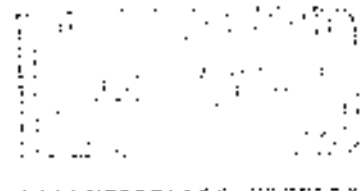




Revenue Canada    Revenue Canada  
Taxation            Impôt

Head Office        Bureau principal



The Canadian Podiatry Education  
Foundation  
c/o Sheinin & Co.  
Chartered Accountants  
Suite 1130  
999 West Hastings Street  
Vancouver, British Columbia  
V6C 2W2

Your file    Votre référence

84-465 (New File # 70421)  
Tel. (613) 996-9365  
Toll Free 112-800-267-2384

Attention: T.G. Duholke

May 30, 1985

NOTIFICATION OF REGISTRATION  
The Canadian Podiatry Education Foundation

We are pleased to advise that, based on the information supplied, and assuming that your activities will be as stated in your application, we have determined that you qualify for tax-exempt status as a registered charity under paragraph 149(1)(f) of the Income Tax Act.

We have further determined that you are a "charitable organization" because you meet the requirements of paragraph 149.1(1)(b) of the Act. If you do not agree with this designation, please let us know, giving your reasons why.

The effective date of your registration is March 1, 1985 and the official registration number assigned to you is 0704213-11-27. Please use this number in all correspondence to this office.

Gifts made to the organization are deductible by the donors as provided in subparagraph 110(1)(a)(i) of the Act. We would advise that official receipts issued to acknowledge gifts must conform to the requirements set out in Regulation 3501 of the Income Tax Regulations. Please refer to the enclosed Appendix in this regard.

If there is any change in your purposes, character, or method of operation, please advise us immediately so that we may consider its effect on your registered status.

... 2

Ottawa, Ontario  
K1A 0L8

Ottawa (Ontario)  
K1A 0L8

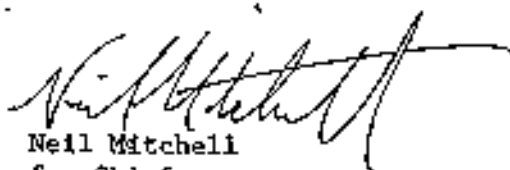
Canada

May 30, 1985

There are operational and filing requirements that you must satisfy in order to maintain your registered charity status. These are explained briefly in the enclosed Information Letter. A more detailed explanation will be contained in our information circular, entitled "Registered Charities", presently being prepared. We will send you a copy as soon as it is published, which should be within the next few months.

Please keep this determination letter in your permanent records.

Finally, with respect to the provision of funds by the organization for medical research, we would simply comment that where a registered charity does not actually undertake research (or any other activities) under its own direction and control, it may only gift funds for such purposes to other organizations or entities which are themselves registered charities or qualified donees. The term "qualified donee" includes only those entities - listed in paragraph 110(1)(a) or (b) of the Income Tax Act - to which a Canadian taxpayer may make a tax-deductible gift directly. Should you require further information in this regard, please contact this office.



Neil Mitchell  
for Chief

Charitable and Non-Profit Organizations Section  
Department of National Revenue, Taxation

NM/jp(1)(1.1)(1-2)(W)