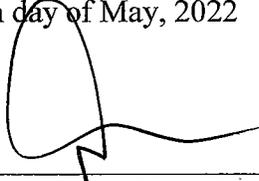


This is Exhibit "TT" referred to in the affidavit of  
Vivian Krause sworn before me at Vancouver, B.C.  
this 20th day of May, 2022



*A Commissioner for taking Affidavits within British Columbia*

# RE:CHIMP: 25 Gifts for \$192,789,745

June 4, 2021 at 4:09 PM

From "Wared, Arash"

To Vivian Krause

Cc Blake Bromley, John Bromley

 image001.png 9.41 KB

Dear Ms. Krause:

I acknowledge the receipt of your correspondence dated May 27, 2021 and June 3, 2021, respectively. Unfortunately, Deloitte would not be in a position to further comment on your correspondence other than what we have previously expressed to you in writing. That is, we are unable to comment on your letters or provide any information due to our confidentiality obligations to our clients.

Regards,

--

**Arash Wared**

Legal Counsel | Office of the General Counsel  
D: +1 (416) 775 4776 | M: +1 (647) 926-9240  
[awared@deloitte.ca](mailto:awared@deloitte.ca) | [deloitte.ca](http://deloitte.ca)

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**From:** Vivian Krause <[vivian.krause@me.com](mailto:vivian.krause@me.com)>

**Sent:** Thursday, June 3, 2021 9:02 PM

**To:** Wared, Arash <[awared@deloitte.ca](mailto:awared@deloitte.ca)>

**Cc:** Blake Bromley <[blake@beneficgroup.com](mailto:blake@beneficgroup.com)>; John Bromley <[john@chimp.net](mailto:john@chimp.net)>

**Subject:** [EXT] CHIMP: 25 Gifts for \$192,789,745

Mr. Wared,

Please see the attached letter.

I would appreciate it if you would acknowledge receipt of this letter and the letter that I sent on May 27, 2021.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

Begin forwarded message:

**From:** VIVIAN KRAUSE <vivian.krause@me.com>  
**Date:** 6/3/2021  
**To:** Arash Wared <awared@deloitte.ca>  
**Subject:** Fwd: **CHIMP: Charitable Impact Foundation, Vancouver**

Mr. Arash,

I would appreciate it if you would please acknowledge receipt of my letter of May 27, 2021.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

Begin forwarded message:

**From:** Vivian Krause <vivian.krause@me.com>  
**Date:** May 27, 2021 at 4:14:53 PM PDT  
**To:** "Wared, Arash" <awared@deloitte.ca>  
**Cc:** Blake Bromley <blake@beneficgroup.com>, John Bromley <john@chimp.net>  
**Subject:** **CHIMP: Charitable Impact Foundation, Vancouver**

Mr. Arash,

Thank you for your reply which I received several weeks ago.

Please see the attached letter.

In the interest of fairness and transparency, I am copying Blake Bromley and John Bromley.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

On May 4, 2021 at 7:51 AM, "Wared, Arash" <awared@deloitte.ca> wrote:

Ms. Krause:

We understand that you have reached out to several of our partners within Deloitte to discuss matters relating to Charitable Impact Foundation.

As a professional services firm, we have strict client confidentiality obligations in contract and under the CPA Rules of Professional Conduct. Therefore, we will not be in a position to comment on your correspondence or discuss any matters relating to our clients.

Please be advised that any future correspondence to Deloitte relating to this matter should be directed to my attention.

Regards,

--

**Arash Wared**

Legal Counsel | Office of the General Counsel  
Deloitte  
8 Adelaide Street, Suite 200,  
Toronto, ON, M5H 0A9 Canada  
D: +1 (416) 775 4776 | M: +1 (647) 926-9240  
[awared@deloitte.ca](mailto:awared@deloitte.ca) | [deloitte.ca](http://deloitte.ca)

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# Fwd: Request to speak with you

April 29, 2021 at 6:45 PM

To David Stewart

Mr. Stewart,

It has been two weeks since you said that someone from Deloitte would contact me.

Should I still expect that someone from Deloitte will contact me? If not, please let me know.

