



Financial Statement - Auditor's Report
Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 2 0 1 8 | 0 5 | 0 1 to 2 0 1 8 | 1 2 | 3 1

- Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)
Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot
Last Name or Single Name: Thomson
Given Name(s): Wayne Stanley
Office for which the candidate sought election: Councillor
Ward name or no. (if any): N/A
Municipality: Niagara Falls
Spending Limit - General: \$ 56,738.65
Spending Limit - Parties and Other Expressions of Appreciation: \$ 5,673.86

I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Wayne Thomson, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate (handwritten signature)

Date (yyyy/mm/dd) (handwritten: Mar 21 / 2019)

Date Filed (yyyy/mm/dd): 2019/03/21
Time Filed: 1:15 pm
Initial of Candidate or Agent (if filed in person)
Signature of Clerk or Designate



**Expenses not subject to spending limits**

Accounting and audit	+ \$	3,333.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	67.25	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>3,400.75</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 58,679.24 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 – D2)</b>	<b>= \$</b>		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	<b>= \$</b>		<b>D3</b>

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 - Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	2,349.24
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	1,050.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	55,280.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>58,679.24 1A</b>

**Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached list			55,280.00	
<b>Total</b>			<b>55,280.00</b>	

Additional information is listed on separate supplementary attachment

**WAYNE THOMSON  
2018 MUNICIPAL CAMPAIGN  
LIST OF CONTRIBUTORS FOR CONTRIBUTIONS IN EXCESS OF \$100**

											\$
Mr. Joseph	Desantis	105-4025 Dorchester Road	Niagara Falls, ON	L2E 7K8	June	1	2018	500.00			
Mr. Aaron	Mowbray	7888 Cathedral Drive	Niagara Falls, ON	L2H 2Z3	June	1	2018	800.00			
Mr. Dan	Mowbray	7888 Cathedral Drive	Niagara Falls, ON	L2H 2Z3	June	1	2018	1,200.00			
Mr. Angelo	Muraco	2122 Catharine Crescent	Niagara Falls, ON	L2J 4L6	June	1	2018	300.00			
Mr. Costanzo	Orsini	7720 St. Augustine Drive	Niagara Falls, ON	L2H 2X2	June	1	2018	750.00			
Mr. Mike	Piccirillo	3305 Matthews Drive	Niagara Falls, ON	L6Z 3G2	June	1	2018	400.00			
Mr. Brian	Sinclair	5627 Main Street	Niagara Falls, ON	L2G 5Z2	June	1	2018	500.00			
Mr. Larry	Vann	14852 Niagara River Parkway	Niagara-on-the-Lake, ON	L0S 1J0	June	1	2018	1,000.00			
Mr. Richard	MacLeod	2172 Stevensville Road	Stevensville, ON	L0S 1S0	June	29	2018	200.00			
Ms. Maria	Guizzetti	21 High Point Road	Toronto, ON	M3B 2A3	June	29	2018	1,200.00			
Mr. Daniele	Guizzetti	21 High Point Road	Toronto, ON	M3B 2A3	June	29	2018	1,200.00			
Mr. Thomas	Rankin	8 Northcliff Drive	St. Catharines, ON	L2T 3V4	June	29	2018	500.00			
Mr. Daniel	Bouwman	3994 Bridgewater Street	Niagara Falls, ON	L2G 6H7	June	29	2018	250.00			
Mr. Len	Cade	7112 Waterloo Drive	Niagara Falls, ON	L2J 1E2	June	29	2018	200.00			
Mr. Faisal	Merani	40125 Bridgewater Street	Niagara Falls, ON	L2G 6H7	June	29	2018	1,200.00			
Mr. Luigi	Grottola	7212 Lionshead Avenue	Niagara Falls, ON	L2G 0A6	June	29	2018	500.00			
Mr. Ravinder	Singh	67 Deerchase Circle	Woodbridge, ON	L4H 1B4	June	29	2018	500.00			
Mr. Frank	Lapenna	5631 Victoria Avenue	Niagara Falls, ON	L2G 3L5	June	29	2018	400.00			
Mr. Eric	Marcon	2824 Pheasant Lane	Niagara Falls, ON	L2J 4A5	June	29	2018	400.00			
Mr. George	Bahdi	3672 Matthews Drive	Niagara Falls, ON	L2H 2Y9	June	29	2018	1,200.00			
Ms. Delia	Iafraite	2334 St. Paul Avenue, RR1	Niagara Falls, ON	L2E 6S4	June	29	2018	500.00			
Mr. Andrew	Panko	372 Warner Road, RR4	Niagara-on-the-Lake, ON	L0S 1J0	June	7	2018	250.00			
Mr. Vittorio	Decaria	1 Southgate Circle	St. Catharines, ON	L2T 4B6	August	1	2018	1,200.00			
Mr. Nasser	Dahoui	5739 McGrail	Niagara Falls, ON	L2G 3R4	August	1	2018	1,200.00			
Ms. Violet	Kekic	3299 Avery Boulevard	Niagara Falls, ON	L2G 0J8	August	1	2018	200.00			
Mr. Enrico	Menechella	6700 Fallsview Boulevard	Niagara Falls, ON	L2G 3W6	August	1	2018	1,200.00			
Mr. David	Mascia	8151 Costabile Drive	Niagara Falls, ON	L2H 3L2	August	1	2018	1,200.00			
Mr. Kamal	Mattar	10 St. David Street	Toronto, ON	M5A 1Y1	July	10	2018	500.00			
Mr. John	Lapenna	4058 Detenbeck Road	Niagara Falls, ON	L2G 0K9	August	1	2018	400.00			
Ms. Billie	Hawkswell	14647 Niagara River Parkway	Queenston, ON	L0S 1L0	August	1	2018	600.00			
Ms. Tish	Dibellonia	3505 Cardinal Drive	Niagara Falls, ON	L2H 2X3	August	1	2018	500.00			
Mr. Ian	Paul	14 Front Street	Queenston, ON	L0S 1L0	August	1	2018	1,200.00			
Mr. Julian	Zarafonitis	4465 Latina Crescent	Niagara Falls, ON	L2E 7C3	August	1	2018	200.00			

