

October 4, 2011

REVISED

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

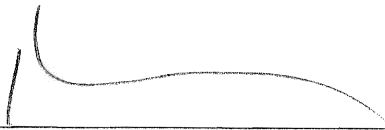
Dear Mr. Green:

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