GPO Box 900, Civic Square ACT 2608
Kembery Bldg. Genge St, Canberra 2600

Australian Government
Australian Taxation Office

Dr Peter Gill
Blue Whale Study Inc.
C/o Post Office
NARRAWONG VIC 5227

Officer: Mark Ferguson
Phone number: (02) 6216 2087
Facsimile: (02) 6216 6779
Email: Mark.Ferguson2@ato.gov.au
Our reference: TDMS - 6019249

19 December 2008

Dear Dr Gill

RE: APPROVED RESEARCH INSTITUTE STATUS

NAME: BLUE WHA LE STUDY INCORPORATED

ABN: 99 709 792 885

I refer to your correspondence of 24 May 2008 in which you applied for Approved Research Institute (ARI) status under Item 3.1.1 of subsection 30-40(1) of the *Income Tax Assessment Act 1997* for the above named organisation.

The CSIRO in a letter dated 19 December 2008, has approved the Blue Whale Study Inc. as an institution undertaking scientific research, which is or may prove to be of value to Australia.

Approval as an ARI means that the organisation will be considered a deductible gift recipient (DGR) for taxation purposes from 6 August.

Please note the special condition of item 3.1.1 which states:

> 'the gift must be made for purposes of scientific research in the field of natural or applied science'

As a DGR the following types of gifts (not being testamentary gifts) made to the Blue Whale Study Inc. will qualify as allowable income tax deductions:

- Gifts of money to the value of $2 or more;
- Gifts of property purchased during the 12 months before the gift was made;
- Gifts of property valued at more than $5,000 by the Commissioner of Taxation;
- Gifts of shares valued at equal to or less than $5,000; or
- Gifts of trading stock.

Endorsement as a DGR will be reflected against the organisation's ABN on the Australian Business Register (ABR). The ABR is a public register which contains details of all ABN registrations. The public can check the ABR to see whether donations to an organisation are tax deductible.

A copy of the Instrument of Approval from the CSIRO is included for your information.

If you have any questions please do not hesitate to contact our officer Mark Ferguson on (02) 6216 2087.

Yours sincerely
Mark Konza
Deputy Commissioner
Small Business

Per Mark Ferguson