HARTE GOLD CORP.
Management's Discussion and Analysis of Financial Condition and Results of Operations
for the 9 months ended September 30, 2013

The following discussion of the results of operations and financial condition of Harte Gold Corp. ("Harte Gold" or "the Company") prepared as of November 7, 2013 summarizes management's review of the factors that affected the Company's financial and operating performance for the nine months ended September 30, 2013, and the factors reasonably expected to impact on future operations and results ("Management's Discussion and Analysis of Financial Condition and Results of Operations" or "MD&A"). This MD&A is intended to supplement and complement the Company's unaudited condensed interim financial statements as at, and for the nine months ended September 30, 2013 ("Unaudited Interim Financial Statements") and the notes thereto, which were prepared in accordance with International Financial Reporting Standards ("IFRS").

Certain information and discussion included in this MD&A constitutes forward-looking information, which should be considered in view of the cautionary notes contained in the section Forward-Looking Statements at the end of this MD&A.

The unaudited condensed interim financial statements, the 2012 Audited Financial Statements and the Company's Annual Information Form are available at www.sedar.com and at the Company's website www.hartegold.com. All amounts disclosed are in Canadian dollars.

OVERVIEW

Harte Gold is involved in the acquisition, exploration and development of mineral resource properties, with a current focus on gold properties located in the Province of Ontario, Canada.

The Company was incorporated in Ontario on January 22, 1982 and is a reporting issuer in the Provinces of Ontario, Alberta and British Columbia. The common shares of the Company are listed for trading on the Toronto Stock Exchange under the symbol "HRT" and on the Frankfurt Stock Exchange under the symbol "H4O".

The Company currently has interests in two exploration projects: the first is the Sugar Zone Property, located 60 km east of the Hemlo area gold mines and northeast of the Town of White River, Ontario which consists of 414 contiguous claims containing 1,844 claim units, covering approximately 29,280 hectares that includes a greenstone belt within a surrounding buffer zone of claims.

The second property, the Stoughton-Abitibi Property (formerly Stoughton-Porcupine), is located 110 km east of Timmins and 50 km north east of Kirkland Lake, Ontario and consists of 34 contiguous claims containing 296 claim units, covering approximately 4,700 hectares which lies on the Destor Porcupine Fault Zone ("DPFZ"). Exploration work on the Stoughton-Abitibi Property was minimal as of 2009 when the new board of directors and management decided to focus the Company's efforts on the Sugar Zone Deposit. Harte Gold conducted a recent airborne geophysical survey over a portion of the property, in order to once again commence an exploration program.

EXPLORATION UPDATE – Sugar Zone Property

The Sugar Zone Property contains a National Instrument 43-101 ("NI 43-101") compliant mineral resource consisting of a) 980,000 tonnes grading 10.13 grams/tonne for 319,300 contained ounces Indicated uncapped and, b) 580,000 tonnes grading 8.53 grams/tonne for 156,000 contained ounces Inferred uncapped, prepared by Watts, Griffis and McQuat Limited ("WGM") as of February 27, 2012. The gold resource is contained in two parallel zones; the Upper and Lower Zones, and includes drill results to the end of December 31, 2011.

Harte Gold retained NordPro Mine and Project Management Services Ltd. ("NordPro") of Thunder Bay in late 2011 to coordinate the permitting and technical studies associated with Advanced Exploration and mine production at the Sugar Zone. NordPro completed a Preliminary Economic Assessment ("PEA"), announced May 31, 2012, that outlines mine design, mining methods, milling and processing and, overall project economics based on Lower Zone resources only.

Figure 1 below illustrates the portions of the Sugar Zone Deposit represented in the NI 43-101 and PEA technical studies and the potential significant down dip extension of the Sugar Zone Deposit.

Preliminary Economic Assessment
Surface to 400m – 1.584 million tonnes resources grading 8.1 g Au/t (diluted) and production of 66,000 ounces per year over a six year mine life.

WGM Resource Estimate
Surface to 580m - Indicated Resource of 319,280 ounces of gold grading 10.13 g/t and Inferred Resource of 155,960 ounces of gold grading 8.36 g/t uncapped.

Drill Hole SZ – 12 – 37
Assay results returned 10.5 g/t over 3.2 m at 1,000m vertical depth.

