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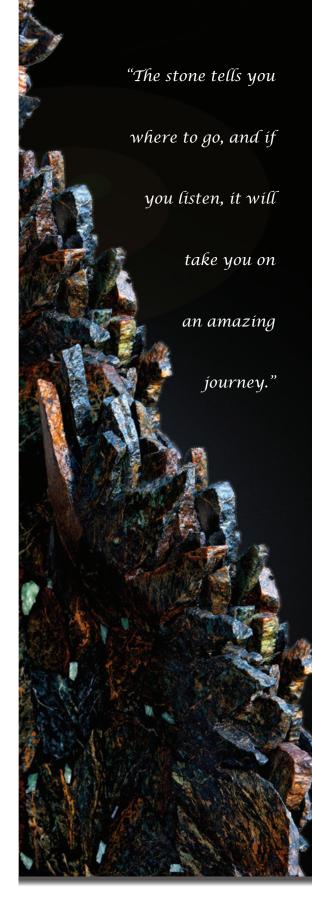
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Photographer: Connie Ekelund



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GOOD LIFE CONNOISSEUR

The Connoisseurs Choice in Luxury Living

Volume 13 | Summer 2015 www.GoodLifeConnoisseur.com

Giving the Gift of a Smile ... A Lasting Legacy



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Published by Fusion Publishing Inc.

Fusion Publishing Inc. #317 – 1489 Marine Dr. West Vancouver, BC Canada V7T 1B8 888.925.0313

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Subscriptions

Digital Suscriptions: Free www.GoodLifeConnoisseur.com

Good Life Connoisseur is published four times a year by Fusion Publishing Inc.

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achu Picchu is one of those destinations that makes most bucket lists but until you actually experience it there is no real understanding of how extraordinary it really is. The engineering, the location, the age, all combine to make a truly unique experience. You'll also come away with a greater understanding of the complexity of mankind's development of civilization. It's not the height alone which takes your breath away. Definitely a must see!

Then there is the southern coast of Peru and Pisco. It's totally different, but again a unique experience. Have to give a big thanks to the folks who produce Porton — without their encouragement we would have never ventured down their way. Well worth it and if you can find Porton on your local shelves I would suggest you give it a try. Another great find.

Next up is Nova Scotia. Having been born and brought up there, it was a real treat to return having been away for an extended period. Halifax has become a real tourist destination and of course is one of the oldest established British points of settlement in the country. Even as a kid growing up there I was always excited to visit the Halifax Citadel, but the harbour has developed into a true tourism friendly area as well.

But what was most enlightening on this trip was learning of the history of the Acadians. When I was in school there, at the time they were hardly mentioned but their culture is very strong today in the communities around Yarmouth. Plus there are a number of quality wineries. I certainly enjoyed going home. Make sure you subscribe to get the full story.

As always comments both positive and critical are always welcome.

Terry Tremaine Publisher

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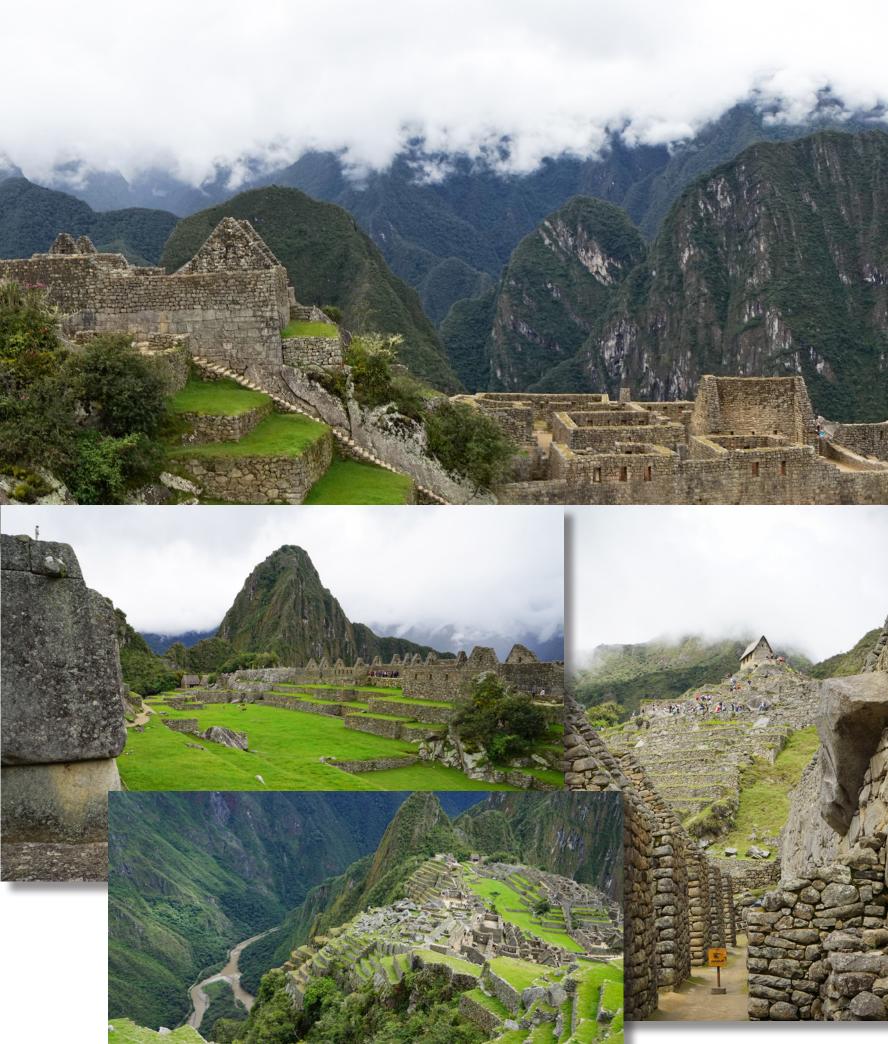
SACRED VALLEY AND MACHU PICCHU

