



Fifth Gear

May 2006



www.torontoautosportclub.ca

Toronto Autosport Club

2006 EXECUTIVE:

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2006 COMPETITION CO-ORDINATORS:

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SOLO-II	(open position)		
KARTING:			

2006 COMMITTEE REPRESENTATIVES:

RALLYSPORT ONTARIO:	(open position)		
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MEMBERSHIP:	Russ Harding		registrar@torontoautosportclub.ca
WEBMASTER:	Brooke Jacobs	(416) 256-5900	brooke@brooke.net

Club Mailing Address: 2267 Lakeshore Blvd. W., Suite 1214 , Toronto, ON M8V 3X2

The TAC MOTORSPORT CLUB OF TORONTO Incorporated, (known as the "Toronto Autosport Club") is a general interest motorsport club involved in rallying, Solo I, Solo II, ice racing, road racing and social events. Club Meetings are held on the third Wednesday of each month (except August & December) at 8:00 p.m. at the Fox and Fiddle: 1285 Finch Avenue West, one block east of Keele...

GUESTS ARE ALWAYS WELCOME !

FIFTH GEAR is the monthly publication of the Toronto Autosport Club. Articles concerning Club members' activities are of special interest and members are encouraged to submit their writings to any member of the Executive or send them to the Editorial Offices.

FIFTH GEAR is normally published on the Tuesday preceding the second Wednesday of each month. Certain scheduling changes will be made to accommodate major motorsport events which are of interest to the members.

DISCLAIMER

Opinions and views expressed in this newsletter are for entertainment purposes, are those of the individual writers and do not necessarily reflect the opinions and views of the TAC MOTORSPORT CLUB OF TORONTO, its Executive members, or affiliated governing bodies such as CASC-OR, CARS, RSO, or the ASN (Canada) FIA.

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Please contact the Executive member(s) directly or through the Club Address listed above, for matters not pertaining to FIFTH GEAR.

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FROM THE PRESIDENT'S DESK

TAC is one well oiled machine. Not a month goes by, when I am impressed by our board, membership, and alumni.

We hear that people are visiting Toronto from the UK. Word goes out, and we have 2 dozen current and former members come to meet them. Many of these people were involved in the club 40+ years ago! It's great hearing all the stories. It was also great that Alex picked up the tab for dinner!

We had our monthly meeting at the newly renovated Fox and Fiddle. Our usual spot downstairs was taken by another group, and by the time they moved out, the regulars had moved in. The pool tables were in use, the juke box was blasting. I'm not sure how he did it, or what he said, but after restaurant management told me they wouldn't kill the music, Malcolm managed to get them to pull the plug. The renovations are nice, but the Fox and Fiddle are trying to do double duty in the basement. We'll be sharing it with their regulars. It's safe to say that the Fox is on probation. We'll try it out this month, and see how things work. We may try moving the meeting to 7:30 instead of 8:00, so we can get through our business before they get too busy - but that will be some future month. We'll announce it in advance if we decide to change meeting times.

Dietmar has kicked off another ralliette season. Turnout was good for the first event of the season - with 8 cars running, including 6 novices. The May event will run from the western location - at the Shell service centre just east of Winston Churchill on the 401. Checkpointing wasn't a problem. I did the first and last checkpoints, and had time in between to run from CP1 to CP8, then back to CP1 to pick up the forgotten sign, and still have time to catch up on my email on the ol' lap-top while waiting for the rallyists to arrive.

Dietmar reports that we've got our compliment of contract rallies ready to go again. Organizers are in place, and we know we have a great group of members who will come out and help. Likewise, our Discover Ontario Rally, with Mitch and Brook, is being planned.

We are ready to go with our Mobile 1 SoloSprint school. It will be complete by the time you read this, and I know everyone will have had a great time. We have a healthy number of instructors and helpers coming out - a testament to the great

time the volunteers have!

TAC Gear should be arriving soon. We have our membership cards printed and the big sign with the new logo. Shirts and gym bags will be arriving shortly to those members who renewed early. VP Russ has been tracking all these orders, and he's been quite busy, with numbers up about 5% over last year.

Social Director Chuck has been working on spending some of our budget surplus on Volunteer Rewards Gear, but he's not having much luck. It seems a number of members have been ignoring his emails, and just not placing orders. I'd like to remind people that if you don't use it, you lose it! I'd really love to see people out on the streets and tracks wearing TAC Gear, and promoting our great club!

