

BROWNING, MILGRAM LLP
CHARTERED ACCOUNTANTS

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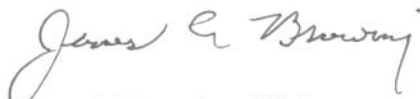
May 28, 2007

Toronto Atmospheric Fund
75 Elizabeth Street
Toronto, Ontario
M5G 1P4

Dear Board Members

Following our audit of the financial statements of the corporation for the year ended December 31, 2006, we wish to report on a derivative basis that we did not become aware of any significant problems relating to the accounting system or the system of internal control.

Yours very truly



James A. Browning, FCA

JAB/cb