

January 4, 2007

Ambassador Michael Wilson
Canadian Embassy
501 Pennsylvania Avenue, NW
Washington, D.C. 20001

Dear Mr. Wilson,

Enclosed please find articles and copies of representative letters sent to Canadian Senators and Members of Parliament as well as U.S. and Canadian financial institutions regarding the proposed Canadian governmental changes in taxation on income trusts. As a former employee in the financial services arena, you understand the importance of international capital flows to public marketplaces around the world. You also are aware that when a government's integrity is compromised, foreign investors are reluctant to continue investing in that governments' public markets. This is precisely the situation in Canada today.

It is my hope that you will convey a message of concern from U.S. investors in the Canadian markets to your government officials that breaking a campaign pledge to maintain the tax structure of income trusts sends the wrong message to foreign investors. Thank you very much.

Very Truly Yours,

M. Gottlieb Associates, Inc.

By /s/ Marvin Gottlieb
Marvin Gottlieb

Enclosures