

October 8th, 2009

SSMU Daycare Center
To the members of the board of Directors of
SSMU Daycare Center
3600 McTavish, suite 2300
Montreal (Quebec)
H3A 1Y2

Subject: Proposal for the March 31st, 2010 year end audit

Madam, Sir,

We wish to thank you for the opportunity in allowing our firm to present our proposal for the audit of the **SSUM Daycare Center** for the year ending March 31, 2010 as per the requirements established by the Ministère de la Famille, des Aînés et de la Condition féminine, and the preparation of the organization's income tax returns.

It is difficult to explain, within a proposal, the difference between an audit by RENAUD SIMARD| CA, S.E.N.C.R.L., and an audit performed by another accounting firm. However, we assure you that our ideas are innovative, the quality of our employees combined with our personalized services and our active involvement in managing companies, have earned us a well deserved and enviable reputation as a reliable and professional young firm.

We offer more than a simple audit; our goal is to recommend improvements for your organization with respect to the accounting system, internal controls or any other matter that may come to our attention during our audit.

Our clients remain with us because they appreciate the quality of service we offer, our devoted work, our availability and our expertise while maintaining competitive fees.

According to the information we obtained about your organization, we estimate that our fees should not exceed \$5,500, plus applicable taxes. This proposal is based on the assumption that the accounting records are correct and that you can prepare the documents needed for our files. These fees may increase if additional accounting work is needed in order to perform our audit.

**To the members of the board of Directors
CPE McGill**

We hope that everything is to your satisfaction and should you have any questions or require additional information, we are available to answer any such request.

Sincerely,

RENAUD SIMARD | CA, S.E.N.C.R.L



Gilles C. Simard, CA

APPROVED:

SSMU Daycare Center

By: