



**Suntharalingam
Professional Corporation**
Chartered Accountants and Advisors

AUDITOR'S REPORT

To David Rigby, Chief Agent

Communist Party of Canada
290A Danforth Avenue
Toronto Ontario
M4K 1N6

We have audited the Registered Party Return in respect of General Election Expenses (the "Return") of the **Communist Party of Canada** for election expenses incurred during the general election held on **May 2, 2011**. Our audit was designed to enable us to report as required under Section 430(1) of the Canada Elections Act. This Return is the responsibility of the Chief Agent of the Communist Party of Canada. Our responsibility is to express an opinion on this Return based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards and the requirements of the Canada Elections Act (the "Act"). Canadian generally accepted auditing standards require that we 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 Canada Elections Act does not, however, require us to report nor was it practicable for us to determine that the accounting records include all transactions of the Communist Party of Canada for the general election held on May 2, 2011.

In our opinion, the Registered Party Return in Respect of General Election Expenses of the Communist Party of Canada presents fairly, in all material respects, the information contained in the financial records on which the Return is based, in accordance with Section 430(1) of the Canada Elections Act and the accounting guidance issued by Elections Canada.

Toronto Ontario
August 5, 2011

A handwritten signature in blue ink that reads "K. Suntharalingam, CA".

Licensed Public Accountants
Chartered Accountants