

Saskatchewan



Saskatchewan
Finance

Revenue Division

2350 Albert Street
Regina, Canada
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Fax (306) 787-9644

June 28, 2000

Line Arseneau
Raymond Chabot Grant Thornton
1900 National Bank Tower
MONTREAL, PQ H3B 4L8

Attention: Line Arseneau

Further to our telephone conversation concerning the supply of a telephone and the telecommunication service.

As we discussed, even though the charge for the phone is less than the original cost of the phone, the total charge for the service and phone is subject to tax. Since, the phone charge and service are charged to the customer, tax does not apply to the cost of the phone.

If you have any further questions, please contact me at (306) 787-6645.

Yours truly,

A handwritten signature in cursive script, appearing to read "Greg Packman".

Greg Packman
Revenue Division