



**Suntharalingam & Associates  
Chartered Accountants**

**AUDITOR'S REPORT**

To David Rigby, Chief Agent  
Communist Party of Canada  
290 A Danforth Avenue  
Toronto Ontario  
M4K 1N6

We have audited the Registered Party Return in respect of the election expenses incurred by the **Communist Party of Canada** for the **June 28, 2004** general election, setting out that portion of the costs of the national office declared as election expenses. Our responsibility is to express an opinion on these election expenses based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurances whether the election expenses incurred by the **Communist Party of Canada** are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of election expenses as reported. An audit also includes assessing the accounting principles used and various estimates made by the Chief Agent, as well as evaluating the guidelines issued by the Chief Electoral Officer.

In our opinion, the auditing procedures on election expenses are subject to limitation determined by the extent of any omissions, if any, from the accounting records of the **Communist Party of Canada** relating to **June 28, 2004** general election. Therefore, our examination of financial transactions was directed to transactions recorded in the accounting records of the **Communist Party of Canada**. The election expenses contained within the accounting records are presented fairly in all material respects.

*Handwritten:* NWS  
04-12-08

Toronto Ontario  
November 16, 2004

*Handwritten signature:* Suntharalingam & Associates

Chartered Accountants