

January 27, 2022

To the Members of the Board of Directors Association nationale des retraités fédéraux section Outaouais 331, boul. de la Cité-des-jeunes, porte 115 Gatineau (Québec) J8Y 6T3

You have requested that, on the basis of information that you will provide, we assist you in the preparation of the compiled financial information for Association nationale des retraités fédéraux section Outaouais, which comprises the balance sheet as at December 31, 2021, the statements of operations and changes in net assets for the year then ended, and Note 2, which describes the basis of accounting to be applied in the preparation of the compiled financial information and, if applicable, other explanatory information.

The intended use of the compiled financial information

The compiled financial information is intended to be used by management of Association nationale des retraités fédéraux section Outaouais and third parties, being current or potential lenders for borrowing purposes. Those third parties are in a position to request and obtain further information from the entity.

We are pleased to confirm our acceptance and our understanding of this compilation engagement by means of this letter.

The practitioner's responsibilities

We will perform the compilation engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements.

A compilation engagement involves us assisting you in the preparation of the compiled financial information. Since a compilation engagement is not an assurance engagement, we are not required to perform procedures to verify the accuracy or completeness of the information you provide to us for the compilation engagement. Accordingly, we will not express an audit opinion or a review conclusion, or provide any form of assurance on the compiled financial information.

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Management's responsibilities

The compilation engagement is performed on the basis that you acknowledge that:

- The third party that intends to use the compiled financial information is in a position to request and obtain further information from the entity;
- A compilation engagement is appropriate for the intended use;
- You understand that a compilation engagement will not fulfill the entity's legal, regulatory or contractual provisions, if any, for an audit engagement or a review engagement; and
- You understand that the compiled financial information should not be used by third parties
 other than those who are in a position to request or obtain further information from the
 entity, or have agreed with you the basis of accounting to be applied in the preparation of
 the compiled financial information.
- [Any other information that the CPA may consider appropriate].
- [Any other information that the CPA may consider appropriate].
- [Any other information that the CPA may consider appropriate].

Further, you acknowledge that you are responsible for:

- The compiled financial information;
- Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use:
- The accuracy and completeness of the information provided to us; and
- Attaching the compilation engagement report when distributing or reproducing the compiled financial information.
- [Any other information that the CPA may consider appropriate].
- [Any other information that the CPA may consider appropriate].
- [Any other information that the CPA may consider appropriate].

Form of Report

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

COMPILATION ENGAGEMENT REPORT

To Management of Association nationale des retraités fédéraux section Outaouais

On the basis of information provided by management, we have compiled the balance sheet of Association nationale des retraités fédéraux section Outaouais as at December 31, 2021, the statements of operations and changes in net assets for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled financial information and, if applicable, other explanatory information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Prior to compiling the financial information, we maintained the association's accounting records and prepared adjusting entries.

The arrangements outlined in this letter will continue to be in effect from year to year unless changed by us.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of being of service to your association.

Monette Fortin Treablay inc

By Marc-André Monette, CPA, CA

The services and terms set out are as agreed.

For Association nationale des retraités fédéraux section Outaouais

M. René Caron, Trésorier

January 27, 2022

Gatineau, QC J8Y 6T5