Future drill programs will increase drill hole density between the 580-1,000m levels with the objective of demonstrating continuity of Sugar Zone Deposit mineralization and extending Sugar Zone mineralization at depth.

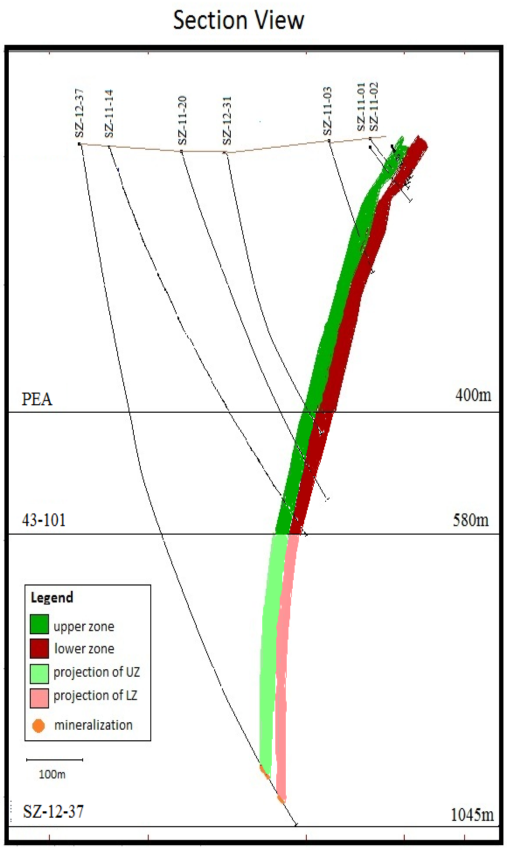

Figure I

Harte Gold has received approval from the Ontario Ministry of Northern Development and Mines ("MNDM") to proceed with a 70,000 tonne Advanced Exploration Bulk Sample to test grades and recoveries at the Sugar Zone Deposit in support of a potential commercial production decision.

The Closure Plan has been approved, and Environmental Assessments completed. Remaining permits are expected to be issued prior to year end. Harte Gold has also applied to take certain of the Sugar Zone mining claims to lease and expects to be granted the lease by Q3 2014.

Harte Gold is assessing several bulk sample scenarios in an effort to reduce development costs and accelerate project timelines. As part of this initiative Harte Gold conducted a 1,500 metre drill hole program in early 2013 to confirm the grade and improve confidence in the initial target bulk sample area located mid-strike in the Sugar Zone Deposit.

Assay results from this drill program were excellent and an NI 43-101 compliant insitu polygonal resource calculation identified an indicated resource of 57,065 tonnes grading 17.27 g/t for 31,691 contained ounces of gold (capped at 50 g/t).

The resource calculation does not include mining dilution or mining recoveries and assumes a minimum true thickness of 0.75 meter. Drill holes representing approximately 95% of the bulk sample resource are within a projection of 25 meters of each other, indicating strong confidence in the resource calculation. Please see Figure 2 below.

