

Fw: Non-Citizen Trusts  
Marc Warren

to:

LaDeana Peden, Joseph R Standell

05/31/2011 07:19 AM

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LaDeana, Joe, FYI and for informal docket. V/r, marc

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**From:** "Dale R. Spackman" [dspackman@parlee.com]  
**Sent:** 05/30/2011 05:46 PM CST  
**To:** Marc Warren; "Don Parkin \ (E-mail)" <dparkin@avmax.ca>  
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**Subject:** Non-Citizen Trusts

Dear Mr. Warren,

We have been provided with and reviewed a copy of the letter dated May 26, 2011 from the Aviation Working Group Industry Consultative Group addressed to you as Acting Chief Counsel of the Federal Aviation Administration regarding non-citizen trusts. We have reviewed the document attached to that letter entitled *Responses to FAA Discussion Questions Contained in Notice of June 1, 2011 Public Meeting*. As counsel for Canadian lessors of commercial aircraft, we routinely assist our clients in transactions involving non-citizen FAA trusts. Our clients find these vehicles to be extremely useful for the reasons articulated in the referenced materials and on behalf of our firm, Avmax Aircraft Leasing Inc. and NorthStar AvLease Ltd. (both Alberta commercial aircraft lessors), we strongly endorse the responses.

Yours sincerely,

**Dale R. Spackman Q.C.**

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