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April 24, 2018

VIA EMAIL

CHANCELLOR DOUG STOLLERY
UNIVERSITY OF ALBERTA
116 Street and 85 Avenue
Edmonton, AB T6G 2R3

PRESIDENT DAVID TURPIN
UNIVERSITY OF ALBERTA
116 Street and 85 Avenue
Edmonton, AB T6G 2R3

Dear Chancellor Stollery and President Turpin:

On June 30, 2015, our firm finalized a 5-year \$100,000 commitment to the Faculty of Law of the University of Alberta (“U of A”) with the tremendous support and encouragement of Dr. Paul Paton, Dean of Law. Specifically, our gift would provide support for the Bowman Tax Law Moot Team and the hiring of student research assistants by a professor or professors undertaking research in tax law. The intent of our gift was to give back to the community by encouraging and supporting the next generation of lawyers. Our firm has completed 3 years of the commitment.

Recently our firm became aware of the University of Alberta's intent to confer an honorary degree to David Suzuki. Our firm is aware of the [criteria](#) that the U of A uses to confer such degrees. Given such, we have made the decision to terminate our ongoing financial support to the U of A Law School. While we acknowledge Mr. Suzuki has made significant contributions to science awareness and education, he has inappropriately used this platform to attack the very foundation of our province's success without engaging in rational discourse and debate, two things that are also essential to a full and beneficial post-secondary education. Notwithstanding the U of A's [public position](#) on the matter, our firm believes it is crucial to support those who act in a way that consistently encourages and emboldens Alberta's economic development, driving us towards future success.

Although we recognize that the loss of financial support is unfortunate for students, our firm is proud to stand behind the foundation of our province's success and look for new ways to align our support with those that stand with the rest of Alberta. We wish to thank Dr. Paul Paton for his immense contributions to the U of A Faculty of Law and make it clear that we value our relationship with him and the Faculty. We will continue to explore ways to support the students who are the future of tax law and the next generation of lawyers from our great province.

Yours very truly,
Moodys Gartner Tax Law LLP

Moodys Gartner Tax Law LLP.

cc: Dr. Paul D. Paton, JSD – Dean of Law