

# Gary A. Rozon

Certified Management Accountant  
Certified Government Auditing Professional  
Auditor

156 Redpath Drive  
Ottawa ON  
K2G 6K5

## Auditors' Report

To: Chief Agent, Marijuana Party

I have audited the Registered Party Return in respect of General Election Expenses (the "Return") of the Marijuana Party of Canada for election expenses incurred during the General Election, held on October 14, 2008. The audit was designed to enable me to report as required under Section 430(1) of the Canada Elections Act. These financial statements are the responsibility of the Party's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with Canadian Generally Accepted Auditing Standards and with the requirements of the Canada Elections Act (the "Act"). Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement preparation. The Canada Elections Act does not, however, require me to report nor was it practical for me to determine that the accounting records include all transactions of the Marijuana Party of Canada for the general election held on October 14, 2008.

In my opinion, the Return presents fairly, in all material respects, the information contained in the Return in accordance with Section 430(1) of the Canada Elections Act and the accounting guidance issued by Elections Canada.

The total election expenses in the Return are \$0.00

Ottawa, Ontario  
May 12, 2009