By Terry Tremaine Photos By Connie Ekelund

ima was the city of entry for our journey to Peru. The airport and customs clearance was efficient with minimal waiting time. We overnighted at the very comfortable Ramada Costa del Sol Lima Airport Hotel before flying on to Cusco to begin our tremendous adventure.

Cusco was the Inca capital and sits relatively high up in the Andes. Our guide, provided by our favourite tour company Abercrombie and Kent, suggested those born in Cusco actually grow up to have a lung capacity one third greater than those living at sea level. He also suggested locals encouraged visiting soccer teams to practise hard upon arrival just before playing local teams to ensure quick exhaustion from the lack of oxygen. For tourists it's an indication of what precautions they should take before going even higher to visit Machu Pichu.

Upon arrival in Cusco we immediately headed into the nearby Sacred Valley, a very significant agricultural zone for the Incas. Along the way we stopped to visit a traditional weaving exhibition centre named Awanakancha where South American Camelids are bred. Llamas, alpacas, vicunas and guanacos are distant cousins of the much larger one and two-humped camels. Llamas and alpacas are thought to have been domesticated as early as 4,000 BC. Here at the centre you actually get an opportunity to feed and pet them, plus learn how traditional weaving and dying developed. Upon holding alpaca wool we readily accepted it to be the softest wool there is.

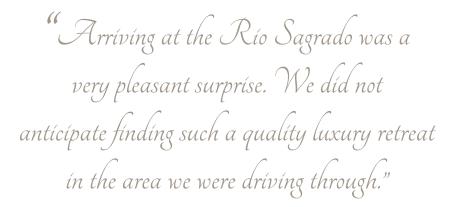












Arriving at the Rio Sagrado was a very pleasant surprise. We did not anticipate finding such a quality luxury retreat in the area we were driving through. This Belmond property is set on the banks of the rushing Urubamba River, and was built in natural materials to resemble an authentic Andean village. Of modest size with all the amenities, it provides a very comfortable environment. Dining is excellent.

Our tour of the Sacred Valley included a stop in the market town of Chincero. This village has a long history dating from the Inca Empire and boasts architecture dating from the colonial period including the frescos in the local church. The local market is very popular with barter still in practise. In addition, Andean weaver Nilda Callanaupa Alvarez leads a local women's weaving collective. They welcome visitors with demonstrations on ancient weaving techniques that are in current practise.

We continued on to the saltpans of Maras. Here are thousands of individual ancient salt mines which are simply small pools thickly coated with crystallized salt. They have existed in the same spot since Inca days and are still operable. Families pass them on and continue the backbreaking and poorly remunerated tradition of salt extraction, crystallizing salt from subterranean spring water. A typical mine might produce a ton of salt a year. Generally the families are farmers as well. The combined view of all these mines is quite extraordinary.









From Maras we continued on to Moray and our introduction to the engineering skills of the Incas. Moray was an agricultural experimentation centre for the Incas. It consists of many levels of concentric rings built from chiselled stone. Each level was used to try out different crop strains as the temperature varied significantly from one level to the next. At the top there is actually a wall built to hold back any landslides from the top of the mountain and still in perfect shape.

Next day we boarded the Vistadome train at the Ollantaytambo railway station to continue the very scenic tour of the Sacred Valley to the town of Aguas Calientes. As can be guessed from the name the train features roof windows allowing excellent views of the peaks that surround the valley. Here we boarded a coach to drive a series of switchbacks up to the spectacular Machu Picchu.

It is recognized as one of the Seven Wonders of the World but until you actually see it there is no way to appreciate how extraordinary it actually is. This complex engineering feat, built at height without the benefit of engineering diagrams or for that matter even mortar is simply mind-boggling. Why they chose to build it at this height and this remote area is part of the mystery.

