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## EXAMINATION DATES, TIME AND LOCATION

The CARE will be held in the Institute's building at 69 Bloor St. East, Toronto, as follows:

Day One	Monday	October 26, 2009	9:00 a.m. - 12:00 p.m.
Day Two	Tuesday	October 27, 2009	9:00 a.m. - 12:00 p.m.

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## EXAMINATION FEE

The fee for the examination is \$840.00 (\$800.00 plus \$40.00 GST). The Institute's GST registration number is 107508525RT0001. A cheque or electronic bank payment payable to The Institute of Chartered Accountants of Ontario for the appropriate amount or credit card information must accompany the completed registration form. Where an insufficient fee is remitted, the entire registration will be returned. An income tax receipt will be available online early in 2010.

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## EXAMINATION REGISTRATION DUE DATE

The completed registration form and examination fee is due at the Institute **no later than 5:00 p.m. on Friday, September 18, 2009.**

A late filing fee of \$100.00 will be applicable for forms and fees received at the Institute after Friday, September 18, 2009 and before 5:00 p.m. on Friday, October 16, 2009.

Please note that registrations **will not be accepted after Friday, October 16, 2009.**

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## CONFIRMATION

Registrants will receive information concerning examination rules and regulations. Candidates will also be provided with a confidential identification number upon their arrival at the writing centre on the day of the examination.

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## RELEASE OF RESULTS

The results of the examination will be mailed to candidates on December 11, 2009. The names of successful consenting candidates will be posted on the Institute's website [www.icao.on.ca](http://www.icao.on.ca) at 10:00 a.m. on that day. Candidates may call the Institute, after 10:00 a.m. on December 11, 2009, if they wish to receive a verbal result. Results are reported as successful or unsuccessful. No alpha or numeric grade is given.

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## MECHANICAL CHECK

An unsuccessful candidate may request a mechanical check of his/her examination answer paper. To be considered, the request must be made in writing, accompanied by a cheque or credit card information for \$63.00 (\$60.00 plus \$3.00 GST), payable to the Institute of Chartered Accountants of Ontario, and received by the Institute on or before January 4, 2010.

Please note that the marking process is very thorough and therefore appeals for re-marking or reviews are not considered. All papers within a certain range of the passing grade are re-marked and all papers are checked to ensure that marks are correctly tabulated, added and recorded. Subsequent to the re-marking, papers with a grade near the passing grade are reviewed.