ROGER TOURIGNY CPA INC.





February 1st, 2021

Madam,

Sir,

The executives of BDRF CPA Inc. and Roger Tourigny CPA Inc. are pleased and proud to announce that they have reached an agreement to merge the two firms. This new partnership, still being a member of Groupe Servicas, will continue its activities under the corporate name BDRF CPA Inc. and will bring a multitude of advantages to clients by offering professional services with a human touch, while also expanding our range of services. In addition, you now have access to two business locations:

Montreal: 7450, des Galeries d'Anjou Blvd., Suite 560, Anjou, Quebec, H1M 3M3

Longueuil: 280, Saint-Charles Ouest Blvd., Longueuil, Quebec, J4H 1H3

Together with our professional staff and with the goal of expanding our range of services and availability, we are joining forces. Our goal is always to continue to offer you the exceptional professional service and closeness to which you are accustomed since the beginning of our business relationship. On both sides, we are convinced of the success of this long-term partnership, fortified by the similarity of the cultures of each firm and the close collaboration both firms have had for several years already. This consolidated firm is a major step in the pursuit of our common goals, and we take this opportunity to thank you for your valuable business.

Do not hesitate to contact us, it will be our pleasure to answer your questions if necessary and accept, Madam, Sir, our respectful greetings.

Roger Tourigny Catherine Dalcourt

CPA auditor, CA, Partner CPA auditor, CA, Partner

Cindy Randlett

CPA auditor, CA, Partner

Bryan Robitaille-Fequet

CPA auditor, CA, Partner