Wandering around the ancient citadel can be exhausting due the lack of oxygen. Be prepared.

"Wandering around the ancient citadel can be exhausting due the lack of oxygen. Be prepared."















We also chose to hike up Huayna Picchu, the peak overlooking Machu Picchu. A limited number of visitors are allowed to make the very steep climb each day. Most move slowly with frequent stops to rest and breathe. But the opportunity to look down on Machu Pichu makes it entirely worthwhile. No words can really describe the experience of visiting this ancient wonder.

Our accommodation on the mountain was the very luxurious Inkaterra Machu Picchu. This 85-suite property offers excellent accommodations, amenities and service. The glass-walled restaurant offers views of the Vilcanota River and the Andes.

Our trip down the mountain was aboard the Hiram Bingham, a Belmond operated train. The train is comprised of just two cars. When boarding passengers are first shown into the dining car where orders are taken. While the meals are being prepared passengers are encouraged to move to the other car which houses a bar and a live band. Most of those we travelled with ended up dancing as we journeyed down the mountain. Followed by an excellent dining experience it was definitely a great ending for our trip.





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"The city has a very interesting mix of Inca and colonial Spanish architecture."

Returning to Cusco our accommodation was the Hotel Monasterio. This Belmond property is situated right beside the central square and was originally a monastery built in 1592. Of course the property boasts all the amenities one expects of a luxury brand but these are certainly well complemented with the history and structure.

Cusco in the native Quechua language means 'navel of the world'. As the capital of the Inca Empire it sat at the centre of a network which extended to each of the regions that formed the 'four parts of the world'. The city has a very interesting mix of Inca and colonial Spanish architecture. Just outside is the ruin of Sacsayhuaman another example of Incan architectural skills. As with Machu Picchu it was constructed with chiselled stone and no mortar and yet absolutely no space can be seen between the stones. It is here where the greatest battle between the Incas and the Spanish took place. This trip was definitely the highlight of all the trips we've made.

Connoísseur's Choice in Peru Belmond



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PISCO, THE SPIRIT OF PERU

By Terry Tremaine Photos by Connie Ekelund

fter having removed Machu Pichu from our bucket list we headed south of Lima for a totally different Peruvian experience. The Ica region of south coast Peru is primarily a desert region with a year round warm climate that due to an underground water table has been turned into a very dynamic agricultural area. The region enjoys full employment as a result of its agricultural exports including large volumes of asparagus which most Peruvians don't even eat.

But the most interesting aspect of this growing region is the grapes grown to produce Pisco, a distilled spirit made from the juice of grapes. Apparently, the Spanish, after conquering the area, first introduced growing grapes for wine. After the wine production came to compete with Spanish domestic wine the Spanish government introduced protective barriers which were got around with the introduction of Pisco.

Our host for the tour of the region was Porton Master Distiller, Johnny Schuler, long-time Pisco ambassador to the world. Porton is produced by the oldest distiller in the Americas, Hacienda la Caravedo, established in 1684. Just as in wine there are strict guidelines governing the production of Pisco and where it comes from. There are eight grape varietals utilized and the spirit is distilled to proof unlike most spirits which are generally watered down after distillation. In its distillation Pisco is made in small batches, crafted in traditional copper pot stills and left unaged or unaltered so not even water is added.

"It becomes very apparent how much Pisco is a part of the culture and for a very long time."

Experiencing a tasting of the different varieties produced conducted in the same fashion as a wine tasting is truly a unique experience particularly if you have the most affable Johnny Schuler leading the session. As in wine the difference a different variety of grape can make to the flavour is quite remarkable. Once you've tried Porton you'll be looking for it on your local shelves. Pisco can be drunk straight or used in cocktails; such as 'Pisco Sour' the famous drink of Peru.

Hacienda la Caravedo, is an extensive property with many excellent facilities and encourages visitors as do other distillers in the region. We visited Bodegas Vinas de Oro which opened its doors in 1983 with a large property focused on seven varietals.

As well we visited Bodega El Catador and Tres Generaciones two different distillers each owned by one of two brothers and situated side by side making for a great two-in-one destination. El Catador lets tourists join a symbolic stomping of the grapes during the March harvest season. What's most interesting is seeing large sophisticated Pisco producers adjacent to local boutique producers principally serving themselves and the local community. It becomes very apparent how much Pisco is part of the culture and for a very long time.

A visit to the Ica region does not have to be limited to Pisco. The area attracts tourists because of its natural beauties. A good example is Las Islas Ballestas a nature reserve. The very unusual rock formations making up the small islands comprising the reserve provide a sanctuary for both bird and marine life including penguins, sea lions and blue footed boobies. It makes for a captivating boat tour which lasts about two hours from the town of Paracas. The Paracas region within the Region of Ica makes for fascinating contrasts particularly the sand dunes beside huge agricultural fields.













