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June 6, 2017

Ms. Kelly Kocken, Director of Finance  
Central West Specialized Developmental Services  
53 Bond Street  
Oakville Ontario  
L6K 1L8

Dear Ms. Kocken:

**Re: Management Letter Central West Specialized Developmental Services**

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

During the course of our audit of the financial statements of Central West Specialized Developmental Services for the year ended March 31, 2017, we did not encounter any significant matters which we believe should be brought to your attention.

This communication is prepared solely for the information of the Finance Committee and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We would like to express our appreciation for the cooperation and assistance which we received during the course of our audit from Kelly Kocken.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

Yours truly,

Edward Brink, CPA, CA  
Partner through a corporation

BDO Canada LLP  
Chartered Professional Accountants, Licensed Public Accountants