



December 17, 2013

Central Coast Regional District
Box 186
Bella Coola BC V0T 1C0

Attention: Board of Directors

Dear Directors:

We have been engaged to audit the financial statements of Central Coast Regional District for the year ending December 31, 2013.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the District and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider relevant rules and related interpretations prescribed by the Institute of Chartered Accountants of British Columbia and applicable legislation, covering such matters as:

- a) holding a financial interest, either directly or indirectly, in a client;
- b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- d) economic dependence on a client; and
- e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since January 9, 2013, the date of our last letter.

We are not aware of any relationships between Central Coast Regional District and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred from January 9, 2013 to December 17, 2013.

The total fees charged to Central Coast Regional District and all related entities for audit services were \$17,500 and for non-audit services were \$3,150 during the period from January 9, 2013 to December 17, 2013.

We hereby confirm that we are independent with respect to Central Coast Regional District within the meaning of the Code of Ethical Principles and Rules of Conduct of the Institute of Chartered Accountants of British Columbia as of December 17, 2013.





CHARTERED ACCOUNTANTS / BUSINESS ADVISORS LLP

This report is intended solely for the use of management, and others within the District and should not be used for any other purpose.

Should you wish to discuss this matter with us further, please contact us at your earliest convenience. Thank you again for the opportunity of providing our services to your District.

Yours truly,

PMT CHARTERED ACCOUNTANTS / BUSINESS ADVISORS LLP

Jay S. Cheek, CA