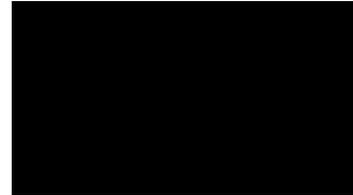
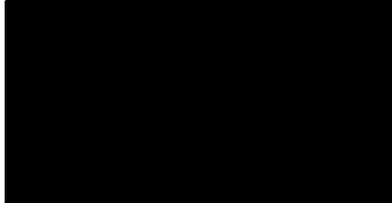




Tax Centre
Shawinigan-Sud QC G9N 7S6

October 28, 2009



Dear Madam:

Re: Your 2007 Income Tax and Benefit Return

The Canada Revenue Agency is committed to providing service excellence to make the tax system as fair, consistent and understandable as possible. To that end, we do all that we can to provide the information you need to understand your rights and obligations under tax legislation.

We are currently reviewing your tax file for 2007.

For 2000 and subsequent tax years, according to section 120.4 of the "Income Tax Act", legislation provides for a special tax on the split income of a minor child. The special tax is calculated at the marginal rate for certain income received by a minor child. In addition, a basic personal tax credit cannot be claimed against this income.

Your tax return shows that you received a taxable amount of dividends.

If this income includes split income as defined on Form T1206, please complete and return the attached T1206. However, if this income does not relate to split income as stated on Form T1206, send us the documents or proof using the attached addressed mailing label or by fax at 1-819-536-7450.

You must submit the requested information within 30 days of the date of this letter. If you would like additional information, or if you cannot comply with this request within the given time, please call us at 819-536-6972, extension 6908 for local calls, or at 1-800-592-8881, extension 6908, for long-distance calls. Our fax number is 819-536-7450.

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If you do not provide the requested information, we will consider this income to be split income and we will issue a notice of reassessment.

Please note that in the case of minors, parental authority constitutes an authorized representative in the sense of the "Income Tax Act". Any other representatives who communicate with the Canada Revenue Agency must have a valid power of attorney.

Yours sincerely,

A handwritten signature in cursive script that reads "Alan Danis".

Alan Danis
Compliance section

Enclosure(s)