

## Appendix B:

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

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October 21, 2011

Mr. Mike St. Amant  
Director, Accounting Services  
Metro Hall  
55 John Street, 21st Floor  
TORONTO, ON M5V 3C6

Dear Mr. St. Amant:

### **MANAGEMENT LETTER YEAR ENDED DECEMBER 31, 2010**


The audit of the financial statements of the West Queen West Business Improvement Area (BIA) for the year ended December 31, 2010 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 Business Improvement Area' 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 BIA has implemented all of my recommendations. In addition, no new significant issues were identified to warrant management letter comments. Accordingly, no management letter was issued.

Yours truly,

  
Rafiq Dosani