Reposo

Tú eliges cómo vivirla



Después de la destilación, el pisco debe reposar entre 3 y 12 meses antes de ser embotellado. Así baja y regula su graduación alcohólica.

> Antiguamente el pisco reposaba en las tradicionales botijas de cerámica. Si bien algunos siguen utilizándolas, para grandes cantidades su uso resulta poco práctico.





Hoy se ha extendido la utilización de tanques de plástico para el reposo.



"This travel experience was truly an eye opener and much like visiting a wine region."

The one conundrum is the underground water table is being depleted by the huge increase in agricultural production and a solution has to be found before its gone in an estimated 15 to 20 years.

We stayed at the Hotel La Hacienda Bahia Paracas. This very comfortable property is beachfront on the shores of the Bay of Paracas.

This travel experience was truly an eye opener and much like visiting a wine region. The opportunity to visit various distillers and sample their product while gaining an understanding of the knowledge required and the skill employed to prepare this highly quaffable liquor was unique. If you don't have an opportunity to go, at least check to see if you can find Porton on your local shelf.















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By Tony Whitney

everal manufacturers of high-end performance sports cars have hinted that they have electric or plug-in hybrid models in the pipeline, but BMW seems to be ahead of the pack with its stunning 2015 i8. The famed Bavarian car-builder already has a foot in the EV door with its i3 hatchback, which is now on sale and, like the i8, represents a new design philosophy for the company.

BMW is no stranger to electric power having created what I thought at the time was a very pleasing little city car — the E1. When I drove the prototype E1 around Munich back in 1991, I regarded it as ready for volume production, but nothing came of it. But the i3 and i8 indicate that far from shelving the notion of EVs, BMW has been hard at work developing exciting products that we're now able to buy.

The i8 is perhaps the most visually distinctive BMW since the M1 limited production supercar of the late 1970s. That was not a great success despite its looks and fewer than 500 were ever sold. BMW does not plan to build the i8 in large numbers, although it should easily sell the 500 a year planned at this time.



BMW embraces a new design approach with this car and its i3 stablemate which involves intriguing combinations of body color and black paneling (unless you order a black-on-black paint job). The overall effect is very contemporary and of course, the shape of the car is as sleek and slippery as they get. Naturally, the nose incorporates the traditional BMW 'kidney' grille, so everyone will know who built this car as soon as they see one. The doors are a departure, being neither 'gullwing' nor 'scissor pattern.' They're being dubbed 'swan doors' and when they're both opened up, it's easy to see the reason why. They open upwards and outwards, which must have posed quite a problem to whoever designed the hinges.

Perhaps more interesting than the i8's styling is the technology involved in its drivetrain. Basically, this is a plug-in hybrid, which means that although an on-board engine charges the battery when needed, it can be charged by plugging it into a domestic power outlet or one of the public quick chargers that are appearing in many major cities. It's also possible to have a quick charge system set up at home, though this is probably an expensive option. In many ways, plug-in hybrids are the best of all EV worlds because your range is far greater than it would be with a pure electric vehicle.

"The electric motor delivers full torque from a standing start, so acceleration seems even more of a thrill than the performance statistics indicate."



The compact gasoline engine is interesting in that it's a 1.5-litre, three-cylinder twin turbo unit. The electric motor produces 96 kW and when the two power units are combined, they develop a total of 357-horsepower. This is impressive enough to get you to 100 km/h in about 4.4-seconds, according to tests. The electric motor delivers full torque from a standing start, so acceleration seems even more of a thrill than the performance statistics indicate. BMW points out that in overall use, the i8 will match the fuel consumption and emissions of a small sedan. Driving with electric power alone is possible — press the eDrive button on the dash and you power the front wheels. The little petrol engine drives only the rear wheels, but with both motive units in play, you have an all-wheel drive car. There are various selectable modes available to the driver, depending on whether the need is for comfort, sporty performance or maximum economy. I haven't seen an owner's manual for this car yet, but it must be of Biblical proportions!

As any manufacturer of electric vehicles will tell you, driving range depends on many factors, including personal driving style, road variations, climate and whether or not ancillaries like air conditioning are in use. BMW claims an all-electric range of 37 km for the i8, which is fine because you have the petrol engine to get you off the hook if the batteries run low.



panel is, as might be expected, entirely electronic with a variety of colored screens and readouts to keep you informed of what's going on. There's a reasonable amount of cargo space under the rear hatch and if you really want to splurge, there's an optional set of Louis Vuitton fitted luggage available.

Even if the i8 had a conventional drivetrain with a compact V-8 up front, it would be a very appealing and fascinating car. But with the almost bewildering array of technology it boasts, it's certainly the most intriguing premium sports car on the market right now. And since production is limited, it will always be very exclusive and probably a rare sight out on the roads.

