

VAIVE AND ASSOCIATES

Professional Corporation

April 24, 2023

PERSONAL AND CONFIDENTIAL

West Walker
184 Rainbow Valley Drive
Smiths Falls ON K7A 5B8

Mr. Walker,

We have completed our work on your 2022 personal tax return. If you requested a paper copy of your tax return and all related schedules, you will find them enclosed. Otherwise, we have placed a PDF copy on our secure portal. We have prepared the return based on the information that you have provided us. We would ask that you review the return carefully to ensure that it is accurate and complete. Once you are satisfied that the return is in order, we would ask that you sign the declaration on Form T183.

As soon as we receive Form T183 with your signature in Part F, "Declaration and authorization," which includes the authorization to represent you, we will transmit your federal tax return to the Canada Revenue Agency.

Please keep your supporting documents. Do not send a copy of your federal return or supporting documents to the Canada Revenue Agency unless you have been requested to do so during the review of your return.

No additional income tax is payable and no refund is owing on the federal tax return.

Please sign and send us a copy of the document "Authorization/Cancellation request - Signature page" so that we can electronically request an authorization allowing us to contact the CRA for more information on your current- or prior-year federal tax returns.

According to the information you provided, you did not hold foreign property at any time in 2022 with a total cost of more than CAN\$100,000. If this information is incorrect please contact us immediately in order for us to prepare Form T1135, and for you to avoid penalties.

According to the information you provided, you did not dispose of, at any time in 2022, a principal residence for which the total or partial exemption could be claimed. If this information is incorrect, please contact us immediately in order for us to prepare the forms required, and for you to avoid penalties.

If you receive a notice of assessment which differs from the federal tax return as filed, please send it to us. We must determine if the assessment is correct before the time limit for an objection expires.

Please contact us if you have any questions about your tax return.

Sincerely,

Vaive and Associates

**Vaive and Associates Professional Corporation
Chartered Professional Accountants**