

Dear Sir/Madam:

In connection with the preparation and audit of our financial statements for the year ended _____ we have determined that there are no claims or possible claims with respect to which your firm's advice or representation has been sought and which are outstanding.

Please confirm that there are no claims which are outstanding as of _____. If you are aware of any such claims, please include in your response letter the names of the parties and the amount claimed.

This enquiry is made in accordance with the Joint Policy Statement of January 1978 approved by The Canadian Bar Association and the Auditing Standards Committee of The Canadian Institute of Chartered Accountants.

In addition to the aforementioned matters covered in the Joint Policy Statement, please report the following information existing as at _____ or arising after, of which you have knowledge as a Solicitor of this entity:

1. Liabilities to yourself for fees and disbursements, both billed and unbilled;
2. Guarantees of indebtedness of others;
3. Contractual obligations for purchases and sales of real property or for construction of buildings or other structures;
4. Details and amounts of any trust monies held on behalf of the entity.

Please address your reply, marked "Privileged and Confidential", to this company and send a signed copy of the reply directly to our auditors, Yale PGC LLP, Chartered Accountants, 20 Holly Street, Suite 400, Toronto, Ontario, M4S 3E8.

Yours very truly
