



C.C.L. Chartered Professional Accountants
Professional Corporation
(Member of LAWCPA network)

Terence Chan MBA, CPA (ILL), CPA, CA
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December 9, 2014

Mr. David Hessels
Economic Partnership Advisor
BIA Office
City of Toronto
Economic Development & Culture

Dear Sir,

Re: Queen Street West Business Improvement Area

Please be advised that, during our audit of the December 31, 2013 financial statements of Queen Street West Business Improvement Area. We have identified no significant matter, which is required to be brought to the Board of the BIA.

Should you have any further questions, please do not hesitate to contact us.

Yours very truly,
C.C.L. Chartered Professional Accountants Professional Corporation

Terence Chan, MBA, CPA (ILL, US), CPA, CA