

DE VISSER GRAY LLP

CHARTERED ACCOUNTANTS

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The purpose of this letter is to set out a clear understanding of the nature of our involvement as the preparer of your (and your spouse, partner, and/or minor children if applicable) personal income tax return(s) for 2008 and your responsibilities as the taxpayer.

YOUR RESPONSIBILITY AS THE TAXPAYER

- (a) The responsibility for the accuracy of the information and completeness of the representations reflected in your return remains with you. You certify that the information supplied to us is, to your knowledge, correct and complete, and fully consistent with all of your reporting requirements.
- (b) You confirm that all business schedules included in your tax return present the results of operations and include all material transactions.
- (c) If you own certain property outside of Canada totalling more than \$100,000 at any time during the year, it is necessary for you to file a Foreign Income Verification Statement (T1135). There are substantial fines and penalties for non-compliance. Check one of the following:
 - You declare that you do not, at any time in the year, own or hold a beneficial interest in specified foreign property having an aggregate cost of more than \$100,000.
 - You declare that you have provided us with the correct and complete information with regards to ownership of, or beneficial interests in, specified foreign property as reported on the T1135 and you have fully disclosed the related foreign income.
- (d) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.
- (e) As in previous years, your own address will be used as the mailing address with the Canada Revenue Agency (CRA). If you do not understand or disagree with any correspondence you receive from the CRA, we suggest that you forward such correspondence to us and/or contact us immediately. In many cases reply deadlines apply, and if not met, proposed assessments or re-assessments may be issued or opportunities to challenge issues may be lost.

OUR ROLE AS YOUR TAX RETURN PREPARER

- (a) We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. It is up to you to provide us with accurate and complete information necessary to compile such personal income tax return(s).

- (b) Your (and your family's, if applicable) personal income tax return(s) will include the following statement "*Prepared without audit from information supplied by the taxpayer*", along with our firm name identified as your tax preparer.
- (c) If the income tax return contains any business schedules where we compile or alter any of the figures which you give us, we will include on each page of such forms or schedules a "Notice to Reader" report in the following form:

NOTICE TO READER

We have compiled this statement from information provided by the taxpayer. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that this statement may not be appropriate for their purposes.

Vancouver, BC
Date

De Visser Gray LLP
Chartered Accountants

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Upon completion of your income tax return or after providing advice on any matters respecting same, we will render you a bill for services at our usual billing rates. It is agreed this invoice will be paid upon receipt. Any amounts outstanding will be charged interest at 1.25% per month (16.1% per annum).

LIMITATION OF LIABILITY

De Visser Gray LLP is a limited liability partnership of corporate partners. The individuals involved on your matters will be principals of the corporate partners, or employees of the partnership. The total liability of De Visser Gray LLP and any of its partners, principals and employees for any errors, omissions or negligent acts, whether they are in contract or in tort or in breach of fiduciary duty or otherwise, arising from any professional service performed or not performed by De Visser Gray LLP or by any of its partners, principals or employees for you shall be limited to the amount of professional liability insurance the firm has available at the time such claims are made. No claim shall be brought against De Visser Gray LLP and any of its partners, principals or employees in contract or tort more than two years after the services were completed or terminated under this engagement.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us prior to our commencing the preparation of your personal tax return(s). We appreciate the opportunity of continuing to be of service to you in the preparation of your personal income tax return(s).

Yours very truly,

"De Visser Gray LLP"
Chartered Accountants

The services and terms as set out above are as agreed. As well, I acknowledge and accept my responsibilities as the taxpayer as outlined above.

Date _____, 2009