Like I said, it's great to see everyone working on our events and projects. TAC events are some of the best organized, and it's due to our hard working membership.

On the personal front, my M3 Club Racer is pretty much ready. I had it out at the BMW Club School in mid-April, and although it was running quite rich, it had no trouble getting around the track. I've installed new injectors tonight, and it's going to the dyno tomorrow, so we'll see if they help. I've installed a G2X GPS based data acquisition system. If you enjoy playing with technology, it can't be beat. After a run, you get graphs showing g-forces (left/right and acceleration/braking), speed, RPMs, and a plot of your route. You can set up segment times, and overlay lap results. Data is written to a Compact Flash card, which you load into your PC to do the analysis.

Daughter Katie will be at the Mobile 1 SoloSprint School, driving her Dad's old GT2 BMW 328is. She has warned me to stay away from her at the school. I've warned the other instructors - she's been licensed for less than a year. She's planning on bringing a couple of friends. She doesn't know it yet, but I'll be using them as pit crew.

Enjoy your summer, and I'll see you at the track!

Rob McAuley,
President

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TAC EVENTS CALENDAR 2006

<u>DATES</u>	<u>CATEGORY</u>	<u>EVENT/LOCATION</u>	<u>ORGANIZING CLUB</u>
MAY 2006			
13-14	Solo-I	Solo Lapping School Days, Mosport DDT	☞ TAC/OMSC
13	CART	Houston, Reliant Park	
13-14	Regional Race	BEMC Spring Trophy Mosport	
14	F1	SPANISH Grand Prix 305.256km	
17	Meeting	TAC Monthly Club Meeting, Fox & Fiddle Restaurant (Finch W)	☞ TAC
20-22	Regional Race	Victoria Day Sundown 3-Hr Mosport	
21	CART	Monterrey, Fundidora Park, Mexico	
24	Ralliette	Ralliette Series Event #2, #401 Service Centre Mississaga	☞ TAC
26-27	CRC	Rocky Mountain Rally	CSCC
28	Solo-II Series	CASC-OR ;8th Annual Judy Brunner Memorial Slalom; Picton	StLAC
28	F1	MONACO Grand Prix 260.52km	
28	IRL	90th Indianapolis 500	
31	Club Rally	Summer Nights Rally	MCO
JUNE 2006			
3	Solo-II Series	CASC-OR Mobil 1 Autoslalom Series #2; Bracebridge	SPDA
3-4	Regional Race	CRDA Shootout at Shannonville	
4	Solo-II Series	CASC-OR Mobil 1 Autoslalom Series #3; Bracebridge	☞ TAC
4	CART	The Milwaukee Mile	
4	IRL	Watkins Glen International	
9	CART	Toronto, Exhibition Place	
10	Solo-I	Solo-I Event #1 ; Shannonville : Nelson Track	HADA
10	IRL	Texas Motor Speedway	
10	ORRC	Discover Ontario Rally	☞ TAC
11	Solo-I	Solo-I Event #2 ; Shannonville : Nelson Track	MCO
11	F1	GREAT BRITAIN Grand Prix 308.355km	
12	Mini Rally	Mini Rally	MLRC
17	OPRC	Black Bear Rally	MLRC
18	Solo-II Series	CASC-OR Mobil 1 Autoslalom Series #4; Brampton Sports Centre	HADA
18	CART	Portland International Raceway	
21	Meeting	TAC Monthly Club Meeting, Fox & Fiddle Restaurant (Finch W)	☞ TAC
24	Solo-I	Solo-I Event #3; Mosport Driver Development Track	OMSC
24	IRL	Richmond International Raceway	
25	Solo-I	Solo-I Event #4 Mosport Driver Development Track	OMSC
25	CART	Burke Lakefront Airport, Cleveland	
25	F1	CANADIAN Grand Prix 305.27km	
28	Ralliette	Ralliette Series Event #3, #400 Service Centre North	☞ TAC
28	Club Rally	Summer Nights Rally	MCO
30-1	CRC/OPRC	Baie des Chaleurs Rally	CRAB
JULY 2006			
1-2	Regional Race	BARC Grand Prix of Ontario Mosport	
2	F1	UNITED STATES Grand Prix 306.016km	
2	IRL	Kansas Speedway	
9	Solo-II Series	CASC-OR Mobil 1 Autoslalom Series #5; Peterborough	PMSC
10	Mini Rally	Mini Rally	MLRC
15	IRL	Nashville Superspeedway	
15-16	Regional Race	DAC Trillium Trophy Shannonville	

