

## Appendix AZ-2:

**RAFIQ DOSANI, B.Comm. CFE CA**  
CHARTERED ACCOUNTANT

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June 9, 2009

Mr. Neil N. Wright, Chair  
Harbord Street Business Improvement Area  
108 Harbord Street  
TORONTO, ON M5S 1G6

Dear Mr. Wright:

### **MANAGEMENT LETTER YEAR ENDED DECEMBER 31, 2008**

The audit of the financial statements of the Harbord Street Business Improvement Area (BIA) for the year ended December 31, 2008 has recently been completed. The primary purpose of the audit was to express an opinion on the financial position of the BIA as at that date and on the results of its operations for the year then ended.

Given the test nature of my audit, you will appreciate that reliance must be placed on adequate methods of internal control as the Board's principal safeguard against irregularities which a test examination may not disclose.

During the course of the audit I followed up actions taken on recommendations made in the previous management letters and noted that the BIA has implemented all of my recommendations.

Thank you for your cooperation during the course of the audit and for providing me an opportunity to serve the BIA.

Yours truly,

  
Rafiq Dosani