Barry L. Friedman
480 Tweedsmuir Ave
Ottawa, Ontario, Canada K1Z 5N9

Without Prejudice

January 21, 2009

Barbara D. Elkin
160 George Street, Suite 101
Ottawa, Ont. K1N 9M2

Dear Barbara,

I am writing in response to your invoice dated December 9th, 2008. It would appear that we have a misunderstanding in this matter. Don Paterson arranged a meeting at his office to introduce you to me and to discuss the possibility of your assisting in the preparation of my tax returns. I was told nothing of your intention of charging for this meeting. At the end of the discussion you told me what you charge for your services and I told you that I would be in contact if I decided to engage you. We had no further contact until I received your bill. We certainly did not enter into any agreement that you would be charging me for this preliminary meeting and I do not feel that your billing me is in any way justified.

Furthermore, please return to Don Paterson any documents that he may have given you.

Very truly yours,

Barry Friedman