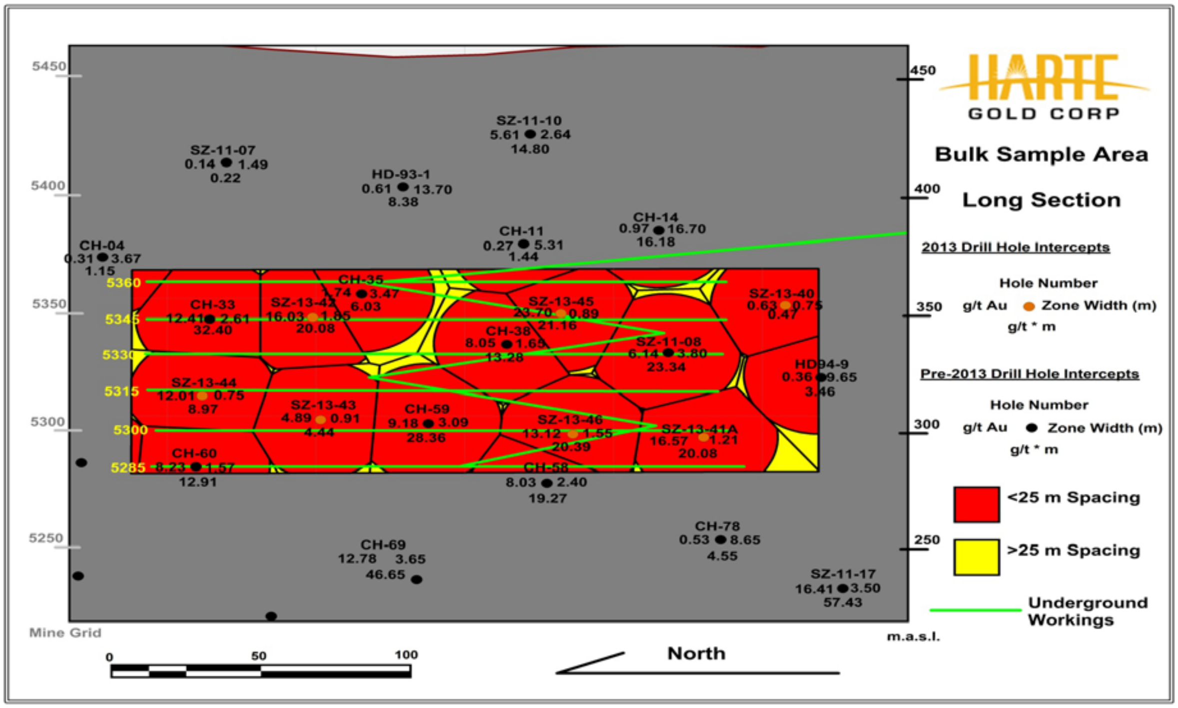

Figure 2

Harte Gold is also assessing an area known as the Jewelry Box Zone ("JBZ") as a potential location for the bulk sample. Located at the north end of the Sugar Zone Deposit, the JBZ features some of the highest grades and thickest mining widths in the Deposit. The Table below includes results from a recent drill program focused on the JBZ.

Hole #	Zone	From	To	Grade (g/t)	Width (m)*	Visible Gold
SZ-13-48	Lower Zone	39.58	43.86	6.14	4.28	VG
Including				13.86	1.46	
SZ-13-49	Upper Zone	28.00	33.50	8.07	5.50	VG
Including		28.00	30.55	16.88	2.55	
	Lower Zone	80.15	85.00	28.50	4.85	VG
Including		80.15	82.30	94.96	1.35	
SZ-13-50	Lower Zone	8.73	17.00	17.24	8.27	VG
Including		12.90	14.85	61.74	1.95	
SZ-13-51	Lower Zone	19.45	24.70	3.89	5.25	VG
Including		23.46	24.70	9.97	1.24	
SZ-13-52	Lower Zone	30.55	33.70	4.42	3.35	VG
Including		32.30	33.70	8.87	1.40	
SZ-13-53	Lower Zone	54.94	57.40	13.74	2.46	VG
including		54.94	56.40	21.30	1.46	
SZ-13-55	Upper Zone	17.90	18.85	10.58	0.95	VG

	Lower Zone	52.60	56.60	5.60	4.00	VG
Including		52.60	54.00	13.69	1.40	
SZ-13-56	Upper Zone	14.00	19.70	3.67	5.70	VG
including		18.47	19.70	8.94	1.23	
	Lower Zone	56.00	57.90	2.77	1.90	
SZ-13-57	Upper Zone	12.00	16.00	4.74	4.00	
including		15.00	16.00	6.84	1.00	
	Lower Zone	45.40	46.70	5.68	1.30	VG
SZ-13-58	Lower Zone	96.60	101.79	27.40	5.19	VG
including		96.60	97.85	109.08	1.25	
SZ-13-59	Lower Zone	106.30	108.80	11.41	2.50	VG
Including		106.30	107.50	21.20	1.20	

* Drill intercepts represent core intersection lengths, true widths may vary

The JBZ drill program returned visible gold ("VG") in all drill holes and confirmed high grade, near-surface mineralization which may be amenable to surface extraction and could also be the site to collar the portal to commence underground development. On receipt of remaining assays, Harte Gold will evaluate the bulk sample economics for the JBZ and select the optimal location for the bulk sample and portal.

