

**Instructions:**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee must complete Boxes C, D, Schedule 1, and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor’s Report.

All surplus funds (after any refund to the candidate or his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2014	04	07

 to 

YYYY	MM	DD
2014	12	31

- Primary filing reflecting finances to December 31 (or 45<sup>th</sup> day after voting day in a by-election)  
 Supplementary filing including finances after December 31 (or 45<sup>th</sup> day after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate’s name as shown on the ballot

Last Name

Ferguson

Given Name(s)

Lloyd

Name of office for which the candidate sought election

Councillor

Ward name or no. (if any)

12

Name of Municipality

Hamilton

Spending limit issued by clerk

\$25802.05

I did not accept any contributions or incur any expenses other than the nomination fee. (Complete Box A and B only)

**Box B: Declaration**

I, Lloyd Ferguson, a candidate in the municipality of Hamilton, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

 in the City of Hamilton

 on (yyyy/mm/dd) 2015/03/11


Signature of Clerk or Commissioner

2015/03/11

Date Filed in the Clerk’s Office (yyyy/mm/dd)



Signature of Candidate

**Box C: Statement of Campaign Income and Expenses****LOAN**

Name of bank or recognized lending institution \_\_\_\_\_  
 Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (From line 1A in Schedule 1)	+	\$	36,798.50	
Refund of nomination filing fee	+	\$	100.00	
Sign deposit refund	+	\$		
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+	\$		
Interest earned by campaign bank account	+	\$		
Other (provide full details)				
1.	+	\$		
2.	+	\$		
3.	+	\$		
<b>Total Campaign Income (Do not include loan)</b>	=	\$	<b>36,898.50</b>	<b>C1</b>

**EXPENSES (Note: include the value of contributions of goods and services)****Expenses subject to spending limit**

Nomination filing fee	+	\$	100.00	
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+	\$	2,318.50	
Advertising	+	\$	5,894.05	
Brochures/flyers	+	\$	3,332.37	
Signs (including sign deposit)	+	\$	1,111.92	
Meetings hosted	+	\$	3,771.13	
Office expenses incurred until voting day	+	\$	3,686.79	
Phone and/or Internet expenses incurred until voting day	+	\$	828.06	
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$	400.00	
Bank charges incurred until voting day	+	\$	127.72	
Interest charged on loan until voting day	+	\$		
Other (provide full details)				
1. Web Maintenance	+	\$	1000.00	
2.	+	\$		
3.	+	\$		
<b>Total Expenses subject to spending limit</b>	=	\$	<b>22,570.54</b>	<b>C2</b>

**Expenses not subject to spending limit**

Accounting and audit	+	\$	960.50	
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+	\$		
Voting day party/appreciation notices	+	\$	12,129.74	
Office expenses incurred after voting day	+	\$	151.78	
Phone and/or Internet expenses incurred after voting day	+	\$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+	\$	250.00	
Bank charges incurred after voting day	+	\$	9.90	
Interest charged on loan after voting day	+	\$		
Expenses related to recount	+	\$		
Expenses related to controverted election	+	\$		
Expenses related to compliance audit	+	\$		
Expenses related to candidate's disability (provide full details)				
1.	+	\$		
2.	+	\$		
3.	+	\$		
Other (provide full details)				
1.	+	\$		
2.	+	\$		
3.	+	\$		
<b>Total Expenses not subject to spending limit</b>	=	\$	<b>13,501.92</b>	<b>C3</b>

**Total Campaign Expenses (C2 + C3)** = \$ 36,072.46 **C4**

---

**Box D: Calculation of Surplus or Deficit**

---

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+	\$	<u>826.04</u>	D1
Eligible deficit carried forward by the candidate from the last election	-	\$	<u>          </u>	D2
<b>Total (D1 – D2)</b>	=	\$	<u>          </u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	-	\$	<u>750.00</u>	
Surplus (or deficit) for the campaign	=	\$	<u>76.04</u>	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who was responsible for the conduct of the election.

Amount of \$ \_\_\_\_\_ paid to municipal clerk in the municipality of \_\_\_\_\_.

