



Grant Thornton

June 8, 2009

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Dear Mr. Slavens:

Re: 2008 Audit

We have completed our audit of Heritage Toronto for the year ended December 31, 2008. The objective of our audit was to obtain reasonable assurance whether the financial statements of Heritage Toronto are free of material misstatement, and was not designed to identify all matters that may be of interest to management.

Of course, because of the size of the organization there is less than ideal segregation of duties because of the limited number of staff. We did note however that there is evidence of management oversight by the Board. Minutes reflect careful review of financial results to budget as well as discussion and approval of any major expenditures.

We are pleased to report that we received the co-operation of the staff and that there were no difficulties encountered.

We trust this letter will be of interest to you. If there are any questions we would be pleased to discuss any matter with you.

Yours sincerely
Grant Thornton LLP

Kirk VanBlarcom, C.A.
Partner

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