

March 3, 2017

ENGAGEMENT LETTER

The purpose of this letter is to set out a clear understanding of the nature of our involvement as the preparer of your (and your family's) personal income tax return(s) for 2016 and your responsibilities as the taxpayer.

IT IS UNDERSTOOD AND AGREED THAT YOUR RESPONSIBILITY AS THE TAXPAYER IS AS FOLLOWS:

- a) The accuracy of the information and completeness of the representations reflected in your return is your responsibility under the *Income Tax Act*. You represent that the information supplied to us is, to your knowledge, correct and complete, and fully discloses all of your reporting requirements under the *Income Tax Act*.
- b) You confirm that you have provided us with all income and deduction items to be included in your tax return and that they are correct and complete. You confirm that all sources of income have been disclosed, all deductions were incurred to earn income, and all credits claimed are supported by receipts.

All business (including commission, farming, and professional incomes) and rental schedules present the results of operations and include all material transactions.

All income and benefits from employment have been reported, whether or not they are on the T4 slips.

All incomes from investment (whether received or not) have been reported, whether or not they are on the T3 and T5 slips.

All dispositions of a capital nature, and their costs, have been reported.

All estimates for personal use of automobile, business portion of residence, and other such estimates you have provided are reasonable and supported by usage logs and other evidence.

- c) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.
- d) You will keep all original documentation as required under the *Income Tax Act*. We will take no responsibility for maintaining paper copies of the documentation other than required to prepare your tax return.

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IT IS UNDERSTOOD AND AGREED THAT OUR ROLE AS YOUR TAX RETURN PREPARER IS AS FOLLOWS:

- a) We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. It is up to you to provide us with accurate and complete information necessary to prepare such personal income tax return(s).
- b) Your (and your family's) personal income tax return(s) will include the following statement "Prepared without review or audit from information supplied by the taxpayer." along with our firm name identified as your tax return preparer.
- c) If the income tax return contains any business or rental schedules where we compile the figures, we will include with such forms or schedules a "Notice to Reader" report in the following form:

NOTICE TO READER

We have compiled the 2016 statement solely for income tax purpose based on information provided by the taxpayer. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that this statement may not be appropriate for their purposes.

*Burnaby, BC
March 3, 2017*

*A-R Partners
Chartered Professional Accountants*

Should you have reason to circulate such forms or schedules with or separate from the income tax return, you agree that this report shall also be included with the circulated document and that you will provide us with the name(s) of the party (or parties) to whom they are circulated.

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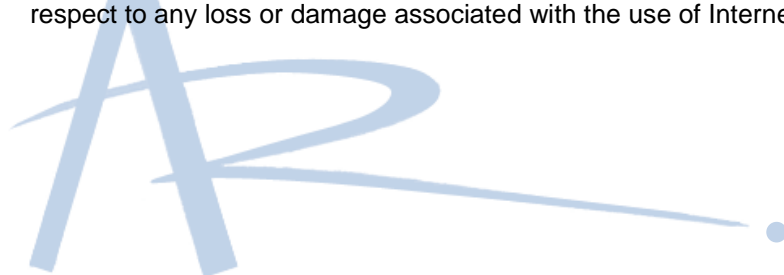
Upon completion of your income tax return or after providing advice or other service on any matters respecting same, we will render you a bill for services based on the time spent on the engagement. It is agreed this invoice will be paid upon receipt. Any amounts outstanding will be charged interest at 2% per month (26.82% per annum).

LIMITATION OF LIABILITY

The liability of A-R Partners Chartered Professional Accountants to you (and your family) for any claim related to professional services provided pursuant to this engagement letter in either contract, negligent misrepresentation or tort, including the partners, officers or employees of the accounting firm shall be strictly limited to the amount of any professional liability insurance the firm may have available at the time such claims are made. No claim shall be brought against the accounting firm in contract, negligent misrepresentation or tort more than three years (from date of Notice of Assessment) after the services were completed or terminated under this engagement.

RISKS ASSOCIATED WITH INTERNET COMMUNICATIONS

You recognize and accept the risks associated with communicating by Internet (e-mail) including the lack of security, unreliable delivery and possible loss of confidentiality and legal privilege. Unless requested in writing that we do not communicate with you by Internet (e-mail), we accept no responsibility or liability in respect to any loss or damage associated with the use of Internet communications.



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T1135 – FOREIGN INCOME VERIFICATION

If you owned foreign property or held beneficial interests in foreign property costing more than \$100,000 at any time during 2016, it may be necessary for you to declare such ownership in your tax return(s).

There are substantial fines and penalties for non-compliance. Please check one of the following:

You confirm that you:

- owned or held beneficial interests in specified foreign property costing more than \$100,000 at any time in the year 2016;
- have provided us with the correct and complete information for reporting on form T1135 Foreign Income Verification Statement; and
- have fully disclosed the related foreign income.

You confirm that you:

- did not own or hold beneficial interests in specified foreign property totaling more than \$100,000 at any time in the year 2016.

Please check off one box – we cannot complete your return if this is blank

If you have any questions about the contents of this letter, please call us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign this letter in the space provided and return it to us prior to our commencement in preparing your personal tax return(s). We appreciate the opportunity of continuing to be of service to you (and your family) in the preparation of your personal income tax return(s).

Regards,

A-R PARTNERS

The services and terms as set out above are as agreed. As well, I acknowledge and accept my responsibilities as the taxpayer as outlined above.

_____	_____	_____, 2017
Name	Signature	Date

_____	_____	_____, 2017
Name	Signature	Date

_____	_____	_____, 2017
Name	Signature	Date

_____	_____	_____, 2017
Name	Signature	Date