Construction of the site access road began Q3 2013. The road is a key milestone in the development of the Sugar Zone property as it links the Sugar Zone Deposit to Highway 631, which provides direct access to the Trans Canada highway and significantly reduces travel time to and from the property. The road will also facilitate regional exploration programs across the property. Construction is scheduled for completion prior to year end.

EXPLORATION UPDATE – Stoughton-Abitibi Property

Harte Gold recently completed an airborne geophysical survey over a portion of the Stoughton Abitibi property ("Stoughton Abitibi") in October 2013. The purpose of the program was to follow up on historical exploration programs by identifying structural controls on the property and identifying areas for further exploration. As of the date hereof, a geophysics interpretation report is being finalized and will serve as the basis for future work on the property.

OUTLOOK

Harte Gold is currently working on the following initiatives:

- Complete final permitting required for the bulk sample on the Sugar Zone
- Complete construction of access road Q4 2013 and preliminary site development Q1 2014
- Optimize bulk sample development plan Q4 2013
- Review milling options Q4 2013
- Review mining options Q4 2013

RESULTS OF OPERATIONS

The Unaudited Interim Financial Statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") and its interpretations adopted by the International Accounting Standards Board ("IASB").

Results of Operations	**3 Months Ended September 30, 2013**	3 Months Ended September 30, 2012	**9 Months Ended September 30, 2013**	9 Months Ended September 30, 2012
Net Income (Loss)	**$ (132,743)**	$ (115,487)	**$ (29,279)**	$ (823,320)
Income / (Loss) per weighted average share	**(0.001)**	(0.001)	**-**	(0.005)

Balance Sheet	**September 30, 2013**	December 31, 2012
Total Assets	**$ 21,743,981**	$ 21,247,526
Cash and cash equivalents	**947,591**	2,587,839
Exploration and evaluation expenditures	**20,275,816**	18,053,084

During the 9 months ended September 30, 2013, the Company recorded a net loss of $29,279 compared to a loss of $823,320 for the 9 months ended September 30, 2012. The major differences relate to recognition of flow-through share premiums, which were significantly higher in Q1 2013 compared with Q1 2012 and the expenses related to stock-based compensation in Q2 2012 ($nil in 2013). For the 3 months ended September 30, 2013, the Company incurred a loss of $132,743 compared to a loss of $115,487 for the 3 months ended September 30, 2012.

Excluding income recognized from the flow-through share premiums and expenses related to stock-based compensation, corporate costs were $405,242 for the 9 months ended September 30, 2013 compared to $472,335 for the 9 months ended September 30, 2012 ($132,743 for the 3 months ended September 30, 2013 compared to $122,871 for the 3 months ended September 30, 2012).

For the 9 month period ended September 30, 2013, the Company's cash and cash equivalent position decreased to $947,591 from $2,587,839 at December 31, 2012. Cash was used to fund exploration and general corporate expenses.

Financing

During the 3 months ended September 30, 2013, the Company raised $1,292,080 under a non-brokered private placement of Units and Flow-through Units. Units were priced at $0.08 each and consist of one common share and one common share purchase warrant exercisable at $0.15 for a period of twenty-four months from closing. Flow-through Units were priced at $0.10 each and consist of one common share and one-half common share purchase warrant, each full warrant exercisable at $0.15 for a period of twenty-four months from closing.

In the first 9 months of 2012, the Company raised $2,064,950 under non-brokered private placements of Units and Flow-through common shares. Units were priced at $0.25 each and consist of one common share and one-half common share purchase warrant, each full warrant exercisable at $0.35 for a period of twelve months from closing. Flow-through common shares were priced at $0.30 each.

Corporate Expenses

The Company's policy is to capitalize all exploration and evaluation expenditures until a property becomes a producing mine or circumstances lead the Company to conclude there has been an impairment in value. Accordingly, the results of operations reflect the Company's corporate expenses that are not capitalized to exploration and evaluation projects.