Is the combination of a powerful electric motor and an advanced, innovative gasoline engine the way of the future for this class of supercars? Time will tell how things will develop, but there are certainly a number of upscale car builders watching this product very carefully and perhaps moving on with plans of their own. In the meantime, BMW is out in front with the i8 and promises to be there for quite some time.

In short...

BODY STYLE: 2+2 sports coupe

ENGINE: Three-cylinder 1.5-litre twin turbo gasoline engine plus 96 kW electric motor. Total horsepower 357 TRANSMISSION: 6-speed automatic, 2-speed automatic

for electric motor

PERFORMANCE: Zero to 100 km/h in 4.4-seconds

PRICE: \$145,000 approx www.bmw.ca/BMW-i8



FIT FOR ADVENTURE

CMH Summer Adventures

By Linda Mallard

Imagine... Flying by helicopter into the heart of ancient glaciers, jutting pinnacles, snow-capped peaks, and placid lakes. Nestled in the southeastern corner of the expansive Columbia Mountains, CMH Summer combines glorious mountain experiences with refined backcountry lodges and gourmet cuisine. Spend your days exploring high alpine peaks and wildflower-blanketed meadows under the watchful eye of an experienced mountain guide, or accomplish high flying feats with North America's longest via ferrata. By night you can relax in the hot tub and indulge in a glass of fine wine, while watching the exchange of day to night over the backdrop of majestic mountains and wilderness terrain. That is what heli-hiking with Canadian Mountain Holidays (CMH) will bring you. CMH offers hiking and high flying adventures to all ages and levels of fitness. Specialty weeks for families, yoga, photography, painting and cooking lessons, deepens the experience even more.

Concerned you might not be fit enough to hike? Think again! The good news is that you don't have to be an elite athlete to enjoy hiking; but having a moderate level of fitness and strength is recommended to ensure you can handle any terrain and enjoy a full day of hiking. If hiking is on your list of fun things to do this summer, preparing with a fitness routine will ensure you are breathless only from the view.

Here are a few exercises I give my CMH guests to begin at least one month before their trip. The main areas to focus on are:

- Cardio
- Legs
- Hips
- Upper back
- Core



Cardio

Hiking is done at a steady pace. Due to altitude changes however, being in good cardiovascular shape will help.

Walking and hiking both up and downhill is a must. If you are just starting, begin with shorter walks on flatter terrain and work your way up to longer and steeper. If your trip is a day hike, practice carrying a light pack on your training hikes/walks. If you are doing a backpacking trip, carrying a weighted pack that

would equal your load during your training walks/hikes will be necessary. Start light and then build up to the full weight over time.

If you don't have access to trails, then road walking or treadmill walking will do the trick. Go up and downhill as much as possible.

If you are purchasing new hiking boots, break them in ahead of time. Start by wearing them around your house, then short walks that progressively get longer.



Legs
Quadriceps and hamstring strength and mobility are very important to tackle the up and the down hills. Lunges, step ups and step downs will work your legs and gluteals. Shown here are lunges and squats on a BOSU in bare feet. This will not only strengthen your legs, but challenge hip stability and lateral stability of hip, knees and ankles. Hiking in the mountains will take you on uneven terrain requiring your body to stabilize in all directions. A BOSU is a great tool to prepare you for this but doing them on the floor is very effective as well.



Hips

The gluteus medius is a stabilizer of the hip and supports knee tracking. The exercise shown here has a band around the ankles. Lift your leg to the side and lower back down. This will target your gluteus medius, but also stability of your standing leg and core for balance.

Core and Back

Much of hiking uphill will involve a forward leaning position. Back packs will add additional strain on your lower back and neck.

The plank will target abdominals, back, pectorals and shoulders. Maintaining a straight position, hold for up to 60 seconds and then relax. You can also throw in a few strong push-ups from your toes or knees to add more upper back stability with arm strength. The exercise shown

here is on a BOSU for added stability, but can be very effective on the floor.



pull your arms wide. Focus the work across your mid-back and between your shoulder blades. Add a pause and hold with each repetition.

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Happy hiking! ■





Stephanie Schlaak, Kinesiologist at Copeman Healthcare

COPEMAN UNLOCKS FORMULA FOR EXCELLENT HEALTH OUTCOMES

magine your very own dedicated healthcare team working with you to find ways to optimize your health. Now imagine that same team taking it one step further and collaborating together, looking for ways to maximize disease prevention, facilitate early detection and execute timely interventions. It is exactly this type of collaboration that has become the hallmark of Copeman Healthcare.

"There is nothing quite like the peace of mind that comes from having several different care professionals working together on your chart," says Chris Nedelmann, CEO of Copeman Healthcare, "In addition to collaboration, our model also strongly emphasizes unhurried, on-time visits and outstanding customer service."