**Schedule 1 - Contributions**

**Part I – Summary of Contributions**

Contribution from candidate (include the value of inventory listed in Table 5)	+ \$	2,693.50
Contribution from spouse	+ \$	375.00
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	150.00
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 1 – 4)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	34,580.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$	1,000.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10	– \$	
<b>Total Amount of Contributions (Record in Box C)</b>	<b>= \$</b>	<b>36798.50 1A</b>

**Part II – List of Contributions from Each Single Contributor Totalling more than \$100**

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Amount \$
	See Attached	
<b>Total</b>		<b>14,030.00</b>

Additional information is listed on separate supplementary attachment

**Table 2: Monetary contributions from corporations or unions**

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
	See Attached			
			<b>Total</b>	20,550.00

Additional information is listed on separate supplementary attachment

**Table 3: Contributions in goods or services from individuals other than candidate or spouse**  
 (Note: must also be recorded as expenses in Box C)

Name	Full Address	Description of Goods or Services	Value \$
	Nil		
			<b>Total</b>

Additional information is listed on separate supplementary attachment

**Table 4: Contributions in goods or services from corporations or unions (Note: must also be recorded as expenses in Box C)**

Name of Corporation (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$
		Nil			

Additional information is listed on separate supplementary attachment **Total**

**Total Part II Contributions (Add Totals from Tables 1–4) (Record in Part I – Summary)** **\$** \_\_\_\_\_ **1B**

**Part III – Inventory**

**Table 5: Inventory of Campaign Goods and Materials from Previous Campaign used in this Campaign**  
(Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total Value \$
signs	2004/09/15	Jaden Printing	18.54	125	2318.50

Additional information is listed on separate supplementary attachment **Total** 2318.50

**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket Revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

+ \$ \_\_\_\_\_ 2A

Number of tickets sold

X \_\_\_\_\_ 2B

**Total Ticket Revenue (2A x 2B) (Include in Schedule 1)**

= \$ \_\_\_\_\_

**Part II – Other revenue deemed a contribution**

(provide details (e.g. revenue from goods sold in excess of fair market value))

1. \_\_\_\_\_ + \$ \_\_\_\_\_

2. \_\_\_\_\_ + \$ \_\_\_\_\_

3. \_\_\_\_\_ + \$ \_\_\_\_\_

4. \_\_\_\_\_ + \$ \_\_\_\_\_

5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II Revenue (include in Schedule 1)**

= \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. \_\_\_\_\_ + \$ \_\_\_\_\_

2. \_\_\_\_\_ + \$ \_\_\_\_\_

3. \_\_\_\_\_ + \$ \_\_\_\_\_

4. \_\_\_\_\_ + \$ \_\_\_\_\_

5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III Revenue (include in Box C)**

= \$ \_\_\_\_\_

**Part IV – Expenses related to fundraising event or activity (provide details)**

1. \_\_\_\_\_ + \$ \_\_\_\_\_

2. \_\_\_\_\_ + \$ \_\_\_\_\_

3. \_\_\_\_\_ + \$ \_\_\_\_\_

4. \_\_\_\_\_ + \$ \_\_\_\_\_

5. \_\_\_\_\_ + \$ \_\_\_\_\_

6. \_\_\_\_\_ + \$ \_\_\_\_\_

7. \_\_\_\_\_ + \$ \_\_\_\_\_

8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include in Box C)**

= \$ \_\_\_\_\_

**Auditor's Report***Municipal Elections Act, 1996 (Section 78)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Accountants, Licensed Public Accountants

Municipality

Ancaster

Date (yyyy/mm/dd)

2015/03/10

**Contact Information**

Name

Last Name

Perco

First Name

Brad

Licence Number

1-18338

Address

Suite/Unit No.

Street No.

259

Street Name

Wilson Street East

City/Town

Ancaster

Province

ON

Postal Code

L9G2B8

Telephone No. (including area code)

905-648-0404

ext.5803

Fax No.

