



September 12, 2016

Mr. Michael H. McLaren
Thorsteinssons LLP
PO Box 49123
Three Bentall Centre 27th Floor
595 Burrard Street
Vancouver, BC V7X 1J2

Dear Sir:

We have examined the information that you submitted on July 18, 2016 and September, 2016 regarding the spin-off of Fortive Corporation by Danaher Corporation. Based on the information that you provided, the distribution meets the requirements of paragraph 86.1(2) (e) of the Canadian Income Tax Act (the Act). Since you have provided all of the information required under this paragraph and it was received within the time limits set out in the legislation, shareholders will be entitled to elect under Section 86.1 of the Act in respect of the distribution.

However, if IRS reviews the distribution at a later date and determines the distribution taxable, we will reverse our decision.

Thank you for your cooperation in this matter. If you have any questions, please feel free to call me at (418) 648-3261.

Yours truly,

Vasile-Cornel Cozma
International Tax Auditor
Quebec Tax Services Office
Canada Revenue Agency
2575, Sainte-Anne Blvd.
Quebec, QC G1J 1Y5