In the Copeman model, the care of a physician is integrated with teams of registered dietitians, kinesiologists, family health nurses, diagnostic staff and other professionals as required. "It is this combination of providing adequate time, delivering care through a multi-professional team and looking at physical, psychological and cognitive indicators that produces the best health outcomes," says Nedelmann.

Regular baseline assessments track subtle changes in health and assist with early detection. By catching things early teams can respond immediately when treatment is most effective. Services are tailored to the unique needs of clients allowing for a truly integrated approach to health management and disease prevention.

Clients typically choose between the ongoing care program called LifePlus or an annual Comprehensive Health Assessment (CHA). In either case, clients receive an annual head-to-toe assessment that examines a multitude of health risk factors. A personalized prevention plan is then developed for the client with suggestions for mitigating their own specific risks.



Dr. Peter House, Corporate Medical Officer at Copeman Healthcare

"In either case, clients receive an annual head-to-toe assessment that examines a multitude of health risk factors."

Families are invited to enrol their children in Copeman Kids, a unique program that offers same-day visits, age-appropriate health screening and developmental assessments to evaluate speech and language development.

Copeman Healthcare also provides services for organizations and corporations. Health plans are designed to drive optimum workplace wellness and ensure executives and highly valued employees are operating at peak performance. As part of its corporate services, Copeman Healthcare can perform health audits and provide aggregate, anonymous data on the state of the organization's health.

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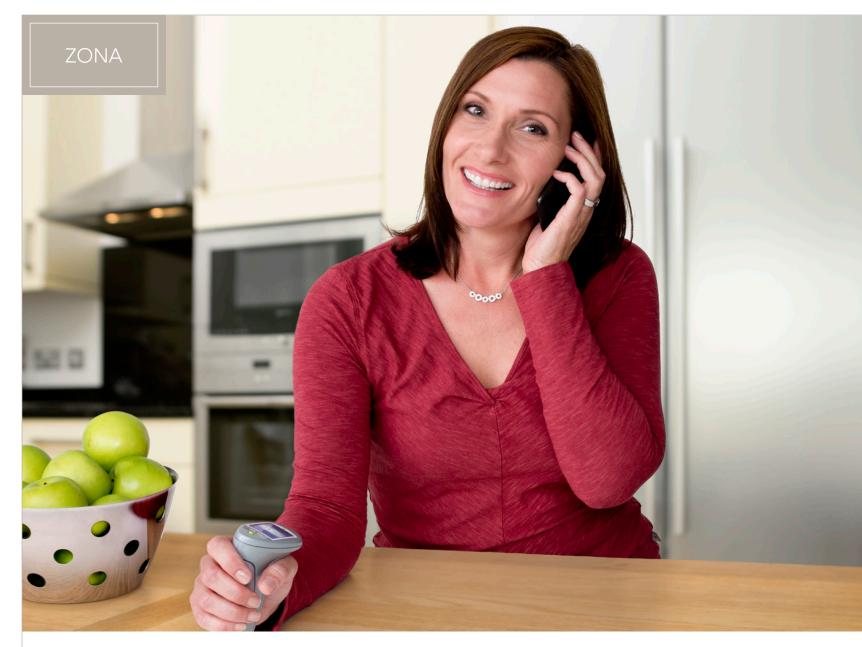
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NEW DEVICE MAKES IT POSSIBLE TO LOWER BLOOD PRESSURE NATURALLY

hen Jay Dirkx of El Paso, Texas was diagnosed with high blood pressure at the age of 35, it wasn't a complete surprise. Though generally symptomless, his strong family history with the disease meant it was something he kept a close eye on — and something he was determined to keep in check.

Mr. Dirkx made quick and lasting changes to his diet and exercise regimen. He also needed medication to bring his blood pressure numbers down. Yet he still struggled to keep his blood pressure under control. At the same time, as the number of prescriptions he was taking climbed, he says he began to notice unwanted side effects.

"I was so young, and I knew I would be working to keep this under control for the rest of my life," said Mr. Dirkx. "I needed to find more options."

Listening to his car radio one day, Mr. Dirkx became intrigued when he heard about a new device called the Zona Plus. He learned it guided people through a type of exercise called isometric handgrip therapy. Multiple studies have shown this simple exercise can help lower blood pressure by 10% or more in just six to eight weeks. To get those results, the Zona Plus puts people through a series of easy-to-do handgrip exercises that are safe and effective. This ensures they're doing the exercises properly and keeps them on track.

"Multiple studies have shown this simple exercise can help lower blood pressure by 10% or more in just six to eight weeks."

"What we've seen is isometric handgrip therapy clearly impacts blood pressure in many individuals, in very little time per day," said Dr. Philip J. Millar, PhD, an Assistant Professor at the University of Guelph who specializes in clinical cardiovascular physiology and has studied isometric handgrip therapy. "However, everybody's physiology and blood pressure-lowering needs are specific. That's why isometric handgrip therapy requires guidance and monitoring in order to be safe and effective. It's not as simple as squeezing something randomly — people can overdo it."