I would also appreciate it if you would please acknowledge receipt of this email.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

Begin forwarded message:

**From:** VIVIAN KRAUSE <vivian.krause@me.com>  
**Date:** April 23, 2021 at 2:51:22 PM PDT  
**To:** "Stewart, David" <davstewart@deloitte.ca>  
**Subject: Re: Request to speak with you**

Mr. Stewart,

I am writing to let you know that I have not yet heard from anyone at Deloitte.

Would it be possible for someone to give me a call on Monday? I can be reached at (604) 618-8110.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

On Apr 14, 2021, at 4:47 PM, VIVIAN KRAUSE <vivian.krause@me.com> wrote:

Mr. Stewart,

Thank you very much for taking time to reply.

Sincerely,  
Vivian

On Apr 14, 2021, at 3:42 PM, Stewart, David <davstewart@deloitte.ca> wrote:

Hi Vivian

I acknowledge the receipt of your correspondence below. Someone from Deloitte will connect with you in due course.

Regards,

Dave

--

**David Stewart**

Partner | Financial Crime

M: +1 (416) 627 8898

davstewart@deloitte.ca | deloitte.ca

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**From:** Vivian Krause <vivian.krause@me.com>

**Sent:** Wednesday, April 14, 2021 3:22 PM

**To:** Stewart, David <davstewart@deloitte.ca>

**Subject:** [EXT] Request to speak with you

Dear Mr. Stewart,

I am writing to you in your role as part of Deloitte's Financial Crime Practice. If you are not the appropriate person at Deloitte to whom I should address my concerns, I would appreciate it if you would please refer me to the person who is.

My request is to speak with you or one of your colleagues regarding the matter that I'll briefly outline below.

By way of background, I have worked in the charitable sector for many years and have done extensive research on the funding of various causes via charities. Several years ago I stumbled across what appears to me to be a massive tax fraud scam run through a vast network of charities. One of the charities at the hub of this apparent scam is CHIMP: Charitable Impact Foundation.

The reason that I am writing to you is that Deloitte is the firm that does or did the audited financial statements for CHIMP. I am concerned that Deloitte appears to have approved financial statements that report tax-receipted donations and "gifts" for hundreds of millions of dollars that are a sham. One of these gifts alone was for \$74,711,535. Needless to say, this is a very serious matter.

The reason that I characterize certain gifts as a sham is because I believe that no real money

changed hands. As we know, for a gift to be a true gift, there must be an intention on behalf of a donor to benefit the recipient, with a corresponding impoverishment to the donor. Furthermore, I believe that there was no true transfer of property since these gifts are between related parties and were not made without expectation of something in return.

Recently, I wrote to the CRA about my concerns. My letter is attached. Below, a link is provided to my website where I have posted additional information.

At your earliest convenience, I would appreciate the opportunity to speak with you or one of your colleagues. In Vancouver, I can be reached at (604) 618-8110.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

Request for CRA audit of 200 Vancouver

Charities: [https://fairquestions.typepad.com/rethink\\_campaigns/2021/03/cra-submission-bromley-charities.html](https://fairquestions.typepad.com/rethink_campaigns/2021/03/cra-submission-bromley-charities.html)

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# Fwd: Request to speak with you

April 29, 2021 at 6:46 PM

To Etienne Bruson

Mr. Bryson,

It has been two weeks since you said that someone from Deloitte would contact me.

Should I still expect that someone from Deloitte will contact me? If not, please let me know.

I would also appreciate it if you would please acknowledge receipt of this email.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

Begin forwarded message:

**From:** VIVIAN KRAUSE <vivian.krause@me.com>  
**Date:** April 23, 2021 at 2:52:13 PM PDT  
**To:** "Bruson, Etienne" <ebruson@deloitte.ca>  
**Subject: Re: Request to speak with you**

Mr. Bruson,

I am writing to let you know that I have not yet heard from anyone at Deloitte.

Would it be possible for someone to give me a call on Monday?

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

On Apr 14, 2021, at 9:37 PM, Bruson, Etienne <ebruson@deloitte.ca> wrote:

Hi Vivian,

Thank you for your email.

I am not the right person for this but someone will be contacting you shortly.

