

(on auditor's letterhead)

(date)

To: [list names and addresses of the Securities Commissions to which this is being sent]

Dear Sirs:

RE: COMPANY ("the Company")

We are the auditors of the Company and as of the date of _____, except as to Notes _____ which are as of _____, we reported on the following financial statements in the prospectus relating to the issue of up to _____ common shares of the Company:

1. Consolidated balance sheets as at _____;
2. Consolidated statements of earnings (loss) and retained earnings and changes in financial position for each of the years in the _____-year period ended _____.
3. The prospectus includes the following unaudited interim financial statements:
4. Consolidated balance sheet as at _____;
5. Consolidated statements of earnings (loss) and retained earnings and changes in financial position for the period ending _____.

We have not audited any financial statements of the Company as at any date or for any period subsequent to _____. Although we have performed an audit for the year ended _____, the purpose and scope of the audit was to enable us to express our opinion on the consolidated financial statements as at _____ and for the year then ended, but not on the consolidated financial statements for any interim period within that year.

Therefore, we are unable to and do not express an opinion on the unaudited consolidated balance sheet as at _____ and the unaudited interim consolidated statements of earnings (loss) and retained earnings and changes in financial position for the period ending _____ nor on the financial position, results of operations or changes in financial position as at any date of for any period subsequent to _____.

THIS IS A 2-PAGE FORM.