ORRC : Ontario Road Rally Cup
 RSO : Rally Sport Ontario
 IRL : Indy Racing League

CLUB : Non-Status Club Event
 CARS : Canadian Association of Rally Sport
 CRQ : Championnat de Rallye Du Quebec
 CRC : Canadian Rally Championship

OPRC : Ontario Performance Rally Championship
 CASC : Canadian Automobile Sport Clubs
 ALMS : American LeMans Series
 WRC : World Rally Championship

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The Toronto Autosport Club Ralliette Series Results for April 2006

Thanks to everyone for attending the April Ralliette.

Codes: Class E = expert I = Intermediate N=Novice e = early m = missed or maximum lateness.

Car#	Driver	Club	Navigator	Club	Class	CP1	CP2	CP3	CP4	CP5	CP6	CP7	CP8	CP9	Fin	Tot	Pos
5	Richard Pole	BMW	Jonathan Poole	BMW	N	0.1	1.1	0.1e	2.8	0.1	0.1	0.2	0.2e	0.1e	1	5.8	1N
4	Daniel Stan		Stefan Canders		N	0.5e	0.1e	0.8	0.1e	0	1.3	1.4	0.8	0.8	1	6.8	2N
6	Katie McAuley	TAC	Sue McAuley	TAC	N	0.2e	0.8	1.2	0.8	0.3	0.3	1.6	0.2	0.2	5e	10.6	3N
1	Cathy Cole	MLRC	Stewart Hoo	MLRC	N	0.1	0.7	0.6	5m	0.7	0.2e	0.8	0.8	0.2	1	11.1	4N
2	Greg Burchell		Chris Burchell		N	0.10	0.4	0.4	0.3	0.3e	0.5	8m	8m	8m	5m	31.0	5N
7	Andrei Sitartchouk		Maxim Stepanov		N	0.9	1.9	8m	5m	1.8	0.8	3.8	8m	8m	5m	43.2	6N
8	Tim Chow		William Horne		I	0.7e	0.6	0.5	0.6	0.5e	0.2	0.1	0.3	0.2	0	3.7	1I
3	Neils Jensen Sr	TAC	Neils Jensen Jr	TAC	E	0.4	0	0.2	0.7	5M	0	0.3e	0.2e	0.4r	0	7.2	1E

We are using the ralliette scoring system, where the maximum lateness at a control is 5 minutes and the penalty for a missed control is 8 points.

Thanks to Brooke Jacobs for supplying this month's event,

I wish to thank the checkpoint workers Rob McAuley, The Beck Family, Peter and Margaret Fenwick, Brooke Jacobs and Steve Martin.

Next event is at **the Shell Service Centre on Hwy 401 eastbound between Winston Churchill and Mississauga rd**, on Wednesday May 24, 2006, Registration 7:00pm first car 8:01pm. Look forward to seeing you again.

Thank you for participating,

Dietmar Seelenmayer

the Soapbox Derby

by Malcolm Elston

Ok, Ok... sorry I've missed a few months, but I'll try to get back into the groove again. I've still got lots of opinions and stories – as you probably suspected! Here are a few of the latest ones...

FIAT Auto Club

TAC's April meeting was a trip down memory lane, with Roger and Penny Fountain attending from England. They were very active members of FAC from 1969 to the early 'eighties, competing and serving on the Executive. A surprising number of other FAC members dropped by for the reunion, and Alex Ling most generously bought dinner for all!

Thanks, Alex... I enjoyed seeing you and Helen catch-up on all the stories, and the smiles, hugs, and laughter were wonderful.

After dinner, we repaired to the newly-minted basement bar of the Fox & Fiddle (Miami has been reborn!), and it must be said that this downstairs bar did present a few challenges for a well-run meeting. But TAC prevailed, and things were taken care of.

The reactions from the FAC guests (when the Treasurers' Report was read) were amusing... in fact, several of the the guests talked about re-joining, just so they could help spend the money!

A memorable evening indeed, and I received another inch or two of archival material from Rogger & Penny, plus a photo album of their adventures while competing as FAC members.

