



復旦大學法學院
FUDAN UNIVERSITY SCHOOL OF LAW

Dear Mr. Merric:

I very much appreciate your coming to China to speak at Fudan University Law School. As you may know, the Fudan Law School is one of top Law Schools in China. Internationalization is one of three important ways (the other two is inter-discipline and information) to strengthen our educations at Fudan University. In this respect, our Law School always strives to seek and accepts high quality international speakers to enhance our educational programs.

Your presentation, The U.S. Income Taxation of a Chinese Business Doing Business in America, is one of excellent presentation that is very inspiring. Further, it was well received by students who attended your presentation, which was evidenced by the enthusiastic discussion at the end of your presentation and the feedback I received regarding your presentation. I, myself, was particularly impressed with your analysis on the way a Chinese business could minimize U.S. income taxation. I was also pleased to see how you demonstrated the different tax results between a Hong Kong company (non-U.S. income tax treaty) and a Chinese company (treaty country) when selling goods in America. By taking a complex subject and graphically presenting it in simple terms, you have demonstrated that you not only possess real expertise in your field but also are master at making presentation as such.

Again, thank you for your most informative and practical presentation. We are looking forward to hearing more of your international business presentations.

Sincerely yours,

Lu Zhi-an, Ph.D.M.L (Int'l Law); LL.M (EU Law)


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