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DEPARTMENT OF THE TREASURY
WASHINGTON

ASSISTANT SECRETARY

APR 23 2008

Mr. Bob Hamilton
Tax Policy Branch
L'esplanade Laurier
16th Floor
140 O'Connor Street
K1A 0G5 Ottawa, Canada

Dear Mr. Hamilton:

This letter responds to your letter dated April 22, 2008, regarding the Canadian taxation measures described in the notice of intent to submit a claim to arbitration filed by Marvin and Elaine Gottlieb, *et al.* On October 30, 2007, the Gottliebs referred their expropriation claim to the competent authorities under the North American Free Trade Agreement (NAFTA).

I agree that the Canadian taxation measures cited in the Gottliebs' notice of intent are not an expropriation under NAFTA. I understand that this determination by the competent authorities results in no prejudice to the Gottliebs' remaining claims in their notice of intent.

Sincerely,

Eric Solomon
Assistant Secretary (Tax Policy)