

CLARK POLLARD GAGLIARDI NAVICKAS LLP

CHARTERED ACCOUNTANTS

PHONE 519-744-6120 FAX 519-744-6226

ROBERT A. CLARK, B. MATH, C.A.
MICHAEL J. POLLARD, B. MATH, C.A.
NINO A. GAGLIARDI, B.B.A., C.A.
ANDREW V. NAVICKAS, B.B.A., C.A.

490 DUTTON DRIVE SUITE C1
WATERLOO, ONTARIO N2L 6H7
EMAIL info@KWAccountants.ca
WEB www.KWAccountants.ca

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We are pleased to announce that we have a new partner in our firm. Andrew Navickas, who has been with us since 2003, became a partner as of January 1, 2012. We look forward to having Andrew as a partner and know that he will continue to work hard to assist our clients in all their accounting and taxation needs.

Our firm has registered as a Limited Liability Partnership and our name has changed to “**Clark Pollard Gagliardi Navickas LLP**”. This new registration provides our partnership with a degree of limited liability similar to a corporation. The new registration will not affect our Firm’s service to and relationship with our clients, and it will not result in changes in our business, employees or operations. The firm also continues to comply with mandatory professional liability insurance requirements of the Institute of Chartered Accountants of Ontario, which, for a firm of four or more partners, proprietors or employees, is a minimum of \$2 million.

None of these changes has affected, or will affect, our Firm’s relationship with you as a client. The Firm and all its resources will continue to stand fully behind the work of all our partners and employees. All existing arrangements with our clients, including engagement terms and fees, confidentiality arrangements and authorizations to represent our clients with Canada Revenue Agency will remain in effect.

Please note that we have changed our website domain and email addresses as well. Our new website is www.KWaccountants.ca and our email addresses have the same extension ie. info@KWaccountants.ca. Please change your address books to reflect this change.

We will continue to provide you with the best possible professional services, delivered by the finest professionals. If you have any questions, please do not hesitate to contact our office at your convenience.

Yours very truly,

CLARK POLLARD GAGLIARDI NAVICKAS LLP
Chartered Accountants