LONDON (ITV): The 'F1 in Schools' initiative, a competition for school children to simulate the engineering challenge of Formula 1, will celebrated a new alliance with the sport's impresario Bernie Ecclestone at a party at Cass Business School last January.

The F1 in Schools CAD/CAM Design Challenge invites teams of 3-6 students to design and manufacture C02-powered model racing cars, which are raced in regional, national and international competitions at speeds of up to 80 mph.

The project is intended to promote engineering as a career and to assist with the teaching of engineering and design technology in schools and colleges.

ITV-F1 commentator James Allen is a leading supporter of the project and said: "I spend my whole life working in F1 where the best of the best operate. I never thought it was possible for children to attain such high standards. This is exceptional."

Some two million children have taken part in F1 in Schools since it was founded in 2000.

Twenty countries have already signed up for this year's competition. The winners of each national final will compete in a world championship.

smart updates:

I've now had my 2006 smart on the road for 6 months, and have accumulated 12,000km on it. The winter tires went on in late October, and came off in mid-April... and these are by far the easiest tire swaps I've ever done; using a 12" long piece of 2"x4" spruce under the side frame, a single hydraulic jack easily lifts the whole side of the car (it only weighs 1,770lbs after all!).

There are only three wheel bolts (not nuts) per rim, making a total of twelve. This alone represents

a 40% reduction in work, compared to any 5-bolt pattern. Or a 25% reduction when compared to any 4-bolt cars... and the 15" rims-n-rubber are light and easy to manoeuvre; 4Jx15 rims up front, with 145/65R15 tires, and 5.5Jx15 rears fitted with 175/55R15 rubber.

My first winter test came in the snow-storm during the week before Christmas; the 9" dump! I had to get to Belleville, and the trip took 7 hours (four-and-a-half of that just to reach Oshawa!). Once clear of Canada's Motor City, it seemed to be just me and a few transport trucks on the highway, all of us plodding along in the 70 – 80km/h range... I'd have loved to be CB-able, as I'm sure there was a lot of radio chatter about the idiot in the breadbox...

But the car made it through with no trouble, and indeed the traction control only came on twice, and the ESP (Electronic Stability Program) never engaged. Lots of other vehicles in the ditches, or into the guardrail / K-wall barriers, but the smart just kept on going.

I was very impressed, especially when I reached my destination... there was a wall of ice and snow welded across the front, but the headlights weren't covered, and the rads weren't affected... both of which are problems I've had with other cars in similar conditions.

I took a lot of care breaking-in the engine (smart includes pretty extensive notes about this, so I figured it was important), and besides, this is my first diesel – so I felt I was embarking on a new adventure. Initial mileage wasn't great (5.2 to 5.5L per 100km, or about 51mpg, mostly in-town driving), and I was using more oil than I was comfortable with... with a 2.7L capacity for Mobil 1, topping-up with a half-litre every 1500kms or so seemed worrisome. I did a gratuitous oil & filter change at 4,000km (the factory service interval is 8,000km), just because the oil was looking SO black...

But around the 5,000km mark the engine seemed to settle into itself; the oil consumption stopped completely, and the fuel economy started to improve.

Now I'm seeing 4.2L per 100km on the highway (66mpg) and that's always while hammering along in the 120 to 130km/h range... believe me, the police don't even **see** smart cars, let alone point lasers or radar at 'em! And around town, 4.7L per 100km, or 60mpg.

My best economy has been on the 'B' (80km/h) highways, while running in the 90 to 95km/h range: 3.9L / 100, or 72mpg. But I don't run on too many of those roads...

Compared to my Subaru, I've reduced my total fuel consumption (measured in Litres, not \$\$), by some 67%, year-over-year.

The fuel gauge in the car (the tank holds 22 Litres) has a really annoying habit of flashing furiously when the tank is down to 5 Litres, so even though though you have more than a fifth-of-a-tank remaining, you're lead to believe that you're about to run out any moment. Then the flashing lights start to count you down in (believe it or not!) half-litre increments... with the result being that I inevitably give up and find the nearest Sunoco station selling Gold Diesel. So my average fill-up cost is about \$17.

This fuel-level messaging is so excitable, I checked out the 'WHY', and it seems that cdi (common-rail direct injection) diesels are very hard to re-start if they run out of fuel, so smart is using psychology to avoid problems. Certainly works on me!

