

## FACSIMILE COMMUNICATION COVER SHEET

DEPARTMENT OF ECONOMICS  
SOCIAL SCIENCE CENTRE  
UNIVERSITY OF WESTERN ONTARIO  
LONDON, ONTARIO, CANADA  
N6A 5C2 (519) 661-3500

DATE: July 8, 1993

LONG DISTANCE FAX NUMBER TO

Area Code  
414291-9991

OVERSEAS FAX NUMBER TO

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PLEASE DELIVER THE ATTACHED PAGES TO:

NAME

Pat

COMPANY/INSTITUTION

The Lynde and Harry

ADDRESS

Bradley Foundation

PHONE NUMBER/EXTENSION

414-291-9915

YOU WILL RECEIVE 1 PAGE(S) OF COPY INCLUDING THIS COVER SHEET. IF  
THE ENTIRE TRANSMISSION IS NOT RECEIVED, CONTACT US AS SOON AS POSSIBLE.  
OUR OPERATOR CAN BE REACHED AT (519) 661-3500; INT: +1 (519) 661-3500.

FROM

Karin Feulgen

COMMENTS

I have been advised  
by our Office of the Comptroller, Dept.  
of Finance that there has been no change  
in our tax status with the United States  
letter from U.S. Treasury Department  
dated August 13, 1966 still current.

OUR FAX TELEPHONE NUMBER IS (519) 661-3666; INT: +1 (519) 661-3666. WE ARE  
TRANSMITTING FROM A CANON FAX-L770 (compatible with CC ITT G3 and G2 units).

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FILE

SUBJECT *UWO Foundation Inc*

**U.S. TREASURY DEPARTMENT**  
**INTERNAL REVENUE SERVICE**  
**OFFICE OF INTERNATIONAL OPERATIONS**  
WASHINGTON, D.C., USA 20225

AUG 15 1966

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AUG 18 1966

ACCOUNTING

IN REPLY REFER TO

CP:IO:63:EC

IO:EO:66-28

The University of Western Ontario  
Richmond Street, North  
London, Ontario, Canada

Gentlemen:

*U.S. TAX EXEMPT # 98-LEO/L23*

On the basis of evidence presented, we have concluded that you are exempt from United States income tax as an organization described in section 501(c)(3) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns with respect to any income you may receive from sources within the United States so long as you retain an exempt status, unless you are subject to the tax imposed by Section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. This income shall be your unrelated business taxable income derived from sources within the United States determined under Subchapter N (Section 861 and following, relating to the tax based on income from sources within or without the United States). Any changes in your character, purposes or method of operation should be reported immediately to this office, in order that their effect upon your exempt status may be determined. Any change in your name or address should also be reported.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are not deductible by donors in computing their United States income tax except as provided in Article XXIID of the Income Tax Convention between the United States and Canada.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a deceased resident or citizen of the United States for United States estate tax purposes in the manner and to the extent provided by section 2055 of the Code. Gifts of property to or for your use are deductible in computing taxable gifts of a resident or citizen of the United States for United States gift tax purposes in the manner and to the extent provided by section 2522 of the Code.

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However, no estate or gift tax deduction under sections 2106 or 2522 will be allowed in the case of a nonresident not a citizen of the United States.

Since you are exempt from United States income tax as an organization described in section 501(c)(3) of the Code, your income, including dividends, from sources within the United States, is not subject to tax and no withholding thereof is required, unless you are liable for the tax imposed under section 511 of the Code. In this event, tax is required to be withheld as specified in section 1443 from rents, if any, derived from sources within the United States which are includable under section 512 in computing your unrelated business taxable income for purposes of the tax under section 511. Any tax withheld from income other than such rents may be released to you by the withholding agent if payment thereof has not been made to this office. However, if payment thereof has been made to this office, it will be necessary in order to obtain a refund of such tax, that a return on the appropriate form be filed in this office.

A copy of this letter in the hands of each corporation or organization from which your income is derived may be relied upon by the withholding agent as evidence that no withholding therefrom is required.

Very truly yours,

C. J. O'X

Director of International Operations