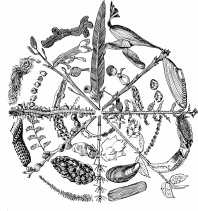


*LTA The Land
Of British*



*Trust Alliance
Columbia*

*204-338 Lower Ganges Road, Salt Spring Island, B.C. V8K 2V3
www.landtrustalliance.bc.ca 250-538-0112 fax 538-0172*

February 10, 2005

The Honourable Ralph E. Goodale
Minister of Finance
Parliament Hill:
House of Commons
Ottawa, Ontario
K1A 0A6

Dear Honourable Minister Goodale:

Re: Capital Gains Tax

We understand that you are giving consideration to seeking a further reduction of the taxable capital gains inclusion rate in connection with donations of land under Environment Canada's Ecological Gifts Program.

The Land Trust Alliance of British Columbia would like to offer strong support to such a reduction. If the inclusion rate was lowered even further, or completely eliminated on approved ecological gifts, such a measure would provide a very valuable and critical incentive for donors who hold lands of significance to Canada's environmental heritage.

Yours truly

A handwritten signature in black ink, appearing to read "E. Palmer".

Eileen Palmer
Chair

Cc: The Honourable Stéphane Dion
Minister of the Environment
Parliament Hill
House of Commons
Ottawa, Ontario K1A 0A6

Helping to steward, protect and restore B.C.'s natural and cultural diversity