Another interesting discovery is that diesel fuel pricing is seasonal. I've committed to Sunoco Gold Diesel because I've had great success with Ultra 94 over the years, but there are only two (!!) stations in the city that carry it – luckily, one is just 2kms from my home, and they're open until 9pm every night.

• Diesel is most expensive in the fall (in October, it was virtually the same price as premium gas), and this is due to the high demand for home-heating fuel, which is very similar to diesel in composition. Right now it is either the same as regular gas, or a couple of cents less. Go figure... who knew?

• The smart is fitted with a full set of plastic under-body panels to improve its' CD (Co-efficient of Drag), and while my car was in for its' first service, I went into the bay to see what was hidden behind the panels; just curiosity. But the big surprise was to find a large (20" x 24") aluminium heat exchanger (radiator) mounted horizontally under the passenger seat. And this is covered by a plastic aero-cover? Huh?

• Well, it seems that the incredibly high pressure of the fuel (apparently ranging from 16,000 to 32,000psi) that is required for cdi, heats the fuel considerably (400° was one figure I've read!), and of course any unused fuel is returned to the tank. Apparently, dumping high-temp diesel into room-temp diesel is a no-no (it can cause bad chemical interactions), so this large horizontal heat exchanger is there strictly to cool the fuel before firing it back into the tank.

• So my little smart actually has four on-board heat-exchangers... the A/C condensor, the radiator, the intercooler for the turbo, and this cool-fuel device packed underneath. Weird, but it all seems to work very well.

• I've only had three of the usual new car quality-control / warranty issues so far, but the service provided by Mercedes-Benz Markham has been better than great; everything has been repaired without hassle, and they've got the right mix of "we're sorry it happened" combined with "let us make it right immediately". So far, I'm impressed; they certainly make me feel like a Mercedes owner, not some poor cousin or wanna-be.

• Overall, my smart has really put the 'fun' back into driving for me. In the city it is a giggle, since I have empty lanes that no one else can use, and parking spots are now available everywhere. Out of town, the car forces you think about the process of driving, especially when it comes to long hills, or passing on the two-lane roads.

• I often find myself chuckling while using the F1-style paddle shifters and the 6-speed gearbox. Which is either in recognition of the sheer fun of the thing, or a warning sign of early-onset dementia...

• I'll file my next report after the one-year anniversary. In the meantime, if you have questions or concerns about smart ownership, feel free to drop me an e-mail at 'mje51@rogers.com'.

•

• **LONDON (Reuters)** - Almost a quarter of British motorists admit they have been so distracted by roadside billboards of semi-naked models that they have dangerously veered out of their lane.

• According to recent research, one in five male drivers said their eyes were diverted from the road by posters of scantily clad women -- such as the saucy cleavage shots of model Eva Herzigova in her notorious adverts for Wonderbra.

• However only one in 10 women were put off by the sight of a semi-dressed male model.

• Flashing warning signs, huge advertising hoardings and Christmas decorations were also said to be major distractions.

• The study, by Privilege Insurance, said a 5 second distraction at 60 mph equated to driving at least the length of a soccer pitch without fully concentrating.



Toronto Autosport Club
Monthly Board of Directors Meeting Minutes
Tuesday, May 2, 2006
8:40 PM

