environmentally friendly. With Certified Softwash, cleaning the algae and bacteria from your home's exterior is a customizable job. Pricing is based on the square footage, and you can choose which area you'd like cleaned. So if you have a large home but only want to clean the front, that's no problem! Certified Softwash will build a quote for you based on your personal needs. The solution can be used on just about any surface, with copper being the one material that it is not recommended for.

But what chemicals are being used in a softwash solution? Certified Softwash emphasizes that the solution is safe and carefully measured.



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TAX TALK: PROPRIETORSHIP, PARTNERSHIP OR A CORPORATION

*By Irfan Qadir, CPA, CMA, CFP, Principal
with Gerald Duthie & Co., LLP, Chartered Accountants*

If you are contemplating starting a business, a fundamental issue you would need to consider would be, “what form of business structure is best for me”? Although there are a myriad of business structures, the ones that are most commonly used are: Proprietorship, Partnership, or a Corporation.

Proprietorship

Simply put, a proprietorship means you are in business for yourself. This is the easiest form of business structure, and the costs are nominal. You can literally start this type of business instantaneously. All you have to do is to register it (if you are using a trade name) with the Provincial Government at nominal cost and even this requirement is waived if you choose to do the business in your own name.

Since the business is essentially “you”, all the profits or losses are reported on your personal tax return. As is the case with most businesses, in the early years, the expenses usually exceed revenues. This creates a tax

opportunity as the losses can be offset against income from any other source.

As a sole proprietor you are personally responsible for all the debts and obligations of your business. This means that all your personal assets are exposed to risk. This is usually the most significant drawback of this type of business structure.

If you are in a high-income tax bracket and if your business is profitable then you would likely pay more tax as a sole proprietor as opposed to, say, a corporate structure. This, again, is another significant reason why you would not consider a proprietorship.

Partnership

A partnership, essentially, is a group of proprietors carrying on business together with the intention of making a profit. It is easy to form, and the costs are minimal, similar to a proprietorship. Partners include their prorata share of profit or loss on their personal tax returns.

Essentially, all the advantages and drawbacks applicable to proprietorships are also applicable to partnerships. However, some of the advantages unique to a partnership structure are: combination of people with different talents, sharing of risks and ability to raise more capital for the business.

Some of the drawbacks unique to this structure are: potential for disagreement between the partners, disruption of the business upon the death, disability or retirement of a partner and potential exposure to risk caused by actions of a partner. It is, therefore, always a good idea to have a partnership agreement in place to minimize the impact of these drawbacks.

Corporation

A corporation is unique in that it is considered a separate “legal entity”, apart and distinct from its owner. In fact, for tax purposes also, it is treated as a separate person than you, “the shareholder”.

There are two distinct advantages for choosing this structure:

First, it offers liability protection. In other words, debts and obligations of the corporation are not considered your obligations and, therefore, the creditors of the business do not have a claim against your personal assets in case of business failure.

Second, a corporation, carrying on an active business, pays a much lower tax on the first \$500,000 of its taxable income (approximately 12.2%, for an Ontario corporation). This provides a very significant benefit, particularly in case where the shareholder’s marginal tax rate is, say, 53.53%. In our example, on \$500,000 of taxable income, the tax difference would be \$207,000 which represents a significant tax deferral, if monies are left in the corporation. To the extent that you draw funds out of the corporation for personal use, the tax advantage is mitigated as you would pay tax on these withdrawals.

Another major advantage is the potential of taking advantage of lifetime capital gains exemption of \$1,250,000 if your business qualifies and you are able to negotiate the sale of shares of your business. This opportunity is only available within a corporate structure.

There are two major drawbacks to a corporate structure:

First, is the initial cost of setting up and yearly filing and maintenance costs. These could run a few thousand dollars, annually.

Second, and perhaps the most significant drawback, is the potential of losses being “trapped”, within the corporation. Since the corporation is considered a separate entity for tax purposes, any losses that it sustains belong solely to it and, therefore, cannot be claimed by another person. This is a major disadvantage, particularly if the shareholder has significant personal income from other sources.

The final choice of a business structure should always include a diligent review of all factors applicable to the fact situation.

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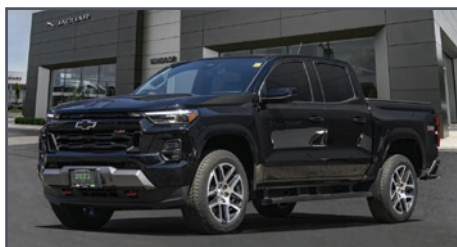
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