

ALLEN C. MORRIS
CHARTERED ACCOUNTANT

2 Automatic Rd., Unit 103
Brampton, Ontario
L6S 5K8
Tel: (905) 789-0033
Fax: (905) 789-9480
Email: allenmorris@look.ca

October 19, 2007

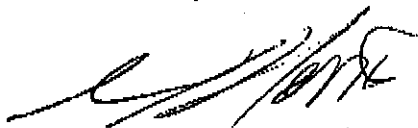
Board of Management
Long Branch Business Improvement Area
3421 Lakeshore Blvd. West
Etobicoke, Ontario
M8W 1N2

Dear Board:

Re: Year ended December 31, 2006

During the audit of the financial statements for the above year-end I note that the last cheque from the city of Toronto had not been deposited by year-end. I was advised by Mr. Barker that the required G.S.T. forms had been filed as at year end date.

Yours truly,



Allen C. Morris
Chartered Accountant