Present:	Robert McAuley, Peter Clifford, Todd Presswood, Dietmar Seelenmayer, Russ Harding, Chuck Atkins	
Regrets:	None	
Guests:	None	
Recorder:	Todd Presswood	
Location:	Lone Star Restaurant, Dixon Rd.	
	Items/Discussion	Tasks/Deadline
1. Membership	<ul style="list-style-type: none"> - Current membership stands at 192 including 50 new members. . 	
2. Website	<ul style="list-style-type: none"> - Pictures on front page of TAC website have been updated with current Ice Racing shots. - Russ is looking into moving the TAC website to be hosted by Martin @ Affirma Innovations (a SoloSprint Series Sponsor) 	<ul style="list-style-type: none"> - Russ to contact Martin to obtain pricing/ details.
3. New TAC Logo and Volunteer Rewards	<ul style="list-style-type: none"> - TAC BoD approved embroidery sample of new TAC logo - Many members have not submitted TAC rewards information. (last chance) 	<ul style="list-style-type: none"> - Chuck to send last chance reminder to TAC members for submitting their rewards info.
4. Banking	<ul style="list-style-type: none"> - \$25,114 in the bank - Peter is still receiving TAC monthly statements at his old address and issue needs to be resolved in the near term. 	
5. Ice Racing	<ul style="list-style-type: none"> - Next seasons TAC organized Ice Race event is slated for the weekend of Feb 24/25 	
6. Rally	<ul style="list-style-type: none"> - 8 teams entered last weekends Rally - 5 of the teams had never been in a Rally before. 	
7. SoloSprint	<ul style="list-style-type: none"> - SoloSchool at Mosport DDT is fast approaching and will take place on the weekend of May 13/14. 	
8. Auto Slalom	<ul style="list-style-type: none"> - Brian Sibbett has requested the SoloSprint emergency plan for use in Solo2. 	<ul style="list-style-type: none"> - Rob to send emergency plan to Brian
9. Club Meeting Location	<ul style="list-style-type: none"> - TAC BoD recommended a change of Monthly member meeting start time from 8:00PM to 7:30PM. 	<ul style="list-style-type: none"> - Rob to send e-mail to members notifying them of the change of start time.
10. FITS Night	<ul style="list-style-type: none"> - Russ borrowed the CASC display and it was the best looking booth. - About 350 people were in attendance and plenty of interest was shown from the crowd. 	
11. Adjournment	<ul style="list-style-type: none"> - There being no other business, the meeting was adjourned at 22:10 hours. 	

Next scheduled BoD meeting is a conference call commencing at 8:00PM on Tuesday June 6, 2006.

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MINUTES OF APRIL 20 2006 MEETING

After some discussions with the management of the Fox & Fiddle (formerly Miami's), the meeting commenced at 8:30.

BoD Present: Rob, Russ, Peter, Dietmar, Chuck

Members: 17

Former Members and Guests: 12

Treasurer's Report:

Peter reports that we currently have \$25,997.37 in the bank. Some membership fees are still due. Member dividends and volunteer reward payouts are to be paid, and should offset the receivables.

The optimum bank balance to carry was discussed. It has been suggested that 1 year's operating funds be retained. Russ mentioned that CARS is expecting to carry 2-3 years of operating funds.

VP's Report

Russ reports that we have 190 members vs 180 at this time last year. We ended up with 220 in 2005,

New membership cards have been issued in the member's registration kit.

Dividend rewards (shirts & gym bags) will be ordered when we review the updated embroidery.

New photos are being added to the web-site.

Social Director's Report

Chuck has been in touch with Mosport, and we are assured of getting the same spot we had last year, with a guarantee of a port-a-potty. We are investigating to see if we can get the outside of turn 3.

Volunteer Rewards amounts and available selections have been sent out to the member-

ship. Anyone with any volunteered hours is eligible for something. Please email Chuck with your selection. Chuck hopes to close this out by April 30.

Competition Director's Report

Dietmar reported that the Ice Race final standings are printed in Fifth Gear.

The Ralliette series kicks off on April 26. Checkpoint volunteers are needed.

We have 3 or 4 potential contract rallies: Guru Nanak, CFI (again in June), Zonta (in the fall, requires an organizer), and possibly a Q107 rally.

The SoloSprint school is set for May 13/14 at Mosport DDT. TAC is co-organizing, and we are looking for volunteers to come and help. We currently have 20 people registered for 36 spots.

The SoloSprint schedule is posted. Best 6 of 9 events will count towards the championship. 2 events are the Canadian Nationals at St. Eustache. TAC is organizing the last event and school at Mosport.

For Sale/Wanted

Gail Walker is selling 2 USGP tickets for \$100 each. They are located in Grandstand C - opposite the pit entrance.

New Business

A reunion picnic for historical club cars was suggested. Should post something in Fifth Gear to gauge interest.

Loonies in the Bus

Won by Margaret

Meeting adjourned at 9:20.