The Zona Plus, a small, handheld device that's shaped like a joystick, features a computerized screen with easy-to-follow prompts. The device provided Mr. Dirkx with a personalized program of isometric handgrip therapy, based on his unique physiology and needs. Best of all, it took just 12 minutes per day, five days per week for him to do the exercises from the comfort of his chair, and it was guaranteed to work. The device also showed his progress over time, and made adjustments to his routine based on changing requirements.

Six years later, he's still using the Zona Plus. Mr. Dirkx attributes the addition of isometric handgrip therapy as the turning point in his ongoing mission to control his blood pressure.

"I was already on medication, had already changed my diet, and I was already exercising, so those things remained constant," said Mr. Dirkx. "When I added in isometric handgrip therapy, I found the combination that really worked for me."

According to the Canadian Health Measures Survey, 22% of all Canadian adults and 52% of those over age 60 suffer from hypertension. That doesn't include an estimated 17% who have high blood pressure but don't know it. Dubbed the "silent killer" because patients typically don't feel sick, about 1-in-3 don't have their high blood pressure controlled, putting them at risk for serious health problems like heart attack and stroke. Researchers are scrambling to find new options to help improve levels of blood pressure control and stem the toxic tide of this modern epidemic.

Enter the Zona Plus. Researchers have found the very specific isometric handgrip exercises this device guides people through produces amazing results. Publications like the Mayo Clinic Proceedings, The Harvard Heart Letter, and the Journal of Hypertension, as well as the American Heart Association, are noting that this therapy may be part of the solution researchers are looking for.

The Journal of Hypertension was more specific, stating the results of their analysis of multiple studies indicate the Zona Plus therapy could decrease the risk of stroke by 46% and coronary heart disease by 29%. That alone could save thousands of Canadian lives each year.



The company behind Zona Plus, which recently became available in Canada, makes the product available directly to consumers via their website, zonahealth.ca, or by calling 1-866-789-9662. The website also has a short video showing the details of using the Zona Plus that is very informative.

The Zona Plus comes with a money-back guarantee, so the risk of trying it is low while the rewards appear to be high.

"Hypertension is called a silent disease because most people don't feel sick," said Mr. Dirkx. "But I would just say to people, please don't wait. Find out what works for you and get your blood pressure under control."

Zona Health 1.866.789.9662 www.zonahealth.ca





LIFE AFTER ZERO 2015-2016 Federal Budget

By Andre Bardoun, Financial Security Advisor, Desjardins Financial Security Independent Network

hen a finance minister is brandishing a pair of New Balance shoes on the eve of the budget, you can be sure that a balanced budget will play a starring role in his presentation. But what else? Read on!

It has been the goal of just about every government since 2008: a zero deficit. According to the federal finance minister, this will finally be achieved for Canada in 2015-2016. In fact, the country will record a surplus of \$1.4 billion for the year, and this surplus should grow to almost \$5 billion by 2019-2020. For the record, the federal budgetary balance was about \$14 billion 10 years ago, before tumbling to a \$55 billion deficit in 2009 in the wake of the economic crisis.

Points of interest

This first Oliver budget contains a range of economic measures intended to stimulate economic activity, notably through a new Public Transit Fund and support for business innovation. If you work in the targeted sectors, these measures might eventually have some effect on your professional situation. For the moment, however, you will probably be more interested in the following tax measures, some of which come into force immediately.

To begin with, a confirmation: if you are one of those families with children under 18 who have started to use income splitting to reduce your tax bill, note that this measure has been extended. Another confirmation: the increase in the universal child care benefit. This means that parents can receive an annual benefit of over \$1,900 for each child age six or under, and over \$700 for each child older than six, up to age 17. Be aware, however, that the Child Tax Credit has been eliminated.

"...this budget gives you plenty of reasons to take stock of your tax situation between now and the end of the year!"

If you use a tax-free savings account (TFSA) to shelter your savings from taxes, note that your annual contribution limit is going from \$5,500 to \$10,000. On the other hand, this limit will not necessarily be indexed to inflation.

If you are in the situation of being a caregiver for a loved one, two measures apply to you. First, the duration of compassionate care benefits has been extended from six weeks to six months. This program provides Employment Insurance benefits for family caregivers who need to take time off from work. In addition, the minister announced the introduction of a tax credit of up to \$1,500 if money is spent on home renovations to improve accessibility for persons with disabilities or reduced independence.

If you are retired, note that the annual minimum withdrawals you are required to make from your registered retirement income fund (RRIF) are dropping from 7.38% to 5.28% of the value of your plan. This means that you can withdraw your savings more gradually, thus potentially reducing your annual income tax and increasing your Old Age Security benefits. This measure will come into force as of 2015. If you have already withdrawn more than the new minimum since the beginning of this year, don't worry: you can recontribute the difference.

