

**Financial Statement - Auditor's Report  
Candidate - Form 4**
*Municipal Elections Act, 1996 (Section 88.25)*
**Instructions**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses 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 their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 6	2 1

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

 Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

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

Candidate's name as shown on the ballot

Last Name or Single Name

Jackson

Given Name(s)

Tom

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

6

Municipality

Hamilton

Spending Limit - General

\$ 28,000.15

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,800.02

 I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

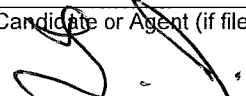
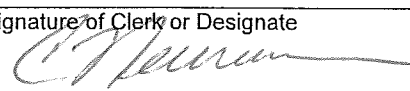
**Box B: Declaration**

I, Tom Jackson, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

  
\_\_\_\_\_  
Signature of Candidate

2019/03/25

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/26	4:02pm		

**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)	+ \$	32,750.00
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>32,750.00 c1</b>

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

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	_____
Brochures/flyers	+ \$	3,919.18
Signs (including sign deposit)	+ \$	8,458.04
Meetings hosted	+ \$	514.03
Office expenses incurred until voting day	+ \$	2,461.73
Phone and/or internet expenses incurred until voting day	+ \$	1,118.77
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	8.60
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Photographs	+ \$	1,923.26
2. Insurance	+ \$	712.80
3. Rent	+ \$	2,572.84
4. Election services	+ \$	5,706.50
5. Travel	+ \$	75.00
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>27,470.75 c2</b>

**EXPENSES****Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election Night party	+ \$	635.16
2. Volunteer appreciation event	+ \$	45.00
3. Gifts of appreciation	+ \$	2,050.00
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>2,730.16 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	600.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	385.15	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	77.90	
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. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>1,063.05</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 31,263.96 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	1,486.04	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 - D2)</b>	<b>= \$</b>	<b>1,486.04</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>1,486.04</b>	<b>D3</b>

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 is responsible for the conduct of the election.

**Schedule 1 - Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$ _____
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ _____
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).	+ \$ <u>900.00</u>
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)	
• 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).	+ \$ <u>31,850.00</u>
<b>Less:</b> Contributions returned or payable to the contributor	– \$ _____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$ _____
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ <u>32,750.00</u> 1A</b>

**Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached			31,850.00	
			<b>Total</b>	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>31,850.00</b>	

**Table 2: 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	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

**\$ 31,850.00 1B**

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	

**Table 4: Inventory of campaign goods and materials from previous municipal 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	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>			

**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)

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)** = \$ \_\_\_\_\_

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

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

Provide details

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II (include in Part 1 of Schedule 1)** = \$ \_\_\_\_\_

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

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III (include under Income 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 under Expenses in Box C)** = \$ \_\_\_\_\_

**Auditor's Report***Municipal Elections Act, 1996 (Section 88.25)*

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

Professional Designation of Auditor

CPA, CA

Municipality

Hamilton

Date (yyyy/mm/dd)

2019/03/22

**Contact Information**

Last Name or Single Name

Feierabend

Given Name(s)

Clement

Licence Number

1-15632

Address

Suite/Unit No.

222

Street No.

1104

Street Name

Fennell Ave E

Municipality

Hamilton

Province

ON

Postal Code

L8T 1R9

Telephone No. (including area code)

905 385-3254

Email Address

clement@cfca.ca

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 88.25 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.



