

In witness whereof the above-named Plenipotentiaries have signed the present Convention and have affixed thereto their respective seals.

Done in duplicate, at Ottawa this 12th day of June, 1950.

*For the Government of Canada:*

D. C. ABBOTT

*For the Government of the United States of America:*

JULIAN F. HARRINGTON

### PROTOCOL OF EXCHANGE OF INSTRUMENTS OF RATIFICATION

The undersigned, W. D. MATTHEWS, Minister of Canada to the United States of America, and JAMES E. WEBB, Acting Secretary of State of the United States of America, being duly authorized thereto by their respective Governments, have met for the purpose of exchanging the instruments of ratification by their respective Governments of the convention between Canada and the United States of America, signed at Ottawa on June 12, 1950, modifying and supplementing in certain respects the convention for the avoidance of double taxation and the prevention of fiscal evasion in the case of estate taxes and succession duties signed at Ottawa on June 8, 1944, and, the respective instruments of ratification of the supplementary convention aforesaid having been compared and found to be in due form, the exchange took place this day.

In witness whereof, the respective Plenipotentiaries have signed the present Protocol of Exchange.

Done in duplicate at Washington this twenty-first day of November, 1951.

*For the Government of Canada:*

W. D. MATTHEWS

*For the Government of the  
United States of America:*

JAMES E. WEBB