



SEP 28 2010

Certification Program
Gatineau, QC K1A 0J9

Our file: 7009/11967

Langley Flying School
Hangar 4B, Langley Airport
5333-216th Street
Langley, BC
V2Y 2N3

Dear David Parry:

Your request to certify the educational institution, under the name and address shown above, is approved by the Minister of Human Resources and Skills Development under subparagraphs 118.5(1)(a)(ii) and 118.6(1)(a)(ii) of the *Income Tax Act*. This certification is retroactive to January 1, 2006 and is subject to review by December 31, 2013. This certification supersedes the approval sent to you from the attached letter dated October 15, 2009.

Please note this certification is valid for flight training courses/programs that will allow a student to obtain a commercial pilot's license or an instructor rating. Courses and/or programs must provide students with sufficient skills to enable them to work in, or improve their skills, in a recognized occupation.

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 total more than \$100 and qualify as eligible tuition expenses; the student has attained the age of 16 years before the end of the year; and the courses and/or programs provide the student with sufficient skills to enable them to work in, or improve their skills, in a recognized occupation.

It is important to note that the certification of your institution by the Minister of Human Resources and Skills Development in no way guarantees that the Canada Revenue Agency (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, which you received with your application kit, and are also available on the internet at www.cra-arc.gc.ca or by calling CRA at 1-800-959-3376. Institutions should contact their nearest CRA Tax Services Office annually to verify whether any amendments are made to the information contained in these bulletins.

Please be reminded that you are responsible to advise us of any changes at all times relating to ownership, legal name, address, telephone numbers and courses offered or cancelled. Failure to notify us of any of these changes could result in certification for the institution being revoked.

Should you require further information or clarification, please contact a Certification Program Representative at 1-866-517-5650 or by facsimile at 1-819-934-6150.

Yours sincerely,

Brenda Constantine
Director, Program Delivery / Directrice, Exécution de programme
Canada Student Loans Program / Programme canadien de prêts aux étudiants
200 Montcalm Street, Gatineau, Quebec, K1A 0J9

Enclosure: 1

Canada