

*Semi-Annual Financial Statements of*

**CRYSTAL WEALTH MEDICAL STRATEGY**

*June 30, 2016*  
*(Unaudited)*

# **CRYSTAL WEALTH MEDICAL STRATEGY**

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**CRYSTAL WEALTH MEDICAL STRATEGY  
STATEMENTS OF FINANCIAL POSITION  
AS AT**

	<b>June 30 2016 (unaudited) \$</b>	<b>December 31 2015 (audited) \$</b>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	1,288,254	291,677
Investments at fair value	5,184,862	8,650,770
Subscriptions receivable	249,154	40,852
Accounts receivable	160,046	2,718,752
Due from related parties (Note 9)	-	<u>270,000</u>
Total assets	<u>6,882,316</u>	<u>11,972,051</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities	-	753,554
Redemptions payable	65,730	-
Due to related parties (Note 9)	<u>-</u>	<u>2,085,460</u>
Total liabilities (excluding net assets attributable to holders of redeemable units)	65,730	2,839,014
<b>NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SERIES A UNITS</b>	<u><b>6,816,586</b></u>	<u><b>9,133,037</b></u>
<b>NUMBER OF REDEEMABLE SERIES A UNITS OUTSTANDING (Note 5)</b>	<u><b>501,201</b></u>	<u><b>664,237</b></u>
<b>NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SERIES A UNITS PER UNIT</b>	<u><b>13.60</b></u>	<u><b>13.75</b></u>

On behalf of the Manager, Crystal Wealth Management System Limited

"Clayton Smith" (Signed) Director

**CRYSTAL WEALTH MEDICAL STRATEGY  
STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE SIX MONTHS ENDED JUNE 30**

	<b>2016</b> (unaudited) \$	<b>2015</b> (unaudited) \$
<b>INCOME</b>		
Interest income (Note 9)	473,238	414,620
Net realized gain (loss) on sale of investments	303,010	(4,067)
Net change in unrealized (depreciation)	(71,190)	(8,832)
Foreign exchange (loss) gain	<u>(440,654)</u>	<u>42,872</u>
	<u>264,404</u>	<u>444,593</u>
<b>EXPENSES (Note 8)</b>		
Transaction costs	1,395	1,035
Bank charges and Interest	20,297	10,332
Management fees	86,285	62,304
Administration fees	(107,496)	66,898
	<u>7,063</u>	<u>140,569</u>
<b>INCREASE IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SERIES A UNITS</b>	<u>257,341</u>	<u>304,024</u>
<b>INCREASE IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SERIES A UNITS PER UNIT (Note 10)</b>	<u>0.42</u>	<u>0.56</u>

The accompanying notes are an integral part of these financial statements

**CRYSTAL WEALTH MEDICAL STRATEGY**  
**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO**  
**HOLDERS OF REDEEMABLE UNITS**  
**FOR THE SIX MONTHS ENDED JUNE 30**

	<b>2016</b> (unaudited) \$	<b>2015</b> (unaudited) \$
NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE UNITS, BEGINNING OF PERIOD	<u>9,133,037</u>	<u>6,844,896</u>
INCREASE IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE UNITS	<u>257,341</u>	<u>304,024</u>
DISTRIBUTIONS TO UNITHOLDERS OF REDEEMABLE UNITS		
From net investment income	<u>(296,171)</u>	<u>-</u>
REDEEMABLE UNIT TRANSACTIONS		
Proceeds from redeemable units issued	1,549,795	2,981,865
Reinvestments of distributions to holders of redeemable units	287,149	-
Redemption of redeemable units	<u>(4,114,565)</u>	<u>(1,658,006)</u>
NET DECREASE FROM REDEEMABLE UNIT TRANSACTIONS	<u>(2,277,621)</u>	<u>1,323,859</u>
NET INCREASE (DECREASE) IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE UNITS	<u>(2,316,451)</u>	<u>1,627,883</u>
NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE UNITS, END OF PERIOD	<u>6,816,586</u>	<u>8,472,779</u>

