

CORBYS

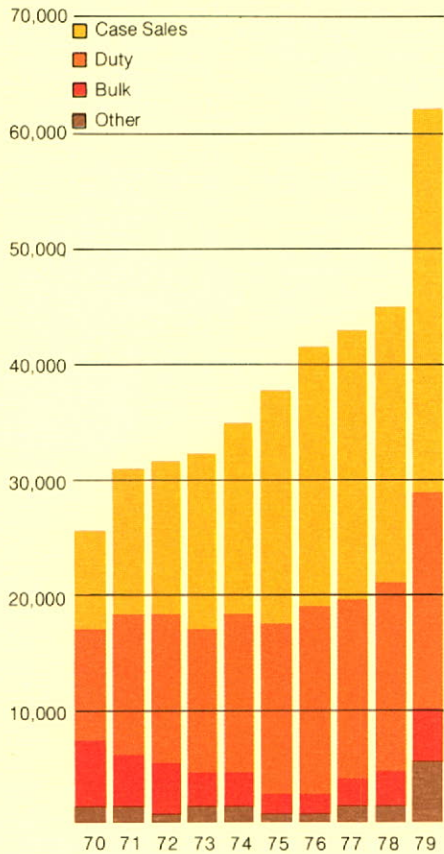
ANNUAL REPORT 1979



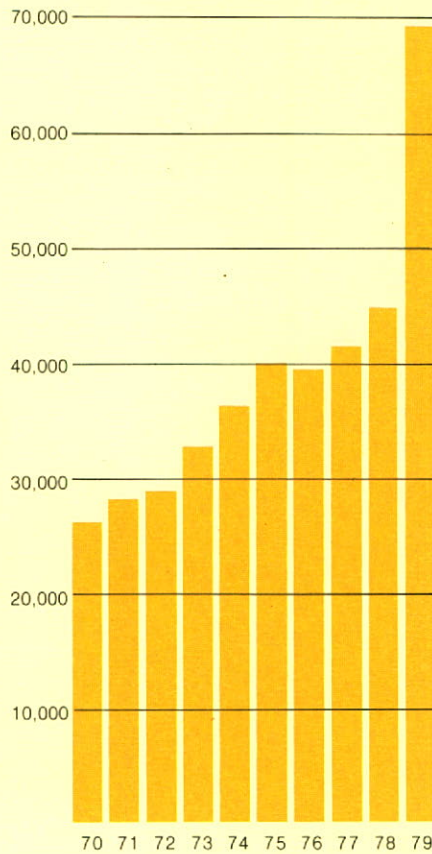
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McGILL UNIVERSITY

TEN YEAR FINANCIAL HIGHLIGHTS

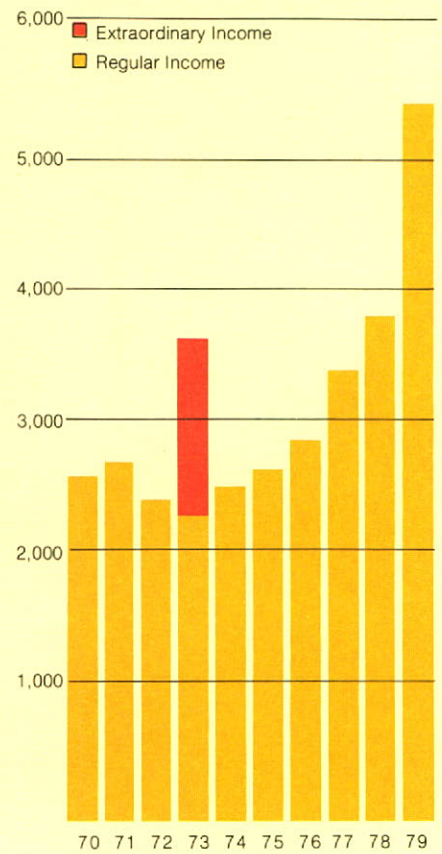
**CONSOLIDATED 10 YEAR
BREAKDOWN OF SALES (\$000's)**