905-648-0403

Email Address

brad@brownlowcas.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

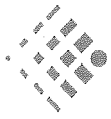
Personal information, if any, collected on this form is obtained under the authority of sections 78 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



Lloyd Ferguson Campaign 2014  
Customer & Job List  
30 December 2014

B	Name	Full Address	President/Business Mgr.	Authorised Representative	Amount \$
b	1513345 Ontario	218 Sinclair Cir., Burlington ON L7P 3C3			\$ 500.00
b	1621821 Ontario Inc,	696 Garner Rd. E., Ancaster ON L9G 3K7			\$ 200.00
b	877093 ONT., Starward Homes	201-2000 Garth Street, Hamilton ON L9B 0C1	Ward Campbell	Ward Campbell	\$ 500.00
b	Alec Kelly Ltd.	174 Mountain Park Ave., Unit 6 East, Hamilton ON L8V 1A1	Alec Kelly	Alec Kelly	\$ 750.00
b	Ancaster Self Storage Inc.	1147 Garner Rd. W., Ancaster ON L9G 3K9	Sergio Manchia	Sergio Manchia	\$ 750.00
b	Ancaster Toyota	30 Mason Drive, Ancaster ON L9G 3K9	Brian Leggat	Brian Leggat	\$ 750.00
b	Barklay Construction Group	55 Morley Street, Hamilton ON L8H 3R8	Jim Barclay Jr.	Jim Barclay Jr.	\$ 750.00
b	Carstar Inc.	1460 Stone Church Rd. E., Hamilton ON L8W 3V3	Sam Mercanti	Sam Mercanti	\$ 300.00
b	Chiaravalle Developments Inc.	52 Hildegard Drive, Hamilton ON L8K 5R9	Mickeal Chiaravalle	Mickeal Chiaravalle	\$ 250.00
b	Con Cast Pipe	299 Brock Road S., Guelph ON N1H 6H9	Brain Wood	Brain Wood	\$ 750.00
b	Courneya Group	302-911 Golf Links Road, Ancaster ON L9K 1H9	Paul Courneya	Paul Courneya	\$ 300.00
b	DCR Holdings Inc.	Donation Returned		returned , see notes	\$ 500.00
b	Dufferin Construction	690 Dorval Drive, Suite 200, Oakville ON L6K 3W7	Wayne Lazzarato	Wayne Lazzarato	\$ 750.00
b	Dundas Self Storage	Donation Returned	Sergio Manchia	Returned, see notes	\$ 500.00
b	Fengate Property Management	3425 Harvester Rd., Suite 105, Burlington ON L7N 3N1	Lou Serifini	Lou Serifini	\$ 750.00
b	Fontana Homes	27 Fontana Court, Hamilton ON L9C 0C1			\$ 250.00
b	G Walker Real Estate Inc.	280 Wilson Street E., Ancaster ON L9G 2B9	Geoff Walker	Geoff Walker	\$ 500.00
b	Gilbert Plumbing & Heating Ltd.	530 Seaman Street, Unit 12, Stoney Creek ON L8E 3X7	Gilbert DiGregorio	Gilbert DiGregorio	\$ 750.00
b	HAND Association	104 - 370 York Blvd., Hamilton ON L8R 3L1	Elda Heinrich	Elda Heinrich	\$ 750.00
b	James Cimba Professional Corp.	25 Main St. W., Suite 1615, Hamilton ON L8P 1H1	Jim Cimba	Jim Cimba	\$ 100.00
b	Landmart Homes	911 Golf Links Rd., Suite 307, Ancaster ON L9K 1H9	Mario Rorack	Mario Rorack	\$ 750.00
b	Liuna Local 837	44 Hughson St. S., Hamilton ON L8N 2A7	Manuel Bastos	Manuel Bastos	\$ 500.00
b	Losani Homes (1998) Ltd.	430 McNeilly Rd., Stoney Creek ON L8E 5E3	Fred Losani	Fred Losani	\$ 750.00
b	Malatesta Brother Construction Co. Ltd	161 Reid Ave. S., Hamilton ON L8K 3V4			\$ 250.00
b	Ontario Concrete Pipe	447 Fredericks St., Suite 200, Kitchener ON N2H 2P4	Gerrard F. Mulhern	Gerrard F. Mulhern	\$ 750.00
b	Paul Ferguson Financial Group (2012) Inc.	335 Wilson St. E., Ancaster ON L9G 2C1	Paul Ferguson	Paul Ferguson	\$ 250.00
b	Pocrnich Realty Advisors Inc.	34-36 Hess Street S., Hamilton ON L8P 3N1	R. Pocrnich	R. Pocrnich	\$ 500.00
b	Rankin Construction	222 Martindale Rd, PO Box 1116, St. Catharines ON L2R 7A3	Tom Rankin	Tom Rankin	\$ 750.00
b	Re-Charge Corp.	223 Wilson St. E., Ancaster ON L9G 2B8	R. Wilkins	R. Wilkins	\$ 750.00
b	Remax Escarpment Realty Inc.	860 Queenston Road, Stoney Creek, ON L8G 4A8	Cameron Nolan	Cameron Nolan	\$ 500.00
b	Scarlett Homes (Ancaster) Ltd.	2171 Westoak Trails Blvd., Oakville ON L6M 3L3	John Chung	John Chung	\$ 750.00
b	Sonoma Homes Inc.	210-1059 Upper James St., Hamilton ON L9C 3A6	Mickeal Chiaravalle	Mickeal Chiaravalle	\$ 750.00
b	Stanley M. Tick & Associates	108 John Street N., Hamilton ON L8R 1H6	S. M. Tick	S. M. Tick	\$ 350.00
b	T. Valeri ConSTRUCTION	2140 King. St. E., Hamilton ON L8K 1W6	Ted Valeri	Ted Valeri	\$ 500.00
b	T.R.L. Investments	920 Yonge St., Suite #1000, Toronto ON M4W 1R0	Richard Cooper	Richard Cooper	\$ 750.00
b	The Enfield Group Inc.	PO Box 1120, Waterdown ON L0R 2H0	Greg Fraleigh	Greg Fraleigh	\$ 500.00
b	Tim Hortons (690721 Ontario)	38 York Road, Dundas ON L9H 1L4	Brenda & Joe Pecaric	Brenda & Joe Pecaric	\$ 300.00
b	Vancor Hospitality Group	366 King St. W., Hamilton ON L8P 1B3	Darko Vanich	Darko Vanich	\$ 250.00
					<u>\$ 20,550.00</u>