The following table summarizes the major components of corporate expenses:

Expenses	**3 Months Ended September 30, 2013**	3 Months Ended September 30, 2012	**9 Months Ended September 30, 2013**	9 Months Ended September 30, 2012
Stock-based compensation	**$ -**	$ -	**$ -**	$ 471,604
Office and general	**35,601**	39,192	**90,307**	112,060
Management and consulting	**60,000**	60,000	**180,000**	180,000
Professional fees	**13,575**	7,499	**47,062**	58,972
Shareholder information	**21,426**	14,522	**82,886**	107,793
Flow-through share premium	**-**	-	**(370,771)**	(101,625)

- The stock-based compensation expense reflects the granting of 3,230,000 options in the 9 months ended September 30, 2012 of which 2,350,000 were included as expense and 880,000 were included as part of exploration and evaluation expenditures. Additionally, the exploration and evaluation expenditures include a cost for the vesting of certain stock options that were granted in 2011. No stock options were granted during the 9 months ended September 30, 2013.

- Office and general expenses decreased somewhat to $90,307 for the 9 months ended September 30, 2013 compared to $112,060 for the 9 months ended September 30, 2012 due to general cost cutting efforts ($35,601 for the 3 months ended September 30, 2013 compared to $29,192 for the 3 months ended September 30, 2012).

- Management and consulting fees remained constant at $180,000 for the 9 months ended September 30, 2013 and 2012 ($60,000 for the 3 months ended September 30, 2013 and 2012).

- Professional fees decreased to $47,062 for the 9 months ended September 30, 2013 compared to $58,972 for the 9 months ended September 30, 2012 ($13,575 for the 3 months ended September 30, 2013 compared to $7,499 for the 3 months ended September 30, 2012). Higher professional fees in 2012 were incurred in connection with the acquisition of Corona Gold Corporation's interest.

- Shareholder information costs decreased to $82,886 for the 9 months ended September 30, 2013 compared to $107,793 for the 9 months ended September 30, 2012 ($21,426 for the 3 months ended September 30, 2013 compared to $14,522 for the 3 months ended September 30, 2012). The higher 2012 costs related to an investor relations firm that was engaged during the first half of 2012.

- In Q1 2012, the Company renounced the expenses related to the July and December 2011 flow-through share issues, resulting in an income amount of $101,625. $370,771 was recognized in Q1 2013 and as a result of renouncing expenses related to the June, July and December 2012 flow-through share issues.

SUMMARY OF QUARTERLY RESULTS

	2013			2012				2011
	Q3	Q2	Q1	Q4	Q3	Q2	Q1	Q4
Total Revenue	$ -	$ 1,260	$ 3,932	$ 2,342	$ 7,384	$ 5,337	$ 6,273	$ 7,433
Net Income / (Loss)	(132,743)	(116,415)	219,878	(171,946)	(115,487)	(648,512)	(59,321)	(130,962)
Income / (Loss) per Share - basic and fully diluted	(0.001)	(0.001)	0.001	(0.001)	(0.001)	(0.004)	-	(0.001)

Results of operations can vary significantly by quarter, as a result of a number of factors. The Company's level of activity and expenditures during a specific quarter are influenced by the level of working capital, the availability of external financing, the time required to gather, analyze and report on geological data related to its properties and the number of personnel required to advance each project.

The timing and amount of stock option grants affects the quarters. No expense was recorded in Q1, Q2 and Q3 2013. In Q1 2012, the Company recorded stock option expense of $664, $470,940 in Q2 2012, $nil in Q3 2012 and $nil in Q4 2012. Stock option expense of $7,565 in Q2 2011 and $106,894 in Q3 2011.

Income from flow-through share issuance premiums of $101,625 was recognized in Q1 2012 compared to $370,771 in Q1 2013.

LIQUIDITY AND CAPITAL RESOURCES

The Company had a working capital surplus of $839,888 at September 30, 2013 (working capital surplus of $2,534,422 at December 31, 2012) excluding the liabilities for contingency provisions and flow-through share premiums. During the 9 months ended September 30, 2013, the Company paid out $323,608 in connection with the Canada Revenue Agency ("CRA") contingencies.

During the 9 months ended September 30, 2013, $2,123,090 was spent on exploration and evaluation costs for the Sugar Zone Property, excluding non-cash items ($594,133 during the 3 months ended June 30, 2013). Additionally, $58,487 was spent on exploration and evaluation costs at the Stoughton-Abitibi Property during Q3 2013.

The Company expects to issue additional common shares to finance expanded exploration and evaluation programs as warranted.