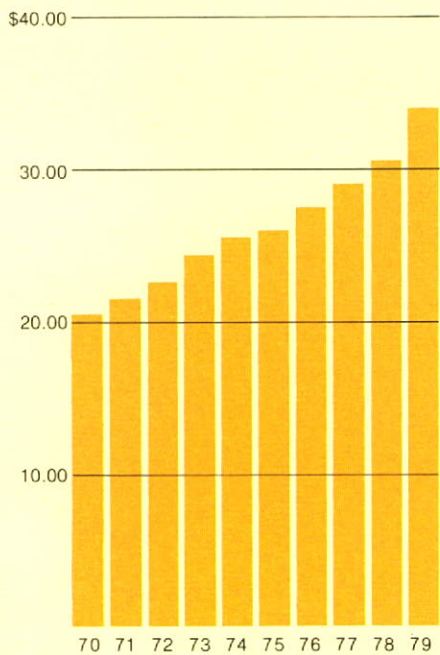
**TOTAL ASSETS
(\$000's)**



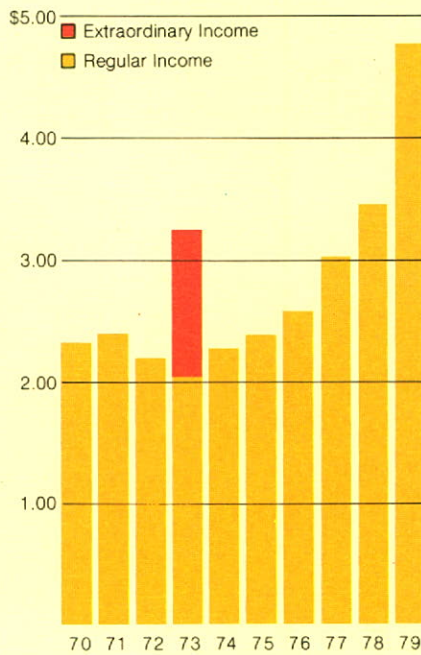
**NET INCOME
(\$000's)**



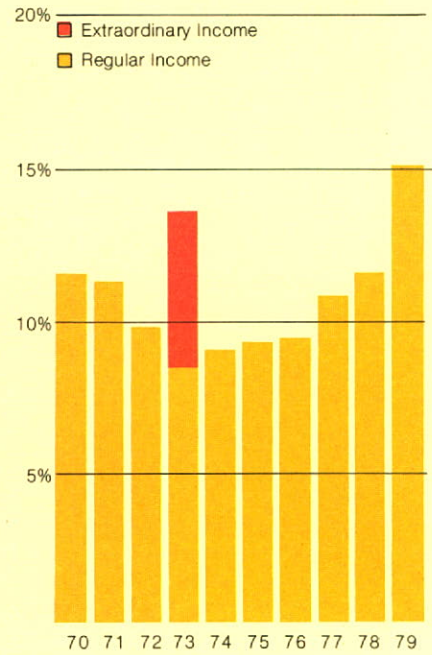
**EQUITY
PER SHARE**



**EARNINGS
PER SHARE**



**RETURN ON
SHAREHOLDERS EQUITY**



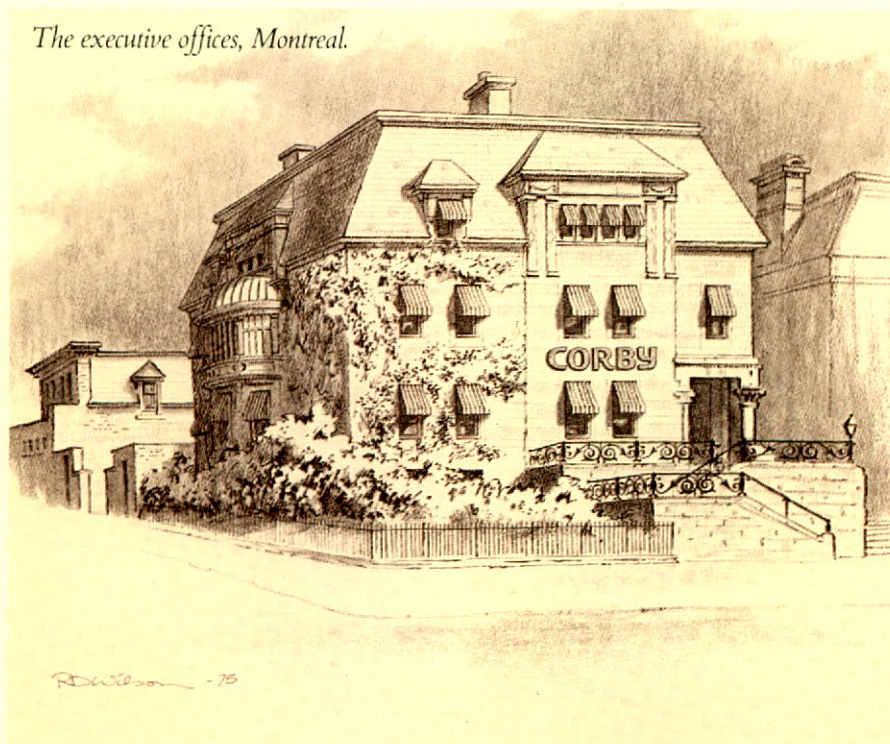
Corby Distilleries Limited and Subsidiary Companies. Annual Report for the Year ended August 31, 1979

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Corby & Meagher Regional Offices
/ Inside back cover
Head Office
Corbyville, Ontario
Executive Offices
1201 Sherbrooke Street West Montreal
Québec H3A 1J1

Annual Meeting
of Shareholders,
December 17, 1979

The executive offices, Montreal.



Directors

Marcel Piché, O.C., Q.C.
A.E. Downing
J.D.N. Ford, C.A.
Roger Gaudry, C.C., D.Sc.
H. Clifford Hatch, Jr.
R. Lachapelle
Ian M. Mackinnon, C.A.
Robert J. Tebbs
Peter D. Walsh, Q.C.

