



June 29, 2011

Dear Client:

Some of you may not be aware about the history of our firm. Our firm was founded by Graham Berg and his Partner in the 1950's. The basic principles of the firm were to maintain a reputation of providing quality and reliable solutions to our clients.

Over the years' the firm has undergone significant changes as one would expect in a complex market. We now provide a full range of services to business and professional clients, and individuals and their families in Canada, U.S. and abroad. Our services include assurance, tax, advisory, and arrangement of financing. Our Team includes a range of professionals with different skill sets - our strength is in our people and business associates.

Effective July 1, 2011, Pramen Prasad CA Professional Corporation (the "Firm") has become a registered Limited Liability Partnership, as permitted by legislation of the Province of Ontario. The Firm will now be known as "Prasad & Company Chartered Accountants LLP".

This registration as an LLP does not create a new firm. The firm continues as a partnership but with a degree of limited liability. The registration will not affect the Firm's services to and relationships with our clients and it will not result in changes in our business, partners, employees or operations. The firm also continues to comply with mandatory professional liability insurance requirement of the Institute of Chartered Accountants of Ontario.

The LLP legislation provides that a partner is not personally liable for any debts, obligations or liabilities of the LLP that arise from any negligent act by another partner or by any person under that negligent partner's direct supervision and control.

The new law does not reduce or limit the liability of the Firm. All of the Firm's assets and insurance protection remain at risk. In addition, all partners of an LLP remain personally liable for their own actions and for the actions of those they directly supervise and control.

None of these changes has affected, or will affect, our Firm's relationship with you as a client. The Firm and all its resources will continue to stand fully behind the work of all our partners and employees. All existing arrangements with our clients, including engagement terms and fee, conflict waiver, and confidentiality arrangements will remain in effect between our clients and the LLP and its affiliates.

We will continue to provide you with the best possible professional services, delivered by the finest professionals. If you have any questions about, or wish to discuss any aspect of this law, I would be pleased to discuss the matter with you in greater detail.

We thank you for your trust and ongoing support in our firm.

Yours truly,

A handwritten signature in black ink that reads "Prasad & Company LLP". The signature is written in a cursive, flowing style.

PRASAD & COMPANY CHARTERED ACCOUNTANTS LLP