If you have foreign investments, you may appreciate the simplified tax reporting requirements if the total cost of this property does not exceed \$250,000.

Do you want to support a cause that you believe in? The budget offers a new tax exemption on capital gains from the disposal of private company shares and real estate. This measure might influence the way you choose to plan your donation.

If you own a small business, you will be happy to know that a reduction of 0.5% per year in your company's federal tax rate will kick in on January 1, 2016. This rate will drop from 11% today to 9% in 2019. Don't be too quick to celebrate, however: what the government gives you as a business, it will take away from you as a shareholder. The tax rate on ineligible dividends will be increased. A similar adjustment was announced in 2013 and came into force in 2014. You might do well to start now to integrate this factor into your tax planning for 2015.

Finally, if you have a business in fishing or agriculture, note that the government is proposing to raise the cumulative capital gains exemption for your eligible assets to \$1 million.

Is that all?

Not really. Along with these measures, Joe Oliver's first budget obviously contains all kinds of announcements that could affect you, depending on your situation. If you don't mind a little – or rather, a lot – of reading, you can find all the documents on Government of Canada website.

One thing is certain; this budget gives you plenty of reasons to take stock of your tax situation between now and the end of the year!

Source: Actualis newsletters www.actualis.ca – authorized by Andre Bardoun, Financial Security Advisor Offering Life, Health, Group Insurance and Investments in partnership with Desjardins Financial Security Independent Network.





TRANSCENDENTAL MEDITATION: A VERY BRIEF INTRODUCTION

By Joseph Shannon, Certified Instructor of Transcendental Meditation

ranscendental Meditation (or TM) has been described as a way to relax, promote health, vitality and longevity, develop creativity, increase energy and IQ, a way to develop heightened mental performance and greater inner peace. Personal experience and science have both shown that in fact it does all of these things.

The popular historical connection with the subject of TM could easily have begun with the Beatles. Whether we appreciated them as musicians or not, most of us heard something about them abandoning their western lifestyle in 1968 for a well-publicized trip to India to meet and study with Maharishi Mahesh Yogi. Maharishi was possibly the most well-known "guru" of his time, and the founder of the Transcendental Meditation program. The two remaining Beatles, Ringo and Paul, still continue to practice TM, and both have spoken of it at recent public events.

TM has grown markedly since them. Fast forward to 2015. According to the TM organization, there are currently 10 million practitioners and some 10,000 certified instructors. All this from one lone teacher and a few thousand practitioners in 1968.

The magnitude of growth can be attributed to three main areas: Ease, Scientific Research and Effects & Benefits.

Ease

TM is possibly the easiest system of mental development or meditation available today. It is so easy that children as young as six years old learn the technique. As long as we are breathing and thinking we can learn to meditate. This is so because TM makes use of the effortless, natural tendency of the mind to look for progressively happier and more satisfying experiences, which are accessible at deeper levels of thinking, awareness and consciousness.

In the past some have disparaged this natural, mental tendency of the mind. By comparing the human mind to that of a monkey, some teachers of meditation have endeavored to convince us that the mind lacks control, similar to that of the monkey, who is often seen jumping about from one branch to another, never able to settle down. It has been taught that the human mind, like the monkey's, has to be controlled, focused, and disciplined during the time of meditation

With the teaching of TM, Maharishi has revolutionized this traditional understanding of the nature of the mind. He showed us that by effortlessly experiencing subtler states of thought during the TM practice, the mind is then able to find the goal of its searching in the progressively deeper and more satisfying levels of the thought process. What once was difficult to do is now easy. And what took years to produce measurable effects now takes only a few days to a few weeks to produce many practical, useful, measurable benefits for the meditator. Extensive benefits have been proven to exist by many scientific research studies.



Scientific Research

To date, there have been over 600 separate scientific research studies done on TM in universities and research institutions worldwide. Approximately 160 of these are published in scientific journals, and more than 350 of the studies are "peer reviewed," which means that they have been scrutinized and critically judged by qualified reviewers in order to ensure that the studies were of the highest scientific quality before publication. The high volume of quality research is beneficial to prospective TM practitioners, since they can be assured of the effectiveness of the technique, even before they embark on learning the practice.

Effects & Benefits

Research on TM has brought to light an ever expanding group of effects and benefits. TM has been documented in the laboratory in four major areas, including: the mind (mental potential), the body (physical health), relationships (social behavior), and even in the area of world peace. The measured, documented effects are so extensive, that we will have to save the discussion of these areas until future issues of Goodlife Connoisseur. Until then!

Further information, please access the web: for Canada (www.ca.tm.org), for the USA (www.tm.org). \blacksquare