Officers

Marcel Piché, O.C., Q.C., Chairman
H.C. Hatch, Jr.,
President and Chief Executive Officer
R. Lachapelle,
Executive Vice President
Ian M. Mackinnon,
Vice President Finance and Secretary
F.H. Bellstedt,
Vice President Distillery Operations
D.P. O'Brien,
Vice President Imports
R.M. French,
Vice President and General Sales Manager
E. Kopalek,
Treasurer and Assistant to the President

Transfer Agents & Registrars

Crown Trust Company

Auditors

Coopers & Lybrand

Bankers

The Royal Bank of Canada

Solicitors

Ogilvy, Renault

Meagher's Distillery Limited

Directors

H. Clifford Hatch, Jr.
R. Lachapelle
G. Lévesque
I.M. Mackinnon, C.A.
R.E. Morrow, Q.C.
Marcel Piché, O.C., Q.C.
P. Racette
J. Lynch-Staunton

Officers

R. Lachapelle, Chairman and Chief
Executive Officer
G. Lévesque, President
P. Racette, Executive Vice President
Marketing
E.J. D'Iorio, Vice President Finance and
Secretary-Treasurer

*Ce rapport peut être obtenu en français de:
Les Distilleries Corby Limitée
1201 ouest, rue Sherbrooke, Montréal H3A 1J1*

Report of the Directors to the shareholders of Corby Distilleries Limited

Your Board of Directors is pleased to present the Company's Annual Report for the year ended August 31, 1979.

Meagher's Distillery Limited

On October 6, 1978, your company assumed ownership of Meagher's Distillery Limited and subsidiary companies including the William Mara Company and La Fromagerie d'Oka Inc. In the following pages, you will find pictures of some of the fine products produced and represented by these companies.

Sales and Earnings

For the fiscal year ended August 31, 1979, sales and earnings reached record levels for the sixth straight year. Sales and other income (including Meagher's Distillery Limited) increased from \$48,211,000 to \$69,530,000. Net earnings increased from \$3,789,000 or \$3.41 per share to \$5,388,000 or \$4.76 per share.

The company's Canadian earnings increased only marginally due to flat industry conditions and the effects of two liquor board strikes.

In addition, we remain very concerned about the existing inflationary environment in Canada and the impact of unprecedented high interest rates in an industry where some of our products are aged for 10 years or more.

The favourable results for the year are mainly attributable to an increase in income from long term investments and the inclusion of the earnings of Meagher's Distillery Limited since its acquisition in October 1978. Higher rates of exchange used to translate the earnings of the Scottish subsidiary into Canadian funds also benefited the company.

Dividends Increase and Stock Split

A dividend of 50 cents per share and an extra dividend of 50 cents per share were paid on December 1, 1978; and a dividend of 50 cents per share was paid on June 1, 1979, making a total of \$1.50 per share paid during the company's fiscal year.

Subject to shareholders' approval at a special general meeting to be held on December 17, 1979, it is proposed to split the company's voting and non-voting Class B stock on a two-for-one basis. It is also proposed to institute a quarterly dividend of 25 cents

per share on the split basis commencing March 1st, and to cease the practice of paying extra dividends.

On October 31, 1979, a dividend of 50 cents per share and an extra dividend of 50 cents per share were declared payable on December 1, 1979 to shareholders of record November 9, 1979.

Organizational Change

On December 11, 1978, Roger Lachapelle was appointed Executive Vice President and a Director of Corby Distilleries Limited.

New Agency


As of September 1, 1979, your company was appointed national agent for Riunite Italian wines of Italy. The Riunite Lambrusco line is the largest selling brand of wines in the United States and we are most enthusiastic about their potential in Canada.

Board of Directors

Effective December 11, 1978, C.J. New resigned as a Director of Corby Distilleries Limited. During the years of his association with the company, Mr. New contributed greatly to its progress, both as President and latterly in his capacity as a Director. Your management wishes to express its appreciation for his contribution and for many years of continued health and success. At the Annual Meeting on December 17, 1979, the company proposes to increase the number of company directors to 10, and to nominate Mr. Alan Burrough, C.B.E., of London, England, to the Board of Directors.

Acknowledgements

It has been an extremely difficult year for the wine and spirits industry here in Canada. At the same time, it has been a record year in many respects for Corby Distilleries Limited. This year, we extend a special welcome to the employees of Meagher's Distillery Limited and subsidiaries. To them and to all of our employees, the Directors and Management extend their thanks for their efforts throughout the year.



H. Clifford Hatch, Jr.
October 31, 1979

Quality is something you just can't rush.



The story of J.P. Wiser and Wiser's DeLuxe

"Good afternoon, I'm J.P. Wiser. I'm here with the Payne Distillery. Good afternoon. Happy to meet you. I'm J.P. Wiser. I just got here by boat from Ogdensburg".

