

DAVID LIBMAN, MBA
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To Chief Electoral Officer, Elections Canada
To Stephen Best, Chief Agent AAEV Party of Canada

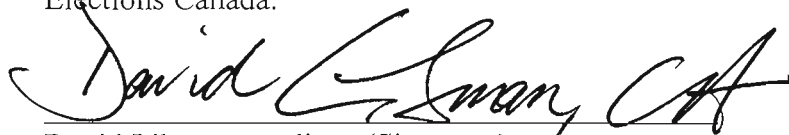
October 14th, 2008 General Election

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

I have conducted my audit in accordance with generally accepted auditing standards. 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 management, 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 general election transactions relating to the AAEV Party of Canada. Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records.

In my opinion, the Registered Party Return of the General Election Expenses of the AAEV party of Canada presents fairly, in all material respects, the information contained in the financial records on which it is based in accordance with the accounting requirements of the *Canada Elections Act* and the accounting guidelines issued by Elections Canada.



David Libman, Auditor, (Signature)

City: Toronto, Ontario
Date: November 17, 2008.