Individuals	Contributor	Full Address	Amount \$
i	Asa, Gerald	23 Lantern Lane, Dundas ON L9H 5N9	250.00
i	Banting, R. F.	240 Main St. E., Suite 2000, Hamilton ON L8N 1H5	500.00
i	Bastos, Manuel & Maria	564 4th Concession W., Waterdown ON L0R 2H2	250.00
i	Bennink, Alfred	59 St. Margaret Rd., Ancaster ON L9G 2L1	200.00
i	Bennink, Arlene	59 St. Margaret Rd., Ancaster ON L9G 2L1	200.00
i	Brownlow, Barry R.	259 Wilson Street E., Ancaster ON L9G 2B8	750.00
i	Brunton, Ernest & Ruth	120 St. Margartet's Rd., Ancaster ON L9G 2K9	300.00
i	Child, Juliana & Arthur	172 Semour Dr., Ancaster ON L9G 4N6	700.00
i	Coons, James D.	267 Sulphur Springs Rd., Ancaster ON L9G 4T7	200.00
i	DiGregorio, Vincent & Nancy	51 Wilbur Drive, Binbrook ON L0R 1C0	200.00
i	Fowler, Shane D.	60 Parker Ave., Ancaster ON L9G 1A7	750.00
i	Foxcroft, Dave & Carolyn	2139 Birwick Dr. Burlington ON L7M 4B2	750.00
i	Foxcroft, Ron	1206 Appleford Lane, Burlington ON L7P 3M2	750.00
i	Gregory, Gail & William	204 Lime Kiln Rd., Ancaster ON L9G 3P6	600.00
i	Hagen, Wendy and Kevin	279 Appleby Road, Ancaster ON L9G 2V6	700.00
i	Johnson, Harold & Maria	35 Pelham Drive, Ancaster ON L9K 1L4	500.00
i	Juravinski, Margaret & Charles	526 Harvest Road, Dundas ON L9H 5K7	300.00
i	Leggat, Douglas	PO Box 369, 2207 Fairview St, Burlington ON L7R 3Y3	750.00
i	Levy, Monty and Madeleine	110 Broadleaf Cres., Ancaster ON L9G 3R8	180.00
i	Mullan, Brian	53 Wilson Street W., PO 81024, Ancaster ON	150.00
i	Pearson, Lori and Bruce	746 Ferguson Road, RR1, Jerseyville ON L0R 1R0	500.00
i	Russ, Debbie	c/o 1 Summer's Lane, Hamilton ON L9P 4Y2	500.00
i	Voortman, John & Ellie	218 Carluke Rd. W., Ancaster ON L9G 3L1	750.00
i	Andrew Pringle, WDP&K	231 Wilson Street E., Ancaster ON L9G 2B8	250.00
i	Robert Wynne, WDP&K	231 Wilson Street E., Ancaster ON L9G 2B8	250.00
i	Ronald Kovacs, WDP&K	231 Wilson Street E., Ancaster ON L9G 2B8	250.00
i	Weisz, Dr. Janet	23 Lantern Lane, Dundas ON L9H 5N9	250.00
i	Weisz, Sasha	78 Mayfair Cres., Hamilton ON L8S 4E7	250.00
i	Weisz, Thomas J.	78 Mayfair Cres., Hamilton ON L8S 4E7	250.00
i	Wilkins, Robert J.	211 Sulphur Springs Rd., Ancaster ON L9G 4T7	750.00
i	Yates, Terry & Brenda	253 Robina Rd., Ancaster ON L9G 2L6	750.00
i	Zabel, Liesa	302 Hamilton Dr., Ancaster ON L9G 4W6	300.00
			<u>14,030.00</u>
Under \$101.00			
	Burns, Assunta & Douglas	44 Peppertree Cres., Ancaster ON L9G 4L7	50.00
	Schure, Martin	23 Gakkey Rd., Ancaster ON L9G 4S8	100.00
			<u>\$ 14,180.00</u>