**CRYSTAL WEALTH MEDICAL STRATEGY  
STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED JUNE 30**

	<b>2016</b> (unaudited) \$	<b>2015</b> (unaudited) \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets attributable to holders of redeemable units	257,341	304,024
Adjustments for		
Net realized (gain) loss on sale of investments	(303,010)	(4,067)
Net change in unrealized depreciation	71,190	8,830
Net realized loss (gain) on foreign exchange	440,654	(284,318)
Purchase of investments	(2,276,324)	(5,832,590)
Proceeds on disposal of investments	4,778,995	6,551,554
(Increase) in subscriptions receivable	(208,302)	(20,000)
(Increase) in medical receivable	-	(47,598)
(Increase) decrease in accrued medical contract fees	-	271,914
(Increase) decrease in accounts receivable	2,558,706	(207,406)
(Decrease) in accounts payable and accrued liabilities	(753,554)	(22,371)
(Decrease) increase in redemptions payable	65,730	-
(Decrease) increase in bank indebtedness	-	350,992
	<u>4,631,426</u>	<u>1,068,964</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Due from related party	270,000	(1,989,896)
Due to related party	<u>(2,085,460)</u>	<u>-</u>
Cash flows from investing activities	<u>(1,815,460)</u>	<u>(1,989,896)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Issue of fund units	1,549,795	2,981,865
Redemption of fund units	(4,114,565)	(1,658,006)
Distributions from net investment income, net of reinvestments	<u>(9,022)</u>	<u>-</u>
	<u>(2,573,792)</u>	<u>1,323,859</u>
<b>NET INCREASE IN CASH DURING THE PERIOD</b>	242,174	402,927
<b>CASH, BEGINNING OF PERIOD</b>	<u>291,677</u>	<u>289,374</u>
<b>CASH, END OF PERIOD</b>	<u>533,851</u>	<u>692,301</u>

The accompanying notes are an integral part of these financial statements















**CRYSTAL WEALTH MEDICAL STRATEGY**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NG Significant Accounting Policies (Continued)**

The Fund's units are issued and redeemed at the net asset value per unit, which is determined as of the close of business each week. The net asset value per unit of the Fund is determined by dividing the total market value of the Fund's net assets by the number of units outstanding.

Net assets value per unit of each class is calculated at 4:00 p.m. (Eastern time) each business week by dividing the net assets of each class by its outstanding units. The net assets of each class are computed by calculating the value of that class's proportionate share of the Fund's assets less that class's proportionate share of the Fund's common liabilities, and less class specific liabilities. Expenses directly attributable to a class are charged to that class while common fund expenses are allocated to each class in a reasonable manner as determined by the Manager. Other income, and realized and unrealized gains and losses, are allocated to each class of the Fund based on that class's prorata share of total net asset value of the Fund.

For each unit sold, the Fund receives an amount equal to the net asset value per unit on the date of sale, which included in unitholders' equity. Units are redeemable at the option of the unitholders at their net asset value on the redemption date. For each unit redeemed, the number of issued and outstanding units is reduced and the net asset value of the Fund is reduced by the related net asset value on the date of redemption.

***2/1 Net assets attributable to holders of redeemable units per unit***

The net assets attributable to holders of redeemable units per unit is calculated by dividing the net assets attributable to holders of redeemable units of a particular class of units by the total number of units of the particular class outstanding at the end of the period.

***(k) Increase in net assets attributable to holders of redeemable units per unit***

Increase in net assets attributable to holders of redeemable units per unit is based on the increase in net assets attributable to holders of redeemable units attributed to each class of units, divided by the weighted average number of units outstanding of that class during the period.

***(l) Income taxes***

The Fund qualifies as a mutual fund trust under the Income Tax Act (Canada). All of the Fund's net income for tax purposes and sufficient capital gains realized in any period are required to be distributed to unitholders such that no tax is payable by the Fund. As a result, the Fund does not record income taxes. Since the Fund does not record income taxes, the tax benefit of capital and non-capital losses has not been reflected in the Statements of Financial Position as a deferred income tax asset. Refer to Note 6 for unused losses.

***(m) Related Parties***

For the purpose of these financial statements, a party is considered related to the Fund if such party or the Fund has the ability to, directly or indirectly, control or exercise significant influence over the other entity's financial and operating decisions, or if the Fund and such party are subject to common significant influence. Related parties may be individuals or other entities.

**CRYSTAL WEALTH MEDICAL STRATEGY**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**2. Significant Accounting Policies (Continued)**

*(n) Critical estimates and judgments*

In the application of the Fund's accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The Fund has concluded that unlisted open ended investment funds in which it invests, but that it does not consolidate, meet the definition of structured entities because; the voting rights in the Funds are not dominate rights in deciding who controls them as they relate to administrative tasks only; each fund's activities are restricted by its offering memorandum; and the funds have narrow and well defined objectives to provide investment opportunities to investors.

The most significant estimates that the Fund is required to make relate to the fair value of the medical receivable factoring facilities contracts. The estimates may include: assumptions regarding interest rates and the availability of credit; cost and terms of financing; and other factors affecting the underlying security of the medical receivable factoring facilities contracts.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects that period, or in the period of the revision and future periods if the revision affects both current and future periods.

