

Thomas Chow PROFESSIONAL CORPORATION
Chartered Professional Accountant

150 Consumers Road, Suite 108, North York, Ontario M2J 1P9

Tel (416) 495-1098

Fax (416) 495-7454

March 1, 2023

Name

Address 1

Address 2

City, Province ,

Postal code

Dear

The purpose of this letter is to outline the nature of my involvement with your 2022 Income Tax Return. As agreed, I will compile the necessary information in accordance with the standards applicable to compilation engagements and will complete the necessary forms and schedules required to file your 2022 return. I will not audit, review, or otherwise attempt to verify the accuracy or the completeness of such information. Unless unanticipated difficulties are encountered, my communication will be substantially in the following form:

I have prepared the 2022 income tax return for _____ using information provided by _____. I have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that information presented in this return may not be appropriate for their purposes.

Since I am accepting this engagement as an accountant, not as an auditor, I request that you do not record this as an auditing or review engagement in any of the records that you or your business may keep. My services will not result in the expression of an audit opinion or any other form of assurance on the financial information reported in the return, nor will it satisfy any statutory or other audit requirement. You may wish to obtain legal advice concerning statutory (or contractual) audit requirements.

It is understood and agreed that:

- (a) you will provide accurate and complete information necessary to complete your tax return(s);
- (b) the responsibility for the accuracy and completeness of the representations in the return(s) and related financial information remains with you;
- (c) the tax return(s) will be conspicuously marked as being unaudited and each page of any supplementary financial information that I compile as part of this engagement will be similarly marked;

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(d) you will attach my notice to reader when distributing the return(s) or supplementary financial information to third parties;

(e) the financial information provided may either lack disclosure required by, or otherwise not be in accordance with generally accepted accounting principles, and may not be appropriate for general use; and

(f) uninformed readers could be misled unless they are aware of the possible limitations of the return(s), related financial information and my very limited involvement.

This engagement cannot be relied upon to prevent or detect error and fraud and other irregularities. I wish to emphasize that any responsibility for the prevention and detection of error and fraud and other irregularities must remain with you.

The arrangements outlined in this letter will continue in effect from year to year unless changed by us.

If you have any questions about the contents of this letter, please raise them with me. 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 me. I appreciate the opportunity to be of service to you.

Yours truly,
THOMAS CHOW PROFESSIONAL CORPORATION



Thomas Chow, CPA, CGA, CPA
Principal

The services set out in the foregoing letter are in accordance with our requirements. The terms set out are acceptable to us and are hereby agreed to.

Date