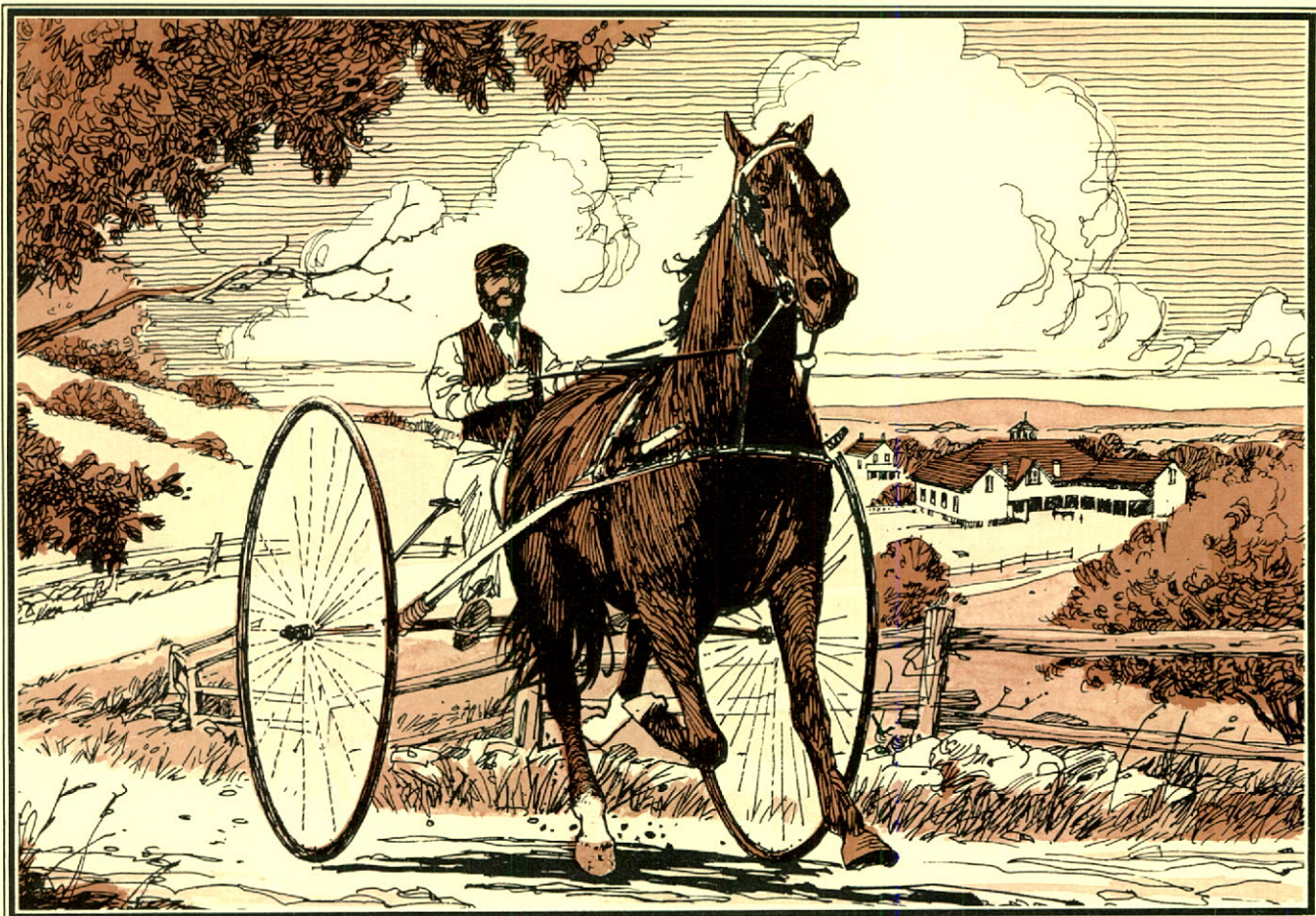
J.P. Wiser's voice rang down the streets of Prescott, Ontario. Doors opened and faces came to windows as the townspeople strained to see the boisterous stranger. It was a bright day in early June, 1857 and Wiser had crossed the St. Lawrence to take up residence and revitalize Payne's Distillery, a recent acquisition of his employer, James G. Averell.

Wiser was an impatient man, and scarcely had the ferry's gangplank rattled into place when he was off, striding through the town.

In life and in business, Wiser loved to meet people head on. Had the telephone existed in his day, it's unlikely he would have had much use for it.

"If I'm working with a man I want to see his face and feel his handshake" Wiser was fond of saying. "I want to know how he feels about things".

Wiser's new home was a thriving town. It was connected by rail directly with Montreal, Toronto and Ottawa, and it was a port of call for steamships plying the river in either direction. The people were ambitious and energetic. Yet, the town was still small, and the arrival of a man like J.P. Wiser had the impact of a large stone falling in a pond. J.P. was big, bearded and gruff



J.P. Wiser's great trotting stallion Rysdyk was a son of famous Hambletonian, and himself a sire of fine trotting horses.

**“Horses should hurry”
said J.P. Wiser.
“But whisky must take its time.”**

Our founder J.P. Wiser bred trotting horses as ‘swift as white water’. Wiser-breds won stakes races throughout eastern Canada and the U.S., as well as many a neighbourly challenge on the back roads of Grenville County.

As much as he loved speed, J.P. would allow no haste in the making of good whisky. Nor will we today. No drop of Wiser's DeLuxe reaches your glass until it has spent ten full years mellowing in oak barrels. This produces a fine, gentle whisky that's remarkably easy to enjoy.



**Wiser's DeLuxe.
Quality is something you just can't rush.**

in appearance. His voice was powerful and he always spoke directly to the point. Few who met him could easily forget him.

The impact of J.P.'s arrival was lasting. His employer, James G. Averell, had recently purchased the Payne Distillery, and he sent Wiser to take charge of it. Within two years Wiser had doubled the distillery's output. He could have then said goodbye to a job well done and returned to Ogdensburg. He was still in his early thirties and his proven business talents were in demand.

But Wiser liked Prescott and, as it got to know him, Prescott liked him. He set about buying out his employer, and by 1862, Payne's Distillery had become Wiser's Distillery.

Wiser soon knew his distillery inside out. He got to know every employee "by face, by job and by handshake". He could show the stable boy how to quieten down a fractious horse, and he could show a new rack warehouse man how to make a barrel stop 'Bung up'. And more important he instilled in each of them his penchant for quality. Wiser's ambition for the distillery was simple: to make the best product – "a whisky that pleases the nose, the tongue and the eye". And he succeeded. Other distillers of the day were not noted for their quality control. Many of their products were grossly adulterated and underaged. Wiser's whiskies were blended with exacting care and aged in oak. Wiser's Red Letter Rye and Wiser's Canada Whisky won reputations both north and south of the border for their pure, clear flavour.