# CRYSTAL WEALTH MEDICAL STRATEGY

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

### JUNE 30, 2016

#### 3. Financial Instruments and Risk Management

The Fund may be exposed to a variety of financial risks: credit risk, liquidity risk and market risk (including interest rate risk, currency risk, and other price risk). The level of risk depends on the Fund's investment objectives and the types of investments it invests in. The Schedule of Investment Portfolio presents the investments held by the Fund as at June 30, 2016, and groups the investments by asset type, geographic region and/or market segment. All other assets and liabilities are carried at amortized cost; their carrying values are a reasonable approximation of fair value.

The following is a summary of the Fund's main risks:

##### ***Credit risk***

Credit risk is the risk that the counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Fund. The Fund is exposed to credit risk through its investments in medical receivable factoring facilities contracts as well as its investments in the Underlying Crystal Wealth Funds, as presented in the notes of the Underlying Crystal Wealth Funds' financial statements. This risk has not changed from the previous year.

##### ***Liquidity risk***

Liquidity risk is defined as the risk that the Fund may not be able to settle or meet its obligations on time or at a reasonable price. The Fund is exposed to weekly cash redemptions of redeemable units. The units of the Fund are issued and redeemed on demand at the then current Trading NAV per unit at the option of the unitholder. All liabilities are payable within a year. The Fund's assets are invested in securities that are traded in an active market and can be readily disposed of as liquidity needs arise. This risk has not changed from the previous year.

##### ***Interest rate risk***

Interest rate risk arises from the possibility that changes in interest rates will affect future cash flows or fair values of financial instruments. It arises when the Fund invests in interest-bearing financial instruments. Interest rates pertaining to the investments in the Crystal Wealth Media Strategy and Crystal Wealth Mortgage Strategy are at fixed rates that are not directly impacted by changes in prevailing rates, thereby reducing the Fund's exposure to interest rate risk. As at June 30, 2016 and December 31, 2015, the Fund did not have any significant exposure to interest rate risk. This risk has not changed from the previous year.

##### ***Currency risk***

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates.

The Schedule of Investment Portfolio identifies all securities denominated in foreign currencies. In addition, the Fund had \$516,677 of USD cash (December 31, 2015 - \$69,807), \$2,577,859 of USD medical receivable factoring facilities contracts and accounts receivable (December 31, 2015 - \$4,522,681), at June 30, 2016.

If the Canadian Dollar had strengthened or weakened by 5% relative to other foreign currencies, with all other variables held constant, the net assets of the Fund would have increased or decreased, respectively, by approximately \$7,143 (December 31, 2015 - \$141,000). In practice, actual results may differ from this sensitivity analysis and the difference could be material. This

**CRYSTAL WEALTH MEDICAL STRATEGY  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
JUNE 30, 2016**

**3. Financial Instruments and Risk Management (Continued)**

risk has not changed from the previous year.

***Other price risk***

Other price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk) whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in a market. All investments present a risk of loss of capital. The Manager manages the Fund's market risk on a daily basis in accordance with the Fund's investment objectives and policies. The maximum risk resulting from financial instruments is equivalent to their fair value. This risk has not changed from the previous year.

The impact on net assets attributable to holders of redeemable units of the Fund due to a 5 percent change would be approximately \$103,000 as at June 30, 2016 (December 31, 2015 - \$245,000).

The historical correlation may not be representative of the future correlation, and, accordingly, the future impact on net assets attributable to holders of redeemable units could be materially different.

**4. Capital Management**

The capital of the Fund is represented by issued redeemable units with no par value. The unitholders are entitled to distributions, if any, and to payment of proportionate share of the Fund's net asset value per unit upon redemption. The relevant movements are shown on the Statement of Changes in Net Assets Attributable to Holders of Redeemable Units. In accordance with its investment objectives and strategies and the risk management practices outlined in Note 3, the Fund endeavors to invest the subscriptions received in appropriate investments while maintaining sufficient liquidity to meet redemptions, such liquidity being augmented by disposal of investments where necessary. The Fund does not have any specific capital requirements on the subscription and redemption of units, other than certain minimum subscription requirements.

**5. Redeemable Units**

Redeemable units of the Fund, which are redeemable at the option of the holder in accordance with the provisions of the Declaration of Trust, do not have any nominal or par value. The Fund is permitted to issue unlimited number of Series of units and is authorized to issue an unlimited number of units of each series. The redeemable units of the Fund are issued or redeemed on a weekly basis at the net asset value per unit which is determined as of the close of business each week. There are no differences between the NAV per unit of each class of the Fund and the Net Assets Attributable to Holders of Redeemable Units per Unit of each class of the Fund.

