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Direct Dial: (416) 862-6435  
Our Matter Number: 4164261

November 14, 1995

**SENT BY REGISTERED MAIL**

Mr. François Ranger  
Chief of Audit  
Ottawa District Office  
Revenue Canada, Customs, Excise  
and Taxation  
360 Lisgar Street  
OTTAWA ON K1A 0L9

Dear Mr. Ranger:

Re: **Frank Moores**  
**SIN# 100 - 637 - 701**

In our telephone conversation at 10:00 o'clock this morning we made a voluntary disclosure on behalf of Mr. Frank Moores with respect to money held in a bank account outside Canada.

As we indicated, Mr. Moores is attempting to obtain the bank records. After he does this, he will meet with his accountant to prepare a submission to you containing the relevant facts.

You indicated you would like to obtain this submission, if possible, by February 1, 1996, but if this were not feasible, Revenue Canada would be flexible on the timing. However, we shall attempt to meet the February 1st target date.

Thank you for your co-operation.

Yours very truly,

Robert F. Lindsay  
RFL:cj

c. Frank Moores

OTT/SDC/CCS

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OSLER RENAISSANCE LONDON PARIS HONG KONG SINGAPORE