

October 24, 2023

Hand Delivered and Faxed

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Mr. Daniel Racine
Tax Appeals Case Specialist
Charities Section / Tax and Charities Appeals
Directorate / Appeals Branch
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Re: Jewish National Fund of Canada Inc. / Fonds National Juif du Canada (the “Charity”)

Dear Mr. Racine

Please find enclosed the following documents:

- (1) Gowling WLG’s submission on behalf of the Charity, dated October 24, 2023, responding to the CRA’s letter of July 26, 2023 (the **“GWLG Response”**);
- (2) The exhibits mentioned in the GWLG Response;
- (3) A separate submission on behalf of the Charity prepared by KPMG, dated October 23, 2023 (the **“KPMG letter”**).

The KPMG letter was prepared at our request and at our request it is addressed to CRA, and not to Gowling WLG or the undersigned. KPMG was asked by Gowling WLG and the Charity to address a specific range of issues. The KPMG letter is therefore complementary to the GWLG Response and forms a part of it. We therefore endorse all of the submissions made in the KPMG letter. The KPMG letter is hereby submitted to CRA under our authorization. (KPMG is not separately authorized with CRA to represent the Charity). CRA should communicate directly with the undersigned and not with KPMG in respect of the submissions made in the KPMG letter and it should treat the KPMG letter as a submission to CRA made by the undersigned.

We kindly ask that you provide confirmation of receipt of the enclosures.

Sincerely,

Gowling WLG (Canada) LLP



David Stevens

Encls.