

November 19, 2007

The Hon. Henry M. Paulson, Jr.  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

Ambassador Susan C. Schwab  
Office of the United States Trade Representative  
600 17th Street, N.W.  
Washington, DC 20508

The Hon. Eric Solomon  
Assistant Secretary (Tax Policy)  
Department of the Treasury  
1500 Pennsylvania Avenue, NW, Room 3120  
Washington, D.C. 20220

Dear Messer's Paulson and Solomon and Ambassador Schwab:

**Re : The NAFTA and Canada's New Tax on Income Trusts**

I am writing to you as a concerned American taxpayer with a significant problem involving my investments made in Canada. Like thousands of Americans, I invested in Canada's energy sector using the income trust model because the past two Canadian Governments promised they would not impose any new taxes on trusts. I also relied on the promise the Canadian Government made in its tax treaty with our country that income from my investments in trusts would not be taxed at more than 15% of the overall total. On October 31, 2006, the Canadian Government broke its promises and eliminated the income trust model in Canada causing massive destruction to the investment holdings of thousands of individual American investors like myself.

Like many other American investors, I support the NAFTA case recently launched by Marvin and Elaine Gottlieb from Chicago and I am now considering joining the NAFTA case against the Canadian Government. I believe the NAFTA is supposed to protect American investors from unfair and discriminatory taxes being imposed by foreign governments on U.S. taxpayers investing in Canada and Mexico.

I understand that the Canadian Government may ask the U.S. Government to agree that Canada's new tax does not expropriate my ability to invest in Canada's energy sector using income trusts. Please help to give American investors their day before the NAFTA tribunal. I am writing to request that you uphold the interests of the American taxpayer by saying "no" if the Canadian Government asks for this agreement.

Sincerely,