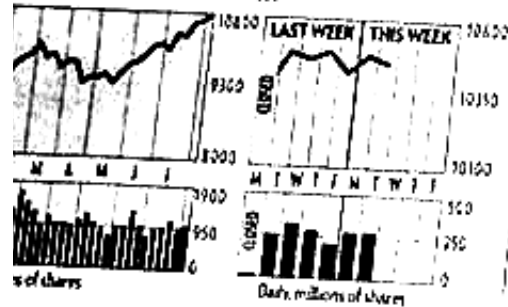


# FINVESTING

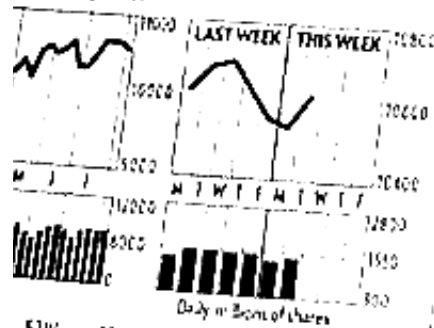
## MARKET WATCH

### STOCKS S&P/TSI close



	% chg	52W high	52W low	-Yr over yr- netchg	%chg	-Yr to date- netchg	%chg
1	-0.27	10682.92	8716.35	-2402.49	-23.36	-1339.28	-14.45
0.26	600.24	450.70	-139.26	-30.73	-81.01	-16.22	
0.38	738.52	572.12	-157.93	-26.65	-74.45	-11.41	
0.15	892.06	535.89	-170.34	-22.28	-35.13	-5.52	
-1.13	363.35	119.23	-41.42	-34.74	-22.86	-16.59	
1.36	2050.05	1465.99	-339.07	-22.70	-7.25	-0.40	

### Industrial Average close



	52W high	52W low	-Yr over yr- netchg	%chg	-Yr to date- netchg	%chg
14.46	9708.40	-801.01	-8.16	-28.24	1.55	
5.26	1065.22	-166.76	-15.60	-19.36	-1.51	
1.08	6215.97	-1218.01	-20.52	-25.52	-1.52	
7.91	1750.62	-359.55	-22.51	1.25	-9.02	

### INDEXES Balanced



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*Financial ETF falls 3%, while CIBC...*

### COMMENT

*Boostin' goodwills: the easiest game*

Just underestimate acquired inventory and profits ju

BY AL ROSEN

An old game in town is being popular again. It's that's been around for years, which has recently enjoyed a resurgence due to a change in rules. No, it has nothing to do with allowing tag-up or trading pieces or no-trade. The sport of which I speak is called acquisition accounting. The change in rules by Canadian accounting authorities do with paying executives freedom to decide what price of the price they pay for an acquisition won't have to be charged as an expense in future years. It used to be that companies had to methodically expense the premium they paid to acquire another company. But the rules allow the permanent deferral of acquisition-related expenses. That makes a slippery slope slippery.

It's no wonder that some