YOUR ORGANIZATION LETTERHEAD

DATE

NAME OF LAW FIRM

**ADDRESS**

**CITY, PROVINCE**

**POSTAL CODE**

Dear Sir/Madam:

In connection with the preparation and audit of our financial statements for the fiscal year ended **YOUR YEAR END**, we have determined that there are no claims or possible claims with respect to which your firm’s advice or representation has been sought and which are outstanding.

Please confirm that there are no claims which are outstanding as of the date of your confirmation. If you are aware of any such claims, please include in your response letter the names of parties and the amount claimed.

This enquiry is made in accordance with the Joint Policy Statement of January 1978 approved by the Canadian Bar Association and the Auditing Standards Committee of Chartered Accountants.

Please address your reply, marked “Privileged and Confidential”, to this co-operative and send a copy of the reply directly to our auditors, Prentice Yates & Clark, Chartered Accountants, 15 Toronto Street, Suite 700, Toronto, Ontario M5C 2E3.

Further, will you please confirm the amount of funds held in trust, if any, held on our behalf and legal fees, if any, owed to you as at **YOUR YEAR END**.

Yours truly,

# NAME

**TITLE**