

*Passation: His Imperial Airways 116/15/39*

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*Bring up August 1<sup>st</sup>*

DEPARTMENT OF STATE  
WASHINGTON

July 8. 1939



Excellency:

116/14

I have the honor to acknowledge the receipt of your note no. 255 of June 27, inquiring whether, in view of the finding of the Secretary of Commerce that the United Kingdom allows privileges to aircraft registered in the United States which are substantially reciprocal to those specified in the Internal Revenue Code, section 3451, in respect of aircraft registered in a foreign country and actually engaged in foreign trade, Imperial Airways will be entitled to enjoy all of the benefits of section 3451 of the Internal Revenue Code, including exemption from the Federal taxes on gasoline and oil.

Your inquiry has been referred to the Treasury Department. Upon receipt of a reply from the Secretary of the

His Excellency

The Right Honorable

Sir Ronald Lindsay, P.C., G.C.M.G., K.C.B., C.V.O.,  
British Ambassador.

INDEX

the Treasury, I shall communicate further with you in regard to the above matter.

Accept, Excellency, the renewed assurances of my highest consideration.

For the Secretary of State:

*Richard M. Nixon*

611.41246/53