Regards,

EB

**From:** Vivian Krause <vivian.krause@me.com>

**Sent:** Wednesday, April 14, 2021 12:17 PM

**To:** Bruson, Etienne <ebruson@deloitte.ca>

**Subject:** [EXT] Request to speak with you

Dear Mr. Bruson,

I am writing to you in your role as National Assurance Leader for Deloitte Canada and Managing Partner for Deloitte in British Columbia. If you are not the appropriate person at Deloitte to whom I should address my concerns, I would appreciate it if you would please refer me to the person who is.

My request is to speak with you or one of your colleagues regarding the matter that I'll briefly outline below.

By way of background, I have worked in the charitable sector for many years and have done extensive research on the funding of various causes via charities. Several years ago I stumbled across what appears to me to be a massive tax fraud scam run through a vast network of charities. One of the charities at the hub of this apparent scam is CHIMP: Charitable Impact Foundation.

The reason that I am writing to you is that Deloitte is the firm that does or did the audited financial statements for CHIMP. I am concerned that Deloitte appears to have approved financial statements that report tax-receipted donations and "gifts" for hundreds of millions of dollars that are a sham. One of these gifts alone was for \$74,711,535. Needless to say, this is a very serious matter.

The reason that I characterize certain gifts as a sham is because I believe that no real money changed hands. As we know, for a gift to be a true gift, there must be an intention on behalf of a donor to benefit the recipient, with a corresponding impoverishment to the donor. Furthermore, I believe that there was no true transfer of property since these gifts are between related parties and were not made without expectation of something in return.

Recently, I wrote to the CRA about my concerns. My letter is attached. Below, a link is provided to my website where I have posted additional information.

At your earliest convenience, I would appreciate the opportunity to speak with you or one of your colleagues. In Vancouver, I can be reached at (604) 618-8110.

Sincerely,  
Vivian

Vivian Krause  
(604) 618-8110

Vivian Krause, M.Sc.

---

June 3, 2021

To: Arash Wared, Legal Counsel  
Office of the General Counsel  
Deloitte  
8 Adelaide Street, Suite 200  
Toronto, ON, M5H 0A9

cc: Mr. John Bromley, CEO, Charitable Impact Foundation  
Mr. Blake Bromley, formerly with Benefic Group

**RE: 25 Gifts to CHIMP for \$192,789,745 from The Bromley Charities**

As we know, the 2020 financial statements for CHIMP: Charitable Impact Foundation ("CHIMP") contain a Basis for Qualified Opinion which states, "We were unable to obtain sufficient appropriate audit evidence supporting the carrying amount of investments in certain unlisted securities with a total carrying value of **\$193,037,460** as at July 31, 2020."

On May 27, 2021, I wrote to inquire about the reasons why Deloitte was unable to obtain sufficient appropriate audit evidence. I am writing now to follow-up on that.

The attached pages provide evidence of 25 gifts to CHIMP for a total of **\$192,789,745**. As Mr. Blake Bromley and Mr. John Bromley are aware, I have long been concerned that these gifts are a sham because it appears to me that:

- o no real money changed hands,
- o there was no true transfer of property and/or
- o there was no impoverishment on the part of the donor that corresponds to anywhere near the value of the gift.

I notice that the total value of the 25 gifts is remarkably close to the amount that Deloitte was unable to substantiate. These 25 gifts go back nine years to 2011.

My questions to Deloitte are:

- 1) Do the 25 gifts, and possibly other gifts from The Bromley Charities, account for some or all of the \$193,037,460 that Deloitte was unable to substantiate?
- 2) In light of Deloitte's Qualified Opinion, will Deloitte re-assess its opinion of the **\$40,407,693 (2014-2020)** that CHIMP has paid to CHIMP Technology Inc., and in particular, the amounts paid since 2018:
  - o 2018: \$12,773,997
  - o 2019: \$ 7,202,359
  - o 2020: \$10,118,606
- 3) Will Deloitte be re-stating its Independent Auditor's Reports regarding CHIMP for previous years?

In advance, thank you for your time taken to consider these matters.

Sincerely,

Vivian Krause

**ATTACHMENTS:**

- 1) Auditor's Basis for Qualified Opinion: \$193,037,460 (CHIMP 2020 statements)
- 2) 25 Gifts That Appear To Be A Sham: \$192,789,745 (pages of tax returns)
- 3) APPENDIX 13: Amounts Paid to Chimp Technology Inc.: \$40 Million (2014 - 2020). Dated March 25, 2021 (pages of financial statements)