

October 4, 2011

REVISED

Mr. Shawn Green  
VMP Holdings Inc.  
PO Box 1293  
Sydney, NS B1P 6K3

Dear Mr. Green:

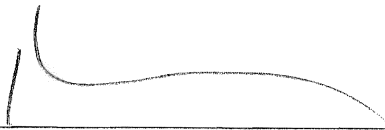
**Re: VMP Holdings Inc. (the "Issuer")**

---

Pursuant to section 26 of the CEDC Regulations, the requirement to have the comparative annual financial statements (the "Financial Statements") accompanied by either an audit report or a review engagement report pursuant section 23 of the CEDC Regulations is waived provided that:

- i) The Issuer continues to file the Financial Statements, for the purpose of the *Community Economic-Development Corporations Regulations*, accompanied by a Notice to Reader to the Nova Scotia Securities Commission and shareholders on an ongoing basis, as long as there is no activity within VMP Holdings Inc.
- ii) No shareholders object to the granting of this waiver.

Yours truly,



---

Kevin G. Redden  
Director of Corporate Finance