

March 3, 2006

PRIVATE & CONFIDENTIAL

Kwantlen University College Student Association
Building G, Room 1240
12666 – 72nd Avenue
Surrey, B.C.
V3W 2M8

Dear Board Members:

We have been engaged to audit the financial statements of Kwantlen University College Student Association (the “Association”) for the year ending December 31, 2005.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the Association 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 B.C. 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;

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.

During the course of our audit engagement, we may draft adjustments to your accounting records based on information that comes to our attention. Certain of these adjustments may have a material impact on your financial statements, and some may be considered immaterial. As making changes to your accounting records constitutes a threat to our independence, we will discuss these proposed amendments with your accountant, or other knowledgeable staff member, and obtain your authorization to make each adjustment, or to waive any adjustments that are considered, in aggregate, to be immaterial.

TOM TOMPKINS, WOZNY, MILLER & CO.

Chartered Accountants

Except for the above, we are not aware of any relationships between the Association and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred in the last fiscal year.

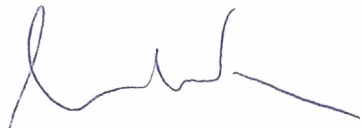
GAAS requires that we confirm our independence to the board of directors in the context of the Rules of Professional Conduct of the Institute of Chartered Accountants of British Columbia. Accordingly, we hereby confirm that we are independent with respect to the Association within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of B.C. as of March 3, 2006.

This report is intended solely for the use of the board of directors, management, and others within the Association and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter.

Yours very truly,

TOMPKINS, WOZNY, MILLER & CO.



Gary Wozny
Partner
/kld

