

James D. Peros
Chartered Accountant

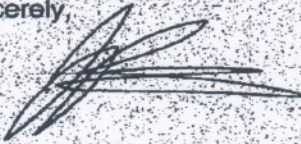
April 27, 2006

The Directors Wexford Heights Business Improvement Area
1720 Lawrence Avenue East, Suite #102
Scarborough, Ontario
M1R 2Y1

Dear Sirs / Madam:

The purpose of this letter is to state there were no significant items identified during my audit of **Wexford Heights Business Improvement Area** for the year ending December 31, 2005

Sincerely,



James D. Peros, C.A.

