

II

*The Secretary of the Treasury of the United States of America to the Deputy  
Prime Minister and Minister of Finance of Canada*

Washington, September 26, 1980

Sir:

I have the honor to acknowledge receipt of your note of September 26, 1980, which reads as follows:

(See Canadian Note of September 26, 1980)

I confirm these understandings on behalf of the Government of the United States of America. These understandings constitute an agreement between our two Governments on this matter, which will enter into force on the date of entry into force of the Convention between the Government of the United States of America and the Government of Canada with Respect to Taxes on Income and on Capital which was signed today.

Accept, Sir, the renewed assurances of my highest consideration.

G. WILLIAM MILLER  
*Secretary of the Treasury*

Honorable Allan J. MACEachen,  
Deputy Prime Minister and  
Minister of Finance of Canada.