Subject: University of Calgary Date: Mon, 24 Dec 2007 11:16:53 -0700 From: Elizabeth J. Osler <email deleted> To: <Sourcewatch contributor email deleted> CC: Elizabeth Osler <email deleted>

Dear <Sourcewatch contributor name deleted>,

The University of Calgary has reviewed expenditures associated with two University research and trust accounts that were funded by donations accepted by the University from private donors acting on behalf of the Friends of Science. At the conclusion of its review, the University determined that some of the program funds had been used to support a partisan viewpoint on climate change, which made it necessary for the University to formally advise the Friends of Science that it would no longer accept funds on the organization's behalf. The University advises that Friends of Science is not, and has never been, affiliated with, financed or supported directly by the University of Calgary. All funds received and forwarded to Friends of Science came from private donors. These funds were forwarded to Friends of Science through the normal mechanisms for research and education funding. The University is currently reviewing its procedures with respect to the allocation of monies in this program fund. With respect to your question of December 7, 2007, it would be unethical, from both a legal and accounting perspective, for the University to comment on the unaudited financial statements of a third party. Therefore, you will have to contact Friends of Science directly if you wish to discuss their accounting records.

Sincerely,

Elizabeth J. Osler

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