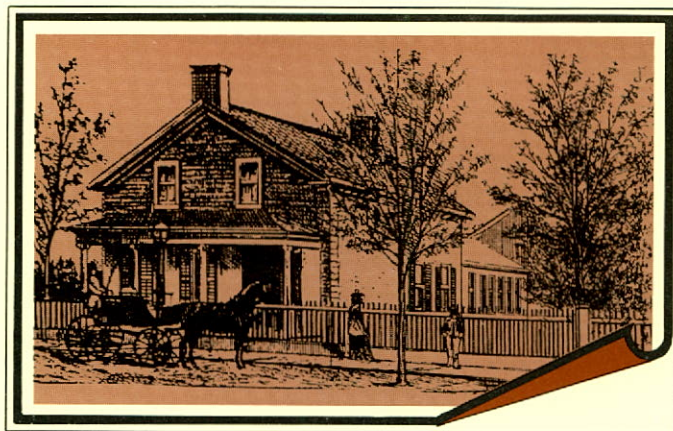
Another of J.P.'s whiskies also won an excellent reputation, but only among his family, friends and business acquaintances. This was the whisky J.P. blended especially for his own use and that of a favoured few. It was aged in oak longer than any other whisky of the day, and had an exceptionally clear and elegant flavour.

The conferring of a glass or a bottle of this particular whisky upon one was a mark of favour indeed. Sooner or later in one of his epic poker battles, or near the end of a social evening, one of Wiser's cronies would say "Where have you got the DeLuxe hidden away, J.P.?" Over time this private blend came to be known as "Wiser's DeLuxe".

One by one his less quality-conscious competitors dropped away, and Wiser's Distillery grew and prospered.

When Wiser arrived from Ogdensburg he brought

ambition and talent. He also brought a fondness for fast horses, late night poker games and the touch of a pretty girl. Once his business was settled on its course, J.P. began breeding standardbred horses. In his time a spirited trotting horse and a light rig were the equivalent of today's sportscar. As in everything else, J.P. Wiser had no interest in the mediocre. The horses he bought for breeding were the finest.

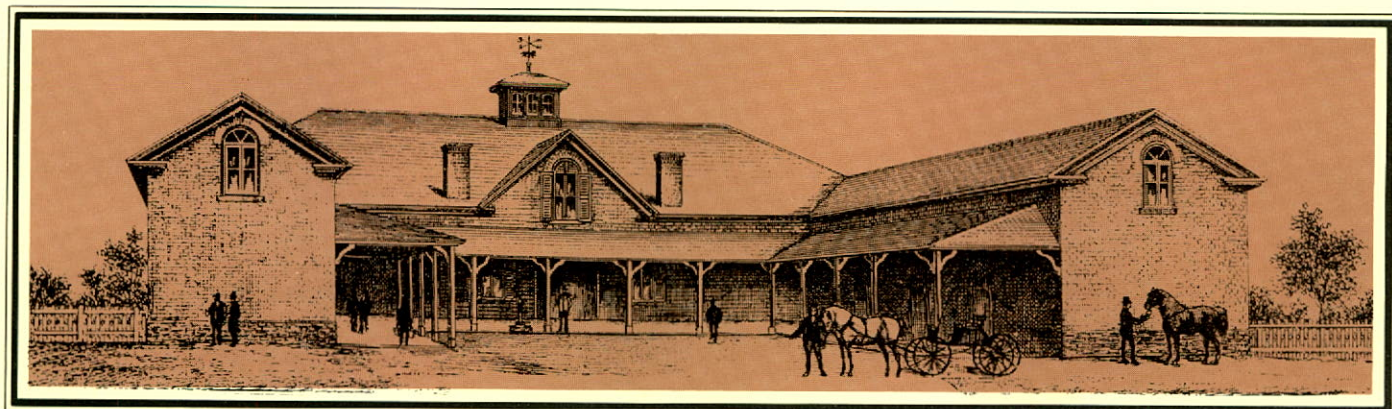


His favourite, Rysdyk, was a son of famous Hambletonian whose blood runs in the veins of the great trotting and pacing horses of today.

Wiser believed that a man had to kiss at least a hundred girls before he knew the one who suited him best. And it's possible he exceeded that number by a good many. It was said that every good looking girl in Ogdensburg was seen on Wiser's arm at one time or another. But his flirtations ceased when his eye first fell on Emily Godard.

From that moment on she was the only woman for him and he wooed her with patience and care. In later years, when his sons were becoming of marriageable age and beginning to take part in the management of his company, Wiser was recorded as saying to them "There are two activities a man should never hurry, whisky making and courtship. For marriages – or whisky – made in haste will not bring the pleasure for which they are intended."

Emily Wiser was dark-haired and blue eyed, as petite as Wiser was large. J.P. and Emily were married in 1859. She loved him and stood by him for 50 years. Those who remember say J.P.'s courtship of Emily never ended.



Through their years together he cared for her as tenderly as though she were a new bride. She, in turn, was calm and steadfast, raising several healthy children and running a well ordered home where guests and family alike felt welcome and comfortable.

