



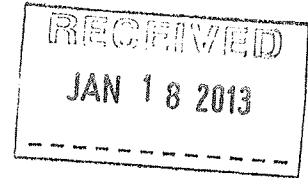
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February 1, 2014

Dr. J.R. Madronich, MD, FRCS(C)
2200 Rutherford Road, Unit 5
Concord, ON L4K 5V2



Dear Dr. Madronich

The purpose of this letter is to outline the nature of our involvement with the balance sheet of J. Robert Madronich, MD (the "Proprietorship") as at April 30, 2013. As agreed, we will compile a balance sheet, at estimated fair market value, applicable to compilation engagements from information provided by you. We will not audit, review or otherwise attempt to verify the accuracy or completeness of such information. Unless unanticipated difficulties are encountered, our communication will be substantially in the following form:

NOTICE TO READER

"On the basis of information provided by the proprietor, we have compiled the balance sheet of the proprietorship, J. Robert Madronich, MD, at estimated fair market value, at April 30, 2013. 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."

Since we are accepting this engagement as accountants, not as auditors, our services will not result in the expression of an audit opinion or any other form of assurance on the balance sheet.

It is understood and agreed that:

- (a) you will provide us with accurate and complete information necessary to compile such statement;
- (b) the responsibility for the accuracy and completeness of the representations in the balance sheet remains with you;
- (c) the balance sheet will be conspicuously marked "unaudited";
- (d) you will attach our Notice to Reader when distributing the balance sheet to third parties;
- (e) the balance sheet may either lack disclosure required by, or otherwise not be in accordance with, Canadian accounting standards for private enterprises, and may not be appropriate for general purpose use; and
- (f) uninformed readers could be misled unless they are aware of the possible limitations of the balance sheet and our very limited involvement.

This engagement cannot be relied upon to prevent or detect fraud and error. We wish to emphasize that control over and responsibility for the prevention and detection of fraud and error must remain with you.

The working papers prepared in conjunction with our compilation are the property of Bates & Bates Chartered Accountants ("Our Firm") and constitute confidential information that will be retained by us in accordance with firm policies and procedures.

File Inspection

In accordance with professional regulations our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional standards. File reviewers are required to maintain confidentiality of client information.

The liability of Our Firm to the Proprietorship for any claim related to professional services provided pursuant to this engagement letter in either contract, negligent misrepresentation or tort, including the partners 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 Our Firm in contract, negligent misrepresentation or tort more than two years after the services were completed or terminated under this engagement.

Our Firm and its partners will not be responsible for any consequential loss, injury or damages suffered by the Proprietorship including injury or damages suffered by the Proprietorship including but not limited to loss of use, earnings and business interruption or the unauthorized distribution of any confidential document or report prepared by or on behalf of Our Firm, including the partners of the accounting firm for the exclusive use of the Proprietorship.

The Proprietorship will not assert any claim for damages against Our Firm unless the proprietorship has concurrently or previously asserted a claim against all other persons who might reasonably be liable in relation to that claim. Any release, waiver or covenant to otherwise not sue or enforce any remedy known to law given by the Proprietorship to a third party shall be deemed to apply in favour of Our Firm.

These financial documents are prepared solely for the use of the Proprietorship with whom Our Firm has entered into a contract and there are no representations of any kind made by Our Firm to any party with whom Our Firm has not entered into a written contract.

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by your proprietorship of its obligations.



Fees will be determined on the basis of time spent on this engagement. Any disbursements will be added to the billing. Accounts are due when rendered and interest will be charged on any account that is not paid within 30 days.

Cost of Responding to Government Inspection, etc.

If with respect to this engagement or related services, we are required by government regulation, subpoena, or other legal process to produce our working papers, or to respond to information requests, we will bill the time incurred based on our regular rates plus direct out-of-pocket expenses and applicable HST.

Communications

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and email transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of the engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the communications, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We trust that the foregoing sets out our agreement on the matters discussed. We shall be pleased to discuss these terms of engagement further with you at any time, particularly should your requirements change in the future.

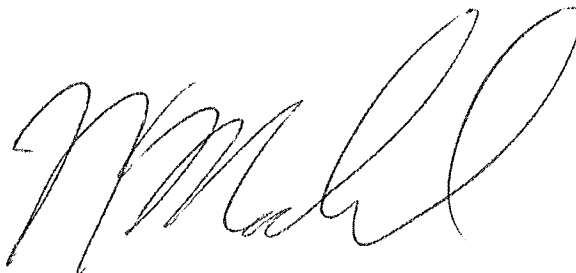
If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the enclosed copy of this letter in the space provided and return it to us.

Yours very truly,

BATES & BATES



Cynthia M. Bates, BBA, CPA, CA, CBV



*J. Robert Madronich, MD
Engagement Letter*

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The services and terms set out above are as agreed.

Signature

Dr. J.R. Madronich

Feb 18 / 2014