

Rosenswig McRae Thorpe LLP

Chartered Accountants
Associated worldwide with CPA Associates International, Inc.

Appendix M-1:

Michael Rosenswig
Jeff McRae
Lori Thorpe
David Westerveld
Tony Rosso

February 19, 2009

Audit Committee
Toronto Entertainment District Business Improvement Area
33 University Avenue, Suite 2406
Toronto, Ontario
M5J 2S7

Dear Audit Committee Members:

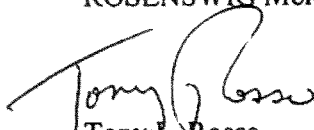
Re: Toronto Entertainment District Business Improvement Area

Please be advised that no significant management issues were discovered during the performance of the December 31, 2008 financial statement audit of the above noted organization.

If you have any questions or concerns please feel free to call.

Yours very truly,

ROSENSWIG McRAE THORPE LLP



Tony L. Rosso
TR/jw