

**Financial Services
Commission
of Ontario**

**Commission des
services financiers
de l'Ontario**



**Chief Executive Officer and
Superintendent of Financial Services**

**Directeur général et
surintendant des services financiers**

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June 23, 2010

[REDACTED]
**Board Chair
Registered Massage Therapists' Association of Ontario
2943B Bloor Street West
Toronto ON M8X 1B3**

Dear [REDACTED]

Thank you for your letter dated June 9, 2010, regarding the application of the Harmonized Sales Tax (HST) and the Professional Services Guideline (Guideline).

As you have mentioned in your letter, through my correspondence with the Alliance of Community Medical and Rehabilitation Providers, the application of the HST was under consideration.

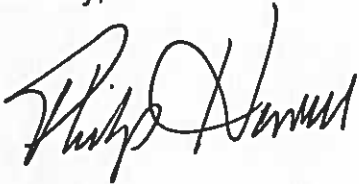
You will be pleased to know that the application of the HST under the updated Guideline is to be charged in addition to the hourly rates and fees, when applicable. The Guideline was released on June 18, 2010.

For your convenience, I have attached a copy of the Bulletin and Guideline. Alternatively, the attached documents can also be obtained through our website, www.fsco.gov.on.ca - page 6856.

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Thank you for your continued interest in the automobile insurance system.

Yours truly,



Philip Howell
Chief Executive Officer and
Superintendent of Financial Services

Attachments

Bulletin No. A-14/10
Professional Services Guideline – Superintendent's Guideline No. 04/10