Summary of sales and redemption units of Series A units for the period ended June 30, 2016 and year ended December 31, 2015

<b>Series A</b>	<b>2016</b>	<b>2015</b>
Units, beginning of period	<b>664,237</b>	511,236
Units issued	<b>112,440</b>	278,123



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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
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Units redeemed	<b>(296,531)</b>	(161,156)
Units reinvested	<u><b>21,055</b></u>	<u>36,034</u>
Units outstanding, end of period	<u><b>501,201</b></u>	<u>664,237</u>

**CRYSTAL WEALTH MEDICAL STRATEGY**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
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**6. Income Taxes**

The Fund has non-capital loss carry forwards of \$18,627, which expire commencing in 2030. In addition, the Fund has net capital losses of \$68,616, which can be carried forward indefinitely and applied to future capital gains.

**7. Medical Receivable Factoring Facilities Contracts**

There are six medical receivable factoring facilities contracts at period end for outstanding invoices totaling \$3,217,812 relating to advances on eligible accounts receivables. There are no specific terms of repayment. The maximum authorized advances on these invoices are not to exceed 80% of the estimated net realizable amount of each receivable. The medical contracts allow for ongoing advances to be made to the medical provider. As amounts are collected new receivables are eligible and advances can be made under the terms of the contract which are subject to approval by the Fund.

The Fund maintains senior first priority ownership interest in all accounts purchased as well as a senior and first priority security interest in all other accounts receivable and proceeds thereof.

Contract fees of varying percentages are charged in respect of the outstanding receivable balances on a monthly basis.

Reconciliation of Level 3 Fair Value Measurement of Financial Assets:

	<b>June 30 2016</b>	December 31 2015
Medical receivable factoring receivable facilities, beginning of period	<b>\$ 3,745,170</b>	\$ 3,649,679
Advances	5,856,920	3,074,820
Repayments	(6,384,278)	(3,180,738)
Accrued medical receivable factoring facilities contract fees		201,409
Medical receivable factoring receivable facilities, end of period	<b>\$ 3,217,812</b>	\$ 3,745,170

There were no transfers into or out of Level 3 for the period ending June 30, 2016 or December 31, 2015.

**8. Management Fees and Expenses**

Pursuant to the management agreement between the Fund and the Manager, the Manager is to provide management and investment advisor services to the Fund. For this service, the Fund agrees to pay the Manager a management fee, which is calculated daily and payable monthly based on an annual rate of 2.00% of the net asset value.

To encourage large investments in the Fund, the Manager may reduce the management fee that would be charge to the Fund in respect of units held by an investor making a large investment. The amount of the reduction is distributed by the Fund (the "Management Fee Distribution") to the

**CRYSTAL WEALTH MEDICAL STRATEGY**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
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investor for whose benefit the fees were reduced. All Management Fee Distributions will be reinvested in additional units unless otherwise requested.

The Fund pays expenses related to its operations including professional fees, brokerage commissions, interest and administrative costs relating to the issue and redemption of units as well as the cost of financial and other reports and compliance with all applicable laws, regulations and policies.

**9. Related Party Transactions**

The following table summarizes amounts due from/to related parties:

	<b>June 30 2016</b>	December 31 2015
<b>Due from related party</b>		
Crystal Wealth Media Strategy	-	\$ 270,000
<b>Due from related party</b>		
Crystal Wealth Mortgage Strategy		\$ 2,010,347
Crystal Wealth High Yield Mortgage Strategy	-	\$ 75,113
	<b>\$ -</b>	<b>\$ 2,085,460</b>

The Funds are related through common directors, trustees, officers and Fund management. The amounts due from/to related parties are unsecured, bear interest at prime plus 1% and are due on demand. During the period, the Fund received \$Nil (2015 - \$Nil) of interest income from a related party and paid \$Nil (2015 - \$Nil) of interest expense to related parties.

The Fund may invest in any one of the funds that are managed by the Manager ("Underlying Crystal Wealth Funds"). As of June 30, 2016 the Underlying Crystal Wealth Funds include, Crystal Wealth Mortgage Strategy, Crystal Wealth Media Strategy, Crystal Wealth Enlightened Factoring Strategy, ACM Growth Fund, ACM Income Fund, Crystal Enlightened Resource and Precious Metals Fund, Crystal Wealth High Yield Mortgage Strategy, Crystal Wealth Retirement One Fund, Crystal Enlightened Bullion Fund, Crystal Wealth Infrastructure Strategy, Crystal Wealth Enlightened Hedge Fund, Crystal Wealth Specialty Lending, Absolute Sustainable Dividend Fund and Absolute Sustainable Property Fund.

