60 MacLean Crescent
August 25, 1996

Ms. Audrey Barton
Processing Review Section
Revenue Canada Winnipeg Tax Centre
86 Stapon Road
Winnipeg, MB
R3C 3M2

Re: Account Number 623 599 396
Reference Number 9405-238891

Dear Ms. Barton:

In response to your letter of August 7th, I am enclosing a number of documents in support of my moving expense claim on my 1995 income tax return.

(1) The completed Form T1-M, which shows a smaller claim for moving expenses ($2246.75) than that shown in my 1995 tax return ($2,798.00). The reasons for this are given below.

(2) A receipt from K & K Moving for the cost of moving household effects ($2,166.75). I requested the receipt after I received your letter, since the invoice my wife and I were were given after the completion of the move showed an amount higher than we finally paid them. We reduced our final payment because of damage to two items during the move. After making the final payment we misplaced the invoice, and in filling out Form T1-M prior to filing my 1995 tax return I underestimated the amount we paid them.

(3) A letter from Katherine Butala, Human Resources Manager, University of Saskatchewan, certifying my employment with the University. The letter further indicates that I was not eligible for reimbursement for any relocation expenses. (I requested that the letter explicitly confirm that I received no reimbursement for moving expenses. However, I was assured by Susan Dyck of your office in a telephone conversation on August 15th that the wording in the letter was satisfactory as verification that I received no reimbursement from the University.)

(4) A copy of my Record of Appointment to the research staff of the University of Saskatchewan, confirming my employment with the University beginning April 1, 1995, and my ineligibility for moving expenses.

(5) A note in my hand-writing giving the date I began working for the University of Saskatchewan, and the date my family and I moved from Calgary to Saskatoon.

On Form T1-M, I have claimed $35.00 for travel costs. I do not have a receipt to support this claim, which is based on my best estimate of the cost of the gasoline required to drive from Calgary to Saskatoon. I did not realize at the time of the move that a receipt would be required for this expense. I have also claimed $45.00 for the cost of meals. This includes both the meals we ate *en route* from Calgary to Saskatoon, and the meals we fed to the movers, both while loading the truck in Calgary, and while unloading in Saskatoon. Again, this is a best-estimate cost, and I do not have receipts to support the amount claimed.

Your request for a letter from my employer used the language: "... the date you changed work locations ..." I began my employment with the University of Saskatchewan on April 1, 1995. I am confirming this by sending a copy of my Record of Appointment at the University. However, as the receipt from K & K Moving indicates, I did not change my residence from Calgary to Saskatoon until July 29, 1995. I had permission from the University of Saskatchewan to remain resident in Calgary until this date, in order to carry out my research work most effectively. I was assured by Susan Dyck of your office that a note from myself in this covering letter would suffice to provide the information requested as to dates.

My claimed moving expenses on my 1995 tax return included amounts for legal or notarial fees ($440.00) and for taxes paid for the transfer of title ($258.00). While preparing this letter, I was informed by a senior official of Revenue Canada that I am not eligible to claim these expenses, as neither my wife nor I had to sell a residence in Calgary. Therefore, I have deducted these amounts from the moving expense claim shown on the attached Form T1-M.

I trust that the information provided in this letter and the attached documents is satisfactory, and sufficient to support the full amount claimed in the enclosed Form T1-M. Please contact me at once if you require any further information or clarification. I can be reached at work by telephone at 306-966-6447, or by fax at 306-966-6400. My home telephone number is 306-374-9134.

With best regards, I am

Yours sincerely,

David P. Steele

Enclosures