The Company has relatively small contractual commitments to pay rent for office, living and core storage areas in White River, Ontario and for certain access rights to its properties, which commitments are summarized in the unaudited condensed interim financial statements.

In addition to the foregoing contractual commitments, the Company must also make various payments under its Halverson Option to acquire certain claims (remaining cash payments of $70,000 on June 28, 2014 and work commitments of $150,000 through June 28, 2015).

The Company made application to the Ministry of Northern Development and Mines ("MNDM") in Q4 2012 for a 70,000 tonne Advanced Exploration and Bulk Sample at the Sugar Zone deposit. The application included the submission of a Closure Plan, in connection with which Harte Gold provided $348,906 to be held in trust by the MNDM to satisfy such Closure Plan requirements. The MNDM approved the Closure Plan in February 2013.

RELATED PARTY TRANSACTIONS

Management services by the Company's officers are provided on a contract basis, either directly or through corporate entities related to such officers. Additionally, the Company shares its premises and the costs of certain support personnel with related companies, and reimburses these related companies for its share. These transactions were in the normal course of operations and were measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

CONTINGENCIES

Mr. John Ternowesky, a former director of the Company, has filed a Statement of Claim in the amount of $3,000,000 against the Company in the Ontario Superior Court of Justice. The claim alleges that Mr Ternowesky had provided services as a director and consultant to the Company during the period November 1993 through June 2001. The Company has filed a Statement of Defense and Counterclaim. Management is of the position that the claim by Mr. Ternowesky is without merit as there are no corporate records of any such services or agreements. The Company's Counterclaim is in respect of Mr. Ternowesky's breach of his duties as a director in respect of flow-through share issuances (see below) and seeks damages in the amount of $750,000 relating to CRA liabilities and indemnity of $750,000 for any amounts that may be needed to be reimbursed to investors, plus a discharge of any royalties owing to Mr. Ternowesky. (Mr. Ternowesky holds a portion of the royalties on Sugar Zone Property – see note 10). Mr. Ternowesky has made an offer to settle his claim at a significantly reduced amount but the Company has rejected this. At present, the Company believes it will prevail in this matter and no liability will result. Since any such liability is remote, no provision is included.

Pursuant to a 2009 audit by the Canada Revenue Agency ("CRA") of 2003 exploration expenses, current management conducted a review of expenditures incurred and filings made in respect of flow-through share issuances during the period 2003 – 2008. This review uncovered issues related to the use of flow-through funds, timing of expenditures and other related compliance matters. The Company filed the required documents with CRA related to the issuance of flow-through common shares during this period. The December 31, 2012 balance sheet contained a provision of $427,425 comprised of both the probable obligation to reimburse investors as a result of flow-through funds not spent within prescribed time limits and an amount for the interest charges and penalties under the Part XII.6 provisions in the Income Tax Act. During the 9 months ended September 30, 2013, the Company paid a CRA assessment notice in respect of the Part XII.6 interest and penalties and reimbursed investors for a total expenditure of $323,608. The Company estimates that the remaining provision of $103,817 is sufficient for any additional reimbursements that may be required.

In addition to the claim against Mr. Ternowesky as noted above, the Company also filed a claim against the other former directors and officers of the Company that were retained, employed or otherwise engaged by the Company during the relevant period, for damages of $750,000 relating to CRA liabilities and indemnity of $750,000 for any amounts that may need to be reimbursed to investors. A number of such directors have in turn filed a claim against Mr. Ternowesky for any such damages or indemnity liability. Any recovery by the Company is very uncertain so no amount has been included in the financial statements for any such potential recovery.

SUBSEQUENT EVENTS

On October 11, 2013, the Company closed the final tranche of a non-brokered private placement financing for gross proceeds of $130,000. The Company issued 900,000 flow-through units at $0.10 per unit. Each flow-through unit consists of one (1) flow-through common share and one-half (1/2) common share purchase warrant. Each full warrant is exercisable at $0.15 per common share for a period of 24 months from closing. The Company also issued 500,000 units at $0.08 per unit. Each unit consists of one (1) common share and one (1) common share purchase warrant. Each warrant is exercisable at $0.15 per common share for a period of 24 months from closing.

