



9140 Leslie Street, Suite 110, Richmond Hill, Ontario, L4B 0A9
Email: service@impactcpas.ca • Website: www.impactcpas.ca
Tel: 905-513-7773 • Fax: 905-513-7775

IMPACT CPA LLP, an Ontario limited liability partnership.

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Dear Clients,

We are pleased to announce that **IMPACT CPAs** and **ChimSeto CPAs** are now officially operating as one. Over the past year, many of you have expressed your support for our firms' evolutions and expansion, which led to this combination. We appreciate your confidence. As your accountants, we pledge our continued commitment to your financial success and tax compliance.

Our combined practice will continue to be called **IMPACT CPA LLP**. All our future business communications will be issued under this firm name, so are the Canada Revenue Agency (CRA) authorizations. This may involve updating of our engagement letters, as well as the CRA forms as appropriate. We will execute these changes as seamlessly as possible.

All our client support procedures, filing timelines, and contacts for our services remain unchanged, so please continue to use the same firm contacts you've been using to address any questions you may have. In addition, we have added a CPA manager position in 2020, in preparation for this merger as well as our continued effort to achieving higher professional standards.

Please check out our updated website: www.impactcpas.ca.

Thank you for your continued support.

IMPACT CPA LLP

Partners

Ben Seto, FCPA, FCA, LPA
Wei Hua, CPA, CA, LPA
Sandy CK Chim, CPA, CA

Managers

George Yang, CPA
Andrew Seto, CPA, CMA