



Revenue Canada Revenu Canada
Taxation Impôt
Head Office Bureau principal

Your file Votre référence

Latvian Foundation Inc.
c/o Aivars G. Ronis
449 South 40th Street
Lincoln, Nebraska 68510
U.S.A.

Our file Notre référence

Non-Resident Unit
B.R. Donovan
Tel. (613) 954-0061

April 25, 1988

Dear Sirs:

Re: Latvian Foundation Inc.

Reference is made to your letter dated February 21, 1988.

We have reviewed the documents enclosed with your application and are satisfied that

Latvian Foundation Inc.

as presently constituted, qualifies under Article XXI, Paragraph I of the 1980 Canada-United States Reciprocal Tax Convention for exemption from tax on income from sources within Canada. The identification number assigned to the organization is 144337.

This exemption is applicable only in respect of income of the exempt organization itself. In circumstances where the organization has arranged, under contract or otherwise, with others for the performance of a service in Canada, e.g., artists, athletes etc., those persons may be subject to Canadian withholding on account of tax on any income accruing to them in respect of such service performed in Canada. Clarification in each instance should be obtained from the appropriate District Taxation Office prior to payment being made, whether to the exempt organization or direct to the persons performing the service.

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April 25, 1988

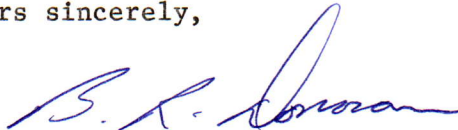
To obtain the exemption at source on payments of income earned by the organization from Canadian sources, such income must be payable to the organization precisely as stated above. The payer(s) concerned should be furnished with a photocopy of this exemption letter as their authority for making payment of amounts accruing thereon without deduction for Canadian withholding on account of tax.

Should this exemption be withdrawn for any reason, you are required to so advise the payer immediately.

This exemption letter is due to expire on April 15, 1991. To renew, application, by letter, should be made at least three months prior to the expiry date. A notarized statement to the effect that there has been no change in the organization's mode of operation and in its tax-exempt standing with the Internal Revenue Service since the last letter of exemption was issued will need to accompany the application for renewal.

In the meantime, we are to be notified promptly should there be any change in the name or purposes of the organization or in its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

Yours sincerely,



for Director General
Registration Directorate
Revenue Canada Taxation

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