DAVID LIBMAN, MBA Chartered Accountant

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AUDITOR'S REPORT

TO: The Chief Electoral Officer, Elections Canada

TO: Stephen D. Best, Chief Agent, AAEV Party of Canada

I have audited the Registered Party Return in Respect of General Election Expenses of the Animal Alliance Environment Voters Party of Canada (AAEVPC) in accordance with section 429 of the Canada Elections Act. The information contained in form EC 20240 is the responsibility of management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

My verification of these expenses was limited to the amounts recorded in the records of the party and I was not able to determine whether any adjustments might be required to these expenses.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the expenses referred to in the preceding paragraph, this financial statement presents fairly, in all material respects, as on the Registered Party Return in Respect of General Election Expenses of the AAEVPC and is in accordance with Canadian generally accepted accounting principles.

Vaughan, Ontario, Canada August 4, 2006

Chartered Accountant