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Auditor's Report

Eric Hebert Federal Secretary
New Democrats Of Canada Association

I have audited the Summary Of Election Expenses Incurred (prepared in accordance with the accounting requirements of the Canada Elections Act and the accounting guidelines issued by the Chief Electoral Officer) in respect of the election expenses incurred by the New Democratic Party Of Canada during the federal election held on the 23th day of January, 2006. This financial information is your responsibility as Chief Agent of the Party. My responsibility is to express an opinion on this financial information based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards and the requirements of the Canada Elections Act. Canadian Generally accepted auditing standards require that I plan and Perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by the Chief Agent, as well as evaluating the overall presentation of the financial information. The Act does not, however, require me to report, nor was it practicable for me to determine, that the accounting records include all transactions relating to the election expenses incurred by the Party.

In my opinion, the Summary of Election Expenses Incurred presents fairly, in all material respects, the financial transactions contained in the books and records of the Party in accordance with the accounting requirements of the Canada Elections Act and the accounting guidelines issued by the Chief Electoral Officer.


R. William Lyon
Chartered Accountant

Mountain, Ontario
July 11, 2006