No sales or redemption fees will be payable by the Fund in relation to its purchases or redemptions of units of the Underlying Crystal Wealth Funds, and no management fees or incentive fees will be payable by the Fund that would duplicate a fee payable by the Underlying Crystal Wealth Funds for the same service. Such a reduction in management fees is to be facilitated by an additional distribution from the Underlying Crystal Wealth Funds to the Fund and is included in interest and other income of the Fund.

Included in interest income are \$102,076 (2015 - \$Nil) of interest distributions and \$\_\_\_\_\_ (2015 - \$Nil) of management fee distributions received from Crystal Wealth Media Strategy and \$41,403 (2015 - \$Nil) of interest distributions and \$\_\_\_\_\_ (2015 - \$Nil) of management fee distributions received from Crystal Wealth Mortgage Strategy. As at June 30, 2016, the Fund held 177,080 units (December 31, 2015 - 232,283) of the Crystal Wealth Media Strategy with a fair value of \$1,786,848 (December 31, 2015 - \$2,350,839), which represents 26.21% (December 31, 2015 -

**CRYSTAL WEALTH MEDICAL STRATEGY**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
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25.74%) of the total net asset value, and 25,825 units (December 31, 2015 - 252,853) of Crystal Wealth Mortgage Strategy with a fair value of \$259,645 (December 31, 2015 - \$2,543,521), which represents 3.81% (December 31, 2015 - 27.85%) of the total net asset value. As at June 30, 2016, ACM Income Fund held 91,559 units of the Fund (December 31, 2015 - 172,570) with a fair value of \$1,244,428 (December 31, 2015 - \$2,372,802), Crystal Wealth Retirement One Fund held 5 units of the Fund (December 31, 2015 - 97,170) with a fair value of \$63 (December 31, 2015 - \$1,366,068) and Crystal Wealth Enlightened Factoring Strategy held 12 units of the Fund (December 31, 2015 - Nil) with a fair value of \$161 (December 31, 2015 - \$Nil).

**10. Increase (Decrease) in Net Assets Attributable to Holders of Redeemable Units per Unit**

The increase in net assets attributable to holders of redeemable Series A units per unit for the years ended June 30, 2016 and 2015 is calculated as follows:

	<b>Increase (decrease) in net assets attributable to holders of redeemables unit</b>	<b>Weighted average of redeemable units outstanding during the year</b>	<b>Increase (decrease) in net assets attributable to holders of redeemable units per unit</b>
<b>2016</b>	<b>\$ 257,341</b>	<b>613,318</b>	<b>\$ 0.42</b>
2015	\$ 304,024	546,977	\$ 0.56

**11. Involvement with Unconsolidated Structured Entities**

The table below describes the types of structured entities that the Fund does not consolidate but in which they hold an interest.

<b>June 30, 2016</b>			
<b>Fund</b>	<b>Total Net Asset Value of Investee Fund</b>	<b>Investment fair value</b>	<b>% of net assets attributable to holders of redeemable units</b>
<b>Crystal Wealth Media Strategy</b>	<b>50,230,635</b>	<b>1,786,848</b>	<b>3.6%</b>
<b>Crystal Wealth Mortgage Strategy</b>	<b>35,413,573</b>	<b>259,645</b>	<b>0.7%</b>

December 31, 2015			
Fund	Total Net Asset Value of Investee Fund	Investment fair value	% of net assets attributable to holders of redeemable units
Crystal Wealth Media Strategy	49,757,146	2,350,839	4.7%
Crystal Wealth Mortgage Strategy	44,073,310	2,543,521	5.8%

**CRYSTAL WEALTH MEDICAL STRATEGY**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
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The Fund has determined that the Funds ('Investee Funds') in which it invests in are unconsolidated structured entities. This represents a significant judgement by the Fund and generally because decision making about the Investee Funds' investing activities is not governed by voting rights held by the Fund and other investors.

The Investee Funds finance their operations by issuing redeemable shares which are puttable at the holder's option, and entitle the holder to a proportional stake in the respective funds' net assets. The Fund holds redeemable shares in the Investee Funds.

The change in fair value of the Investee Funds is included in the Statement of Comprehensive Income in 'Net change in unrealized appreciation (depreciation) on investments at fair value'.

During the year, the Fund did not provide financial support to unconsolidated structured entities and has no intention of providing financial or other support.

**12. Comparative Amounts**

The comparative amounts presented in the financial statements have been reclassified to conform to the current year's presentation.

DRAFT