



March 8, 2010

The Honourable James Flaherty, P.C., M.P.
Minister of Finance
Department of Finance Canada
140 O'Connor Street
Ottawa, ON K1A 0G5

Dear Minister:

Re: Reform of Disbursement Quota Requirements for Charities

On behalf of the Canadian Bar Association, I wish to thank you for reforming the disbursement quota requirements for charities in the 2010 Budget.

The disbursement quota reform answers the call from the CBA's Charities and Not-for-Profit Law Section and from many stakeholders in the charitable sector with whom we have worked, most particularly Imagine Canada. It will reduce the administrative burden on charities, allowing them to devote more time and resources to charitable activities.

Canadian charities are integral threads weaving together Canada's cultural, religious and social fabric. Modernizing the legal framework for charities in this way will have profoundly beneficial and far-reaching impacts on Canadian society.

Again, thank you for your action on this important issue. Please call on us if we can be of assistance in implementing this change.

Yours truly,

(Original signed by D. Kevin Carroll)

D. Kevin Carroll, Q.C., L.S.M.
President, Canadian Bar Association

cc. Baxter Williams, Director, Personal Income Tax Division, Finance Canada