TOM JACKSON CAMPAIGN				
June 21, 2018 to December 31, 2018				
Form 4, Part II, Table 1 - Addendum				
				Amount \$
				Returned to
		Date	Amount	Contributor or
<u>Name</u>	<u>Full Address</u>	<u>Received</u>	<u>Received \$</u>	<u>Paid to Clerk</u>
Iatomasi, Gabriella	16 Ranko Crt, Hamilton, ON L8T 4Z9	2018/08/29	750.00	
Johnston, Matthew	77 Mansfield Dr, Hamilton, ON L9G 1M6	2018/09/06	500.00	
Manchia, Sergio	94 Rousseaux St, Ancaster, ON L9G 3M1	2018/09/06	500.00	
Kaloustian, Wajah	117 West 5th St, Hamilton, ON L9C 3N7	2018/09/13	500.00	
Mercanti, Sam	17 Lakeview Dr, Stoney Creek, ON L8E 5A5	2018/09/14	500.00	
Vartanian, Isabelle	7 Lakegate Dr, Stoney Creek, ON L8E 3T7	2018/09/17	500.00	
Harris, Jim	822 Book Rd W, Ancaster, ON L9G 3L1	2018/09/18	1,000.00	
Weisz, Sasha	78 Mayfair Cres, Hamilton, ON L8S 4E7	2018/10/17	150.00	
Weisz, Thomas J	78 Mayfair Cres, Hamilton, ON L8S 4E7	2018/10/17	150.00	
Silvestri, Paul	33 Milne Crt, Ancaster, ON L9G 4T3	2018/09/19	750.00	
Demik, John	6353 Twenty Rd, Hannon, ON L0R 1P0	2018/09/18	1,200.00	
Fraser, Dr. Frederick	164 Mountain Brow Blvd, Hamilton, ON L8T 1A5	2018/09/18	300.00	
Fraser, Catherine	164 Mountain Brow Blvd, Hamilton, ON L8T 1A5	2018/09/18	400.00	
Horwood, David	39 Oak Knoll Dr, Hamilton, ON L8S 4C2	2018/10/17	150.00	
Horwood, Danna	39 Oak Knoll Dr, Hamilton, ON L8S 4C2	2018/10/17	150.00	
DeSantis, Aldo	55 Park Rd S, Grimsby, ON L3M 4E7	2018/09/21	1,000.00	
Kay, Gene	2190 Lakeshore Rd, PH 12A, Burlington, ON L7R 4K1	2018/09/21	250.00	
Fawaz, Raef	179 Miles Rd, Hamilton, ON LW 1E2	2018/09/22	500.00	
Kazan, Nicholas	109 Main St W, Grimsby, ON L3M 1R5	2018/09/22	250.00	
Von Bredow, Nocolas	2385 Woodward Ave, Unit 33, Burlington, ON L7R 1V2	2018/09/22	250.00	
Chiaravalle, Michael	278 Valridge Dr, Ancaster, ON L9G 0A9	2018/09/26	750.00	
DeSantis, David	52 Theresa St, Hamilton, ON L8G 3Z9	2018/09/21	1,000.00	
Valvasori, Dave	7 Roelfson Dr, Ancaster, ON L9K 1P1	2018/09/26	500.00	
Weisz, Eric	412 Lytton Blvd, Toronto, ON M5N 1S4	2018/10/17	150.00	
Sobot, Veso	1092 Havendale Blvd, Burlington, ON L7P 3E3	2018/09/24	300.00	
Foxcroft, Ron	1206 Appleford Lane, Burlington, ON L7P 3M2	2018/09/25	200.00	
Chiaravalle, Carmen	7039 Twenty Rd E, Hannon, ON L0R 1P0	2018/09/26	750.00	
Valvasori, Michael	7049 Twenty Rd E, Hannon, ON L0R 1P0	2018/09/26	500.00	
Mazza, Paul	15 Bold St, Hamilton, ON L8P 1T3	2018/09/25	250.00	
Persi, Riccardo	35 Elmhurst Dr, Hamilton, ON L8T 1C5	2018/09/25	500.00	
Mancinelli, Joseph S	3 Mountain Park Ave, Hamilton, ON L9A 1A1	2018/09/25	500.00	
Foxcroft, David	340 Grays Rd, Hamilton, ON L8E 2Z2	2018/09/25	300.00	
Giardini, Rita	41 Millcreek Crt, Ancaster, ON L9G 4Z3	2018/09/27	500.00	
Weisz, Dr. Janet	23 Lantern Lane, Dundas, ON L9H 6N9	2018/10/17	150.00	
Asa, Gerald	23 Lantern Lane, Dundas, ON L9H 6N9	2018/10/17	150.00	
Koppelaar, Walter	226 North Shore Blvd E, Burlington, ON L7T 1W4	2018/09/27	1,200.00	
Willard, Donald	234 Mountain Brow Blvd, Hamilton, ON L8T 1A5	2018/09/25	150.00	
Fraleigh, Gregory	P.O. Box 1306, Waterdown, ON L0R 2H0	2018/09/26	500.00	
Campbell, Brenda	457 Miles Rd, Hannon, ON L0R 1P0	2018/09/27	1,200.00	
Spallacci, Louisa	27 Rousseaux St, Ancaster, ON L9G 2W5	2018/09/27	1,200.00	
Gray, David	246 Main St, Unionville, ON L3R 2H2	2018/09/28	600.00	
Gray, Susan	246 Main St, Unionville, ON L3R 2H2	2018/09/28	600.00	
Luongo, Frank	2209 Lakeshore Rd, Burlington, ON L7R 1A8	2018/09/28	700.00	
Ciancone, Clara	36 Corinthian Dr, Hamilton, ON L8W 1R7	2018/09/29	500.00	
Ciancone, Frank	148 Albion Falls Blvd, Hamilton, ON L8W 1R6	2018/09/29	500.00	
Bommarito, Ross	4904 Durham Rd N, Beamsville, ON L0R 1B3	2018/10/03	500.00	
Ferragine, Antonio	515 Queens Drive, North York, ON M6L 1M9	2018/10/05	700.00	