FOR SALE

1965 COBRA REPLICA



Factory Five Mark I #1523 built in 1999

Mileage: 7500 KM

Engine: V 8 5.0 L, Fuel Injection

Brakes: disc drum with power assist

Steering: power rack & pinion

Optional Equipment: Chrome roll bar; Chrome side pipes; Tonneau Cover; Chrome bumper jacks; Wind deflectors Sun Visors; Front License Plate Frame

Appraised Value: \$43,800

Asking Price: \$39,500

For More Information: Call Gerry 905 845-5513

FOR SALE

RACE TEAM HOBBY SHOP BUSINESS ON-GOING BUSINESS OR LIQUIDATION

Equipment includes hoist, tire machines, balancer, compressor, benches, tools, brake lathe, tire racks and tires.

Burlington location

Contact Al alayre@cogeco.ca 416-984-3922

Top Ten Tax Tips

1. File your taxes on time to avoid the 5% late filing penalty.

If you owe tax for 2004, and do not file your return for 2004 by midnight of May 2, 2005, CCRA will charge a 5% late-filing penalty.

If you or your spouse or common-law partner carried on a business in 2004 your 2004 tax return has to be filed by **June 15, 2005**. However, if you have a balance owing for 2004, you still have to pay it by May 2, 2005.

2. Receive your tax deduction automatically every month.

You can ask CCRA to allow your employer to reduce withholdings if you have contributed to an RRSP early in the year, made large charitable donations, or incurred substantial medical expenses. Child care expenses, alimony and taxable child support also may lower your income and reduce your withholding taxes.

3. Take advantage of Income Splitting Opportunities:

- a. Split income by employing your spouse or child.
- b. Lend money to your spouse or child.
- c. Have the lower income spouse invest all earnings
- d. Maximize your charitable deductions (amounts over \$200) by pooling your charitable receipts for up to five years and have the higher income spouse claim them.

4. Try to earn your investment income (outside of RRSPs) at the lowest tax rate possible.

5. Pay the premiums on your disability insurance.

6. Claim medical expenses on the tax return of the spouse with the lowest income.

7. Make use of your investment losses.

8. Defer tax on severance or retiring allowance.

9. Transfer shares to your RRSP, but not at a loss.

10. Make sure you deduct your safety deposit box fees, and all investment carrying charges if you have an investment loan (outside your RRSP).



Mark Hudon is a Certified Financial Planner (CFP™) and Personal Coach since 1994. His investment approach incorporates tax planning to minimize your investment tax bill each year. A tax-smart portfolio is a portfolio that focuses on maximizing after-tax investment returns. After all, it's not how much you earn, but how much you keep that matters most. He can be reached at mhudon@gpcapital.com or by telephone at 1-800-608-7707 x37 , or 416-622-9969 x37 www.gpcapital.com



2006 Membership Application

Mail: 2267 Lakeshore Blvd W, Suite 1214,
Toronto, Ontario, M8V 3X2

Email: registrar@torontoautosportclub.ca

New or Renewal Members – Single or Family \$50.00

JOIN or RENEW ON-LINE :

JOIN-> www.casc.on.ca/joinAClub.php

RENEW-> www.casc.on.ca/welcome.php

- TAC Membership includes 2006 CASC-OR (Race, Solo) & RSO (Rally) affiliation
- Family rate limited to family members domiciled at the same mailing address.
- 2005 membership numbers will be reserved until February 1st, 2006.
- All memberships expire December 31.

1st Member _____ **Home Phone** (____) _____

Address _____ **Bus. Phone** (____) _____

_____ **Postal Code** _____

First Member _____ [] **email:** _____

2nd (Family) Member _____ [] **email:** _____

Additional Family Member _____ [] **email:** _____

Additional Family Member _____ [] **email:** _____

Additional Family Member _____ [] **email:** _____

PAYMENT METHOD:

Cash **Cheque** **MasterCard #** _____

Mastercard Expiry Date: ____/____ **Signature** _____

Amount: **\$50** **Other** _____ **TOTAL :** _____

TAC works only because volunteers make autosport happen!

So that we know *your* interests (and where you can help out) and can therefore plan the right mix of events – please complete the information checklists below ...

Please indicate all of your 2006 autosport interests;

- Solo I
- Solo II / Autoslalom
- Ice racing
- Navigational rallying
- Performance rallying
- Road racing
- Karting

Please indicate three areas that you can help with in 2006;

- Solo I / II organizer / worker
- Road Rally/Ralliette organizer
- Contract Rally organizer
- Rally Checkpoint/Green-crew
- Social Event Organizer
- Ice race organizer / worker
- Event timing / scoring
- Performance Rally organizer