Being wife to a man like J.P. Wiser was not always easy. J.P. was as good at having fun as he was at making whisky or raising his horses and cattle. His weekly poker games were known to become a little less than decorous when the players stayed late and the DeLuxe began making the rounds.

He was fond of music and when he and Emily arrived at a dance the fiddlers knew they'd be playing 'til dawn. They knew also that their tired arms would be soothed by liberal internal applications of Wiser's DeLuxe and an external application of silver coins.

Emily also had to contend with J.P.'s love of horses. His great stallion Rysdyk sired several excellent foals. Formal race meets for standardbreds were not as frequent as they are today. And a man with a taste for speed and a horse to go with it often had to content himself with a friendly little contest with a neighbour on the backroads of the county. Emily Godard had no love of careening over a rough road in a two wheeled rig. Yet that was the situation she often found herself in. A sedate trip home from church could instantly become a race if a neighbour had the temerity to try to ease past Wiser and his beloved Rysdyk. At such times a wide grin spread across J.P.'s broad face. A shake of the reins and Rysdyk knew the race was on. He hated losing as much as Wiser did, and it was a rare day indeed when the challenging horse and rider didn't get dust on their faces.

J.P. Wiser lived every minute of his life fully. He loved his family and enjoyed his friends. And of friends he had many. For several years he was a Member of Parliament under Wilfred Laurier, who was his friend and an occasional visitor at his house.

Surprisingly, Wiser was also friend to his party's arch rival, Sir John A. MacDonald. He had more than one spirited debate with Sir John A. in the Commons. And, the story has it that the two of them had many another in private over a glass or two of Wiser's DeLuxe. Sir John A. MacDonald was a noted fancier of fine whisky, and occasional access to J.P.'s renowned DeLuxe unquestionably mellowed his partisanship.

Wiser became wealthy and took honest pleasure in

his wealth. His money was honourably gained through hard work, astute judgement, and a constant concern for the quality of his products. He never tried for the fast or easy dollar. In a letter to his eldest son, Harlow, he wrote:

"Do not seek success. Give good value in all matters and success will seek you".

His abiding philosophy which he had carved over the door of the distillery office was "Quality is something you just can't rush."

That philosophy is carried forward in Wiser's products today. The whiskies which will be blended to become Wiser's DeLuxe are first aged at least 10 full years in seasoned oak barrels. In every respect, Wiser's DeLuxe is made with the same kind of personal care and attention it received in the days when J.P. Wiser and Sir John A. MacDonald passed the bottle.

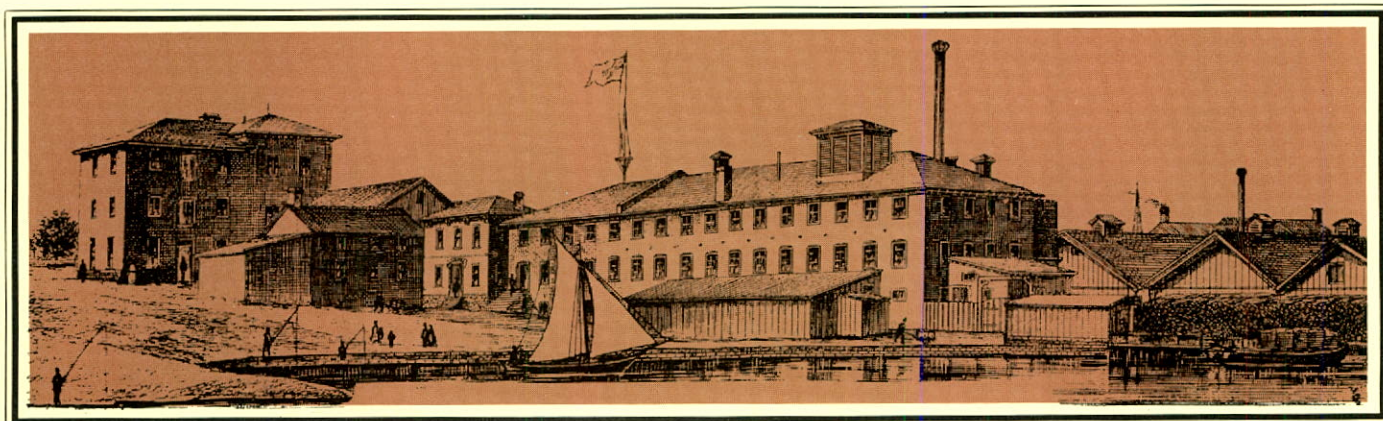
The custodian of Wiser's DeLuxe quality today is Keith Baldwin. Keith has been with us for over 33 years. He is, if possible, even more rigorous in his standards than J.P. Wiser himself was. On the subject of Wiser's DeLuxe he writes:

"This is not a whisky we can ever make in huge quantities. To do so we would have to be less selective in the whiskies which go into the blend. We would have to do less work by hand and more by machines. We might have to reduce the ageing period.

"The product we made that way might still be a good whisky by the standards of other companies. But it would not be Wiser's DeLuxe."

Wiser's DeLuxe is no longer made by the St. Lawrence River. It is made at our distillery in Thurlow Township, Hastings County in Eastern Ontario. This is a traditional whisky distilling area, the history of which records distilling activities as far back as the 1760's. The distillery is not large, and probably never will be. But the quality of the product will always be of the finest. You can take J.P. Wiser's word on that:

"Quality is something you just can't rush".



