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*Ashland Partners & Company LLP*

### **Independent Accountant's Report**

Board of Directors  
Westport Resources Management, Inc.  
315 Post Road West  
Westport, CT 06880

### **Report on Firm-Wide Verification**

We have examined Westport Resources Management, Inc.'s (the "Company") (1) compliance with all the composite construction requirements of the Global Investment Performance Standards (GIPS®) on a firm-wide basis for the periods January 1, 1997 through September 30, 2011, and (2) design of its policies and procedures to calculate and present performance results in compliance with the GIPS standards as of September 30, 2011.

### **Management and Accountant's Responsibility**

The Company's management is responsible for compliance with the GIPS standards and the design of its policies and procedures. Our responsibility is to express an opinion based on our examination.

### **Opinion**

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with the above-mentioned requirements, evaluating the design of the Company's policies and procedures referred to above, and performing the procedures for a verification set forth by the GIPS standards and such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, Westport Resources Management, Inc. has, in all material respects:

- Complied with all the composite construction requirements of the GIPS standards on a firm-wide basis for the periods January 1, 1997 through September 30, 2011; and
- Designed its policies and procedures to calculate and present performance results in compliance with the GIPS standards as of September 30, 2011.

We did not examine the performance results of the Company's composites for any periods through September 30, 2011, including any performance presentations that may accompany this report and, accordingly, we express no opinion on any such performance results.

*Ashland Partners + Company LLP*

Ashland Partners & Company LLP  
November 22, 2011