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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 period from January 1, 1997 through March 31, 2011, and (2) design of its policies and procedures to calculate and present performance results in compliance with the GIPS standards as of March 31, 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 period from January 1, 1997 through March 31, 2011; and
- Designed its policies and procedures to calculate and present performance results in compliance with the GIPS standards as of March 31, 2011.

We did not examine the performance results of the Company's composites for any period through March 31, 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
September 15, 2011