Meagher's Distillery
Liqueurs



Meagher's Distillery
Domestic and
Imported Products



Corby Distilleries
Domestic Products





J.M. Douglas
International Company
Imported Products







Consolidated Statement of Earnings

For the Year Ended August 31, 1979
(expressed in thousands)

	1979	1978
Income		
Sales	\$61,762	\$44,722
Commissions	5,096	2,353
Investment and other income	<u>2,672</u>	<u>1,136</u>
	<u>69,530</u>	<u>48,211</u>
Costs and expenses		
Cost of sales	42,216	30,994
Selling and general expenses	16,100	10,461
Interest on long-term debt	1,439	
Other interest	506	319
Depreciation	895	417
Amortization of goodwill	<u>188</u>	
	<u>61,344</u>	<u>42,191</u>
Earnings before income taxes	8,186	6,020
Provision for income taxes	<u>2,798</u>	<u>2,231</u>
Net earnings for the year	<u>\$ 5,388</u>	<u>\$ 3,789</u>
Net earnings per share	<u>\$ 4.76</u>	<u>\$ 3.41</u>

Consolidated Statement of Retained Earnings

For the Year Ended August 31, 1979
(expressed in thousands)

	1979	1978
Balance — beginning of year	\$30,167	\$28,046
Net earnings for the year	<u>5,388</u>	<u>3,789</u>
	35,555	31,835
Dividends	<u>1,668</u>	<u>1,668</u>
Balance — end of year	<u>\$33,887</u>	<u>\$30,167</u>

The notes to consolidated financial statements are part of these statements.

Consolidated Balance Sheet

as at August 31, 1979
(expressed in thousands)


Assets	1979	1978
Current assets		
Short-term investments — at cost which approximates market value	\$ 2,830	\$ 2,580
Accounts receivable	11,264	7,226
Inventories	33,486	28,872
Prepaid expenses	<u>458</u>	<u>248</u>
Total current assets	<u>48,038</u>	<u>38,926</u>
Long-Term Investments	<u>3,399</u>	<u>2,597</u>
Land, Buildings and Equipment	17,804	12,088
Accumulated depreciation	<u>9,693</u>	<u>8,832</u>
	<u>8,111</u>	<u>3,256</u>
Goodwill	<u>5,720</u>	<u>—</u>
	<u>\$65,268</u>	<u>\$44,779</u>

The notes to consolidated financial statements are part of these statements.

Liabilities

	1979	1978
Current liabilities		
Bank loans and notes payable	\$ 7,560	\$ 4,489
Accounts payable and accrued liabilities	4,942	3,938
Income and other taxes	1,286	1,413
Current portion of long-term debt	<u>478</u>	<u> </u>
Total current liabilities	14,266	9,840
Long-Term Debt	10,472	
Deferred Income Taxes	<u>2,164</u>	<u>786</u>
	<u>26,902</u>	<u>10,626</u>
Shareholders' Equity		
Capital stock	4,479	3,986
Retained Earnings	<u>33,887</u>	<u>30,167</u>
	<u>38,366</u>	<u>34,153</u>
	<u>\$65,268</u>	<u>\$44,779</u>

Signed on behalf of the board

 Director

 Director

Consolidated Statement of Changes in Financial Position

For the Year Ended August 31, 1979
(expressed in thousands)

	1979	1978
Financial resources were provided by:		
Operations	\$ 7,496	\$ 4,226
Long-term debt	13,130	
Capital stock issued	493	
	<u>21,119</u>	<u>4,226</u>
Financial resources were used for:		
Dividends	1,668	1,668
Additions to land, buildings and equipment	950	481
Acquisition of subsidiary net of acquired working capital	9,443	
Purchase of long-term investment		300
Reduction of long-term debt	4,372	
	<u>16,433</u>	<u>2,449</u>
Increase in working capital	4,686	1,777
Working capital — beginning of year	<u>29,086</u>	<u>27,309</u>
Working capital — end of year	<u>\$33,772</u>	<u>\$29,086</u>

The notes to consolidated financial statements are part of these statements.

Notes to Consolidated Financial Statements

For the Year Ended August 31, 1979

1. Summary of significant accounting policies

Consolidation policy —

The consolidated financial statements include the accounts of all wholly-owned subsidiaries, 50% of the assets, liabilities, income and expenses of a joint venture and the company's equity in a partly-owned company.

Currency translation —

The accounts of the foreign subsidiary company have been translated at the following rates of exchange:

- (a) Current assets, with the exception of inventories, and current liabilities at the rate prevailing on August 31, 1979.
- (b) Inventories acquired subsequent to August 31, 1971 at the average rate for the year of production or purchase, and inventories acquired prior to August 31, 1971 at the rate prevailing on that date.
- (c) Long-term investments at rates prevailing at dates of acquisition.
- (d) Deferred income taxes at the average rates for the years of accumulation.
- (e) Revenue and expenditure at the average rate for the year.

Inventories —

Inventories are stated at cost which does not exceed net realizable value. They include barrelled whiskies which will remain in storage over a period of years but which are classified as current assets in accordance with the general practice of the distilling industry.

Long-term investments —

Long-term investments are stated at cost except for the company's investment in a partly-owned company which is accounted for by the equity method and amounted to \$1,102,000 (cost \$800,000). The company's share of this company's earnings amounted to \$302,000 and has been included in investment and other income.

