



March 21, 2005

Dear Valued Clients:

We are writing to advise you that the partnership of corporations known as D&H Group was registered as of March 1, 2005 as a limited liability partnership under the amended provisions of the *Partnership Act* of British Columbia. The limited liability partnership of corporations is now known as D&H Group LLP.

Registration as a limited liability partnership does not reduce or limit the partnership's liability to its clients, and the partnership continues to be liable for the performance of its professional services by our accountants and staff. Under the *Partnership Act* of British Columbia, the partners in a limited liability partnership are not liable for the negligent acts or omissions of another partner or an employee unless the partner knew of the negligent act or omission and did not take reasonable steps to prevent it. Each partner is liable for its actions and the partnership continues to be liable for the negligence of its partners, associates and employees. Accordingly, there is no reduction or limitation on the liability of the partnership to clients.

This change will not affect the partnership's services or our relationship with clients.

Please revise your records so that our new name "D&H Group LLP" is used in place of our previous name "D&H Group".

If you have any questions please contact any of our partners.

Yours truly,

D&H GROUP LLP

D&H Group LLP

a B.C. Limited Liability Partnership of Corporations

member of BHD Association with affiliated offices across Canada and Internationally

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