



Human Resources  
Development Canada

Développement des  
ressources humaines Canada

Certification Program  
Ottawa, ON K1A 0J9

Our file: 7009/11600

September 21, 2007

Capstone Career Solutions Inc.  
195 Dufferin Avenue, Suite 400  
London, ON  
N6A 1K7

Attention: Jeff Watson

Dear Sir:

Thank you for your fax of September 17, 2007 and for the additional information which revealed that the courses provided by your educational institution has been approved by the Minister of Human Resources and Social Development Canada under subparagraphs 118.5(1)(a)(ii) and 118.6(1)(a)(ii) of the Income Tax Act. Accordingly, a student may claim the fees paid to your institution for purposes of the tuition, education and textbook tax credits provided that the fees qualify as eligible tuition expenses, the student has attained the age of 16 years before the end of the year, the course can reasonably be regarded as providing or improving skills in an occupation and all other criteria for eligibility have been met. This certification is effective for the 2007 and subsequent tax years. We will advise Canada Revenue Agency (CRA) of this approval in our next annual report.

Certification of your institution by our Minister in no way guarantees that CRA will automatically accept for tuition tax credit purposes receipts for all courses or programs offered by your institution. Additional details are provided in CRA's Interpretation Bulletins IT-515R2 and IT-516R2 that were sent to you earlier, which are also available on the internet at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca). Institutions should contact their nearest CRA Tax Services Office annually to verify whether any amendments have been made to the information contained in these bulletins.

Please be aware that you are responsible for notifying us immediately of any changes concerning ownership, name (we require a copy of the amendment to the official business registration), address, telephone numbers and skill development courses offered (deleted or added to). Failure to notify us of any of these changes could result in your certification being revoked. Please contact us at 819-994-2138, toll free 1-866-517-5650 or by fax at 819-934-6150 if you require additional information or would like to discuss any of the above.

Yours sincerely,

Ms. Ann-Marie Julien  
Director  
Program Delivery