Land, buildings and equipment —

Land, buildings and equipment are carried at cost. Generally depreciation is provided for on the diminishing balance method at annual rates of 5% for buildings and 10% to 30% for equipment.

Goodwill —

Goodwill, principally the excess of cost over amounts assigned to net assets of companies acquired, is amortized on a straight-line basis, over forty years.

Pension plan —

The company has trustee pension plans. Based on most recent reports by independent actuaries, the unfunded past service costs of the pension plans amounted to \$1,079,000. These costs are being funded by annual payments of \$118,000 which are charged to earnings when funded. During the year, subsequent to the valuation dates, the company made additional contributions on account of these unfunded past service costs of \$550,000 which contributions have been charged to earnings.

Deferred income taxes —

Deferred income taxes are provided for all significant timing differences in reporting income and expenses for financial statement and tax purposes. The timing differences arise principally from tax deductions by the Scottish subsidiary for inventory appreciation relief. The deferred income taxes have been classified as a long-term deferred credit in accordance with the general practice of the distilling industry.

2. Acquisition of subsidiary

During the year the company acquired all of the outstanding shares of Meagher's Distillery Limited. The acquisition has been accounted for as a purchase and results of operations of Meagher's Distillery Limited and its subsidiaries have been included in these statements from October 1, 1978.

Fair market value of assets acquired and liabilities assumed:

	(in thousands)
Assets	\$12,709
Liabilities	4,944
	<u>7,765</u>
Goodwill	5,770
	<u>\$13,535</u>

	(in thousands)
Consideration given:	
Cash	\$13,042
Capital stock — 19,220 non-voting, Class "B" common shares	493
	<u>\$13,535</u>

3. Long-Term Debt

	1979	1978
	Current portion	Total
	(in thousands)	
Term bank loan, repayable in varying quarterly instalments to October 1, 1989. Interest is payable monthly at rates varying from prime commercial bank rate to prime plus 1% over the life of the loan	\$303	\$10,000
Term bank loan, at prime, repayable in semi-annual instalments of \$75,000	150	850
Term bank loan, at prime plus ½% repayable in annual instalments of \$25,000	25	100
	<u>\$478</u>	<u>10,950</u>
Current portion	478	—
	<u>\$10,472</u>	<u>—</u>

4. Capital stock

	1979	1978
	<u>Number of shares</u>	
Authorized —		
Voting — no par value	1,000,000	1,000,000
Non-voting, Class "B" — no par value	500,000	500,000
Issued and fully paid —		
Voting	988,480	988,480
Non-voting, Class "B"	142,656	123,436
Stated value of issued and fully paid shares	\$4,478,942	\$3,986,442

During the year the company issued 19,220 non-voting, Class "B" shares for a total consideration of \$492,500 in connection with the acquisition of Meagher's Distillery Limited.

The company was continued under the Canada Business Corporations Act on January 23, 1979.

5. Supplementary information

	1979	1978
	<u>(in thousands)</u>	
Amounts due from affiliated companies included in accounts receivable	\$ 906	
Amounts due to affiliated companies included in accounts payable and accrued liabilities	\$ 77	\$ 173
Excise tax included in sales and cost of sales	\$17,980	\$16,130

Segmented information —

Substantially all of the company's operations are in the manufacture and sale of wines and spirits.

Geographic segments —

	Canada	United Kingdom	Total
	<u>(in thousands)</u>		
Income	\$62,142	\$ 7,388	\$69,530
Net earnings	\$ 4,024	\$ 1,364	\$ 5,388
Assets	\$52,368	\$12,900	\$65,268

6. Comparative figures

The August 31, 1978 financial statements have been restated to conform with the current year's presentation.

Auditors' Report to the Shareholders

COOPERS & LYBRAND

CHARTERED ACCOUNTANTS

We have examined the consolidated balance sheet of Corby Distilleries Limited as at August 31, 1979 and the consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these consolidated financial statements present fairly the financial position of the company as at August 31, 1979 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Montreal, Quebec
September 28, 1979

Chartered Accountants

Corby and
Meagher's Regional
and District
Sales Offices

Corby Distilleries Limited

Montréal:
752 Chemin du Golf
Nuns' Island
Montréal, Qué. H3E 1A8
Tel.: (514) 769-4573

Toronto:
47 Sheppard Avenue East
Suite 521
Willowdale, Ont. M2N 5X5
Tel.: (416) 226-6936

Ottawa:
30 Chamberlain Avenue
Ottawa, Ont. K1S 1V9
Tel.: (613) 236-9163

Calgary:
#250 One Palliser Square
125 - 9th Avenue South East
Calgary, Alta. T2G 0P6
Tel.: (403) 264-5349

Vancouver:
1271 Howe Street
Vancouver, B.C. V6Z 1R3
Tel.: (604) 683-8288

Meagher's Distillery Limited

Montréal:
18 Fundy, Mart F
Place Bonaventure
Montréal, Qué. H5A 1E1
Tel.: (514) 878-4514

Toronto:
234 Eglinton Ave E.
Suite 802
Toronto, Ont. M4P 1K5
Tel.: (416) 486-0644

Vancouver:
1177 West Hastings St.
Suite 1205-A
Vancouver, B.C. V6E 2K3
Tel.: (604) 688-4329

Riunite, the Italian Lambrusco wine is the newest addition to the Corby family. Soft and semi-dry with a slight sparkle, Riunite is already the best selling imported wine in the U.S.