FINANCIAL INSTRUMENTS

As at September 30, 2013, the Company's financial instruments are comprised of cash and cash equivalents, receivables, accounts payable and accrued liabilities. The carrying value of receivables, accounts payable and accrued liabilities approximate their fair values due to the relatively short periods to maturity of these financial instruments.

The Company's cash and cash equivalents are held through a Canadian chartered bank. The Company's current policy is to invest excess cash in a money market fund administered by the brokerage subsidiary of a Canadian chartered bank.

The Company has no debt instruments.

RISKS AND UNCERTAINTIES

The exploration and development of mineral properties involves a high degree of risk, and the successful achievement of a profitable operation cannot be assured. Many exploration programs do not result in the discovery of mineralization; moreover, mineralization discovered may not be of sufficient quantity or quality to be profitably mined. Costs of finding and evaluating an ore body are substantial, and may take several years to complete. The Company must overcome many risks associated with an early stage exploration property. Outstanding items to be completed include, but are not limited to, identification and quantification of a commercially viable ore body, confirmation of the Company's interest in the underlying claims and leases, completion of a feasibility study, funding of all costs to a commercial operating venture, completion of the permitting process, detailed engineering and procurement of a processin plant, and constructing a facility to support the mining activity. Construction and operational risks including, but not limited to, equipment and plant performance, metallurgical, environmental, cost estimation accuracy, and workforce performance and dependability will all affect the profitability of an operating property.

External financing, primarily through the issuance of common shares, will be required to fund the Company's activities. There can be no assurance that the Company will be able to raise the requisite financing in the future.

OUTSTANDING SHARE DATA AS OF NOVEMBER 7, 2013

Issued and outstanding common shares	**205,482,554**
Share purchase warrants	**20,021,874**
Options	**16,210,000**
Fully Diluted shares	**241,714,428**

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Any system of internal control over financial reporting, no matter how well designed, has inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. There have been no material changes in the Company's internal control over financial reporting during the nine months ended September 30, 2013 that have materially affected, or are reasonably likely to materially affect, internal control over financial reporting.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING INFORMATION

This MD&A includes "forward-looking statements", within the meaning of applicable securities legislation, which are based on the opinions and estimates of Management and are subject to a variety of risks and uncertainties and other factors that could cause actual events or results to differ materially from those projected in the forward-looking statements. Forward-looking statements are often, but not always, identified by the use of words such as "seek", "anticipate", "budget", "plan", "continue", "estimate", "expect", "forecast", "may", "will", "project", "predict", "potential", "targeting", "intend", "could", "might", "should", "believe" and similar words suggesting future outcomes or statements regarding an outlook. Such risks and uncertainties include, but are not limited to, risks associated with the mining industry, including operational risks in exploration, development and production; delays or changes in plans with respect to exploration or development projects or capital expenditures; the uncertainty of reserve estimates; the uncertainty of estimates and projections in relation to production, costs and expenses; the uncertainty surrounding the ability of the Company to obtain all permits, consents or authorizations required for its operations and activities; and health, safety and environmental risks, the risk of commodity price and foreign exchange rate fluctuations, the ability of Harte Gold to fund the capital and operating expenses necessary to achieve the business objectives of Harte Gold, the uncertainty associated with commercial negotiations and negotiating with foreign governments and risks associated with international business activities, as well as those risks described in public disclosure documents filed by the Company. Due to the risks, uncertainties and assumptions inherent in forward-looking statements, prospective investors in securities of the Company should not place undue reliance on these forward-looking statements. Statements in relation to "reserves" or "resources" are deemed to be forward-looking statements, as they involve the implied assessment, based on certain estimates and assumptions, that the reserves or resources described may be profitably produced in the future.

Readers are cautioned that the foregoing list of risks, uncertainties and other factors are not exhaustive. The forward-looking statements contained in this press release are made as of the date hereof and the Company undertakes no obligation to update publicly or revise any forward-looking statements or in any other documents filed with Canadian securities regulatory authorities, whether as a result of new information, future events or otherwise, except in accordance with applicable securities laws. The forward-looking statements are expressly qualified by this cautionary statement.

November 7, 2013

"Stephen G. Roman"
Stephen G. Roman
Chairman, President and CEO

"Rein A. Lehari"
Rein A. Lehari, CPA, CA
Chief Financial Officer