**INDEPENDENT AUDITOR'S REPORT**

To the Clerk, City of Hamilton,

**Report on the Financial Statement - Auditor's Report Form 4**

We have audited the Financial Statement - Auditor's Report Form 4 of Lloyd Ferguson, Candidate, which is comprised of the statement of campaign income and expenses, calculation of surplus or deficit and supporting schedules, for the campaign period April 7, 2014 to December 31, 2014, relating to the election held on October 27, 2014.

**Candidate's Responsibility for the Financial Statement - Auditor's Report Form 4**

The Candidate is responsible for the preparation and fair presentation of the Financial Statement - Auditor's Report Form 4 in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the Candidate determines necessary to enable the preparation of the Financial Statement - Auditor's Report Form 4 that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

*Our responsibility is to express an opinion on the Financial Statement - Auditor's Report Form 4 based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance as to whether the Financial Statement - Auditor's Report Form 4 is free from material misstatements.*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement - Auditor's Report Form 4. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatements of the Financial Statement - Auditor's Report Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Candidate's preparation and fair presentation of the Financial Statement - Auditor's Report Form 4 in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the Financial Statement - Auditor's Report Form 4.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**Basis for Qualified Opinion**

Due to the nature of transactions inherent in an election campaign, it is impracticable through audit procedures to determine that the accounting records include all donations of goods and services, receipts and disbursements. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996. We were not able to determine whether any adjustments might be necessary to income, expenses and surplus.

**Opinion**

In our opinion, except as stated in the Basis of Qualified Opinion paragraph, the Financial Statement - Auditor's Report Form 4 presents fairly, in all material respects, the financial position of Lloyd Ferguson's election campaign as at December 31, 2014 and the income and expenses for the campaign period April 7, 2014 to December 31, 2014 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

**Other Matters**

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine that the contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

Ancaster, Ontario  
March 10, 2015

Chartered Accountants  
Licensed Public Accountants