				Amount \$
				Returned to
		Date	Amount	Contributor or
Name	Full Address	Received	Received \$	Paid to Clerk
Koppelaar, Dieni	1952 Sawmill Rd, Caledonia, ON N3W 2G9	2018/10/05	1,000.00	
Greco, Carmelo	101 First Rd W, Stoney Creeek, ON L8J 2S4	2018/10/04	250.00	
Campione, Calogero	1901 Fieldgate Dr, Burlington, ON L7P 3H4	2018/10/04	200.00	
Longo, Riccardo	218 Lormont Blvd, Stoney Creek, ON L8J 0J9	2018/10/05	200.00	
Mercanti, Peter	36 Millcreek Crt, Ancaster, ON L9G 4Z3	2018/10/15	250.00	
Knapman, Craig L	173 East 12th St, Hamilton, ON L9A 3X5	2018/10/22	200.00	
Campbell, Ward C	59 Butternut Grove Lane, Ancaster, ON L9K 0B7	2018/10/11	250.00	
Sozio, Patrizia	6 Embassy Dr, Hamilton, ON L8T 4Z8	2018/10/01	300.00	
Ghaddar, Hussein	966 Old Mohawl Rd W, Ancaster, ON L9G 3K9	2018/10/05	500.00	
Parente, Paul	35 Jerseyville Rd W, Ancaster, ON L9G 1A1	2018/10/11	500.00	
Tan. Liansi	29 Springview Dr, Brampton, ON L6X 4M3	2018/10/11	150.00	
Bastos, Maria	564 4th Concession W, Waterdown, ON L8B 1J5	2018/10/11	500.00	
Trikas, Michael	43 Ivy Lea Pl, Hamilton, ON L8T 3R5	2018/10/08	300.00	
Moccio, Matthew	12 Hackney Crt, Ancaster, ON L9K 1M3	2018/10/22	300.00	
Beume, Nicole J	440 John Frederick Dr, Ancaster, ON L9G 2R2	2018/10/19	500.00	
Abraham, Matthew	87 East Ave N, Hamilton, ON L8L 5H6	2018/10/19	350.00	
Tofano, Sylvia	384 Sixteen Mile Creek Dr, Oakville, ON L6M 0Z3	2018/10/19	500.00	
Reda, Youssef	90 - 1169 Garner Rd E, Ancaster, ON L9G 3Z9	2018/12/11	500.00	
Reda, Mohamed	19 Thouroughbred Blvd, Ancaster, ON L9K 1L2	2018/12/11	500.00	
			31,850.00	

# CLEMENT FEIERABEND

*Professional Corporation*

Sunshine Plaza  
1104 Fennell Avenue East, Suite 222  
Hamilton, Ontario L8T 1R9

Tel : (905) 385-3254 1-800-420-6801  
Fax: (905) 574-1383 1-800-420-6638  
E-mail: [clement@cfca.ca](mailto:clement@cfca.ca)

March 22, 2019

## INDEPENDENT AUDITOR'S REPORT

To Tom Jackson, Candidate, and Janet Pilon, Acting City Clerk for The City of Hamilton

### *Qualified Opinion*

I have audited the campaign period financial statement of Tom Jackson which comprises of the statement of income and expenses for the campaign period from June 21, 2018 to December 31, 2018. The financial statement has been prepared by the candidate based on the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act, 1996* and guidance issued by the Ontario Ministry of Municipal Affairs.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statement presents fairly, in all material respects, the income and expenses of Tom Jackson for the campaign period from June 21, 2018 to December 31, 2018 in accordance with the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act, 1996* and the guidance issued by the Ontario Ministry of Municipal Affairs.

### *Basis for Qualified Opinion*

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of Tom Jackson and I was not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period from June 21, 2018 to December 31, 2018.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of my report. I am independent of Tom Jackson in accordance with the ethical requirements that are relevant to my audit of the financial statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statement*

The Candidate is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act, 1996* and guidance issued by the Ontario Ministry of Municipal Affairs and for such internal control as he determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statement*

My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

March 22, 2019

Tom Jackson, Candidate, and Janet Pilon, Acting City Clerk for the City of Hamilton

As part of an audit in accordance with Canadian generally accepted auditing standards, I execute professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.

I communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

*Clement Feierabend, CPA, CA*

**CLEMENT FEIERABEND PROFESSIONAL CORPORATION**  
Authorized to practise public accounting by Chartered Professional  
Accountants of Ontario