Mr. Charles	Burland	1601 York Road	Niagara-on-the-Lake, ON	L0S 1J0	August	1	2018	1,200.00
Mr. Harry	Oakes	4960 Clifton Hill, P.O. Box 60	Niagara Falls, ON	L2E 6S8	August	1	2018	1,200.00
Ms. Laurie	Oakes	6654 January Drive	Niagara Falls, ON	L2J 4J4	August	1	2018	1,200.00
Mr. Simo	Rudan	4500 Beechwood Road	Niagara Falls, ON	L2H 0R3	September	6	2018	1,200.00
Ms. Irena	Rudan	14710 Niagara River Parkway	Niagara-on-the-Lake, ON	L0S 1J0	September	6	2018	1,200.00
Mr. Antonio	Vommero	11911 Niagara Parkway	Niagara Falls, ON	L2E 6S6	September	6	2018	250.00
Ms. Gloria	Marino	3492 Matthews Drive	Niagara Falls, ON	L2H 2Z4	September	6	2018	1,000.00
Ms. Connie	Zappitelli	5678 Dorchester Road	Niagara Falls, ON	L2G 5S3	September	6	2018	250.00
Ms. Judy	Coutu	100 Melrose Drive, RR 1	Niagara-on-the-Lake, ON	L0S 1J0	September	6	2018	1,000.00
Mr. Robert	O'Dell	266 Riverview Boulevard	St. Catharines, ON	L2T 3N4	September	6	2018	150.00
Mr. Nick	Vaccaro	5252 Kitchener Street	Niagara Falls, ON	L2G 1B3	September	6	2018	500.00
Mr. Peter	Lesdow	Suite 6, 6710 Drummond Road	Niagara Falls, ON	L2G 4P1	September	6	2018	650.00
Mr. Dino	DiCienzo	P.O. Box 1012, Stn Main	Niagara Falls, ON	L2E 6W7	September	6	2018	1,200.00
Mr. R	Furtney	240 Highland Avenue	Fort Erie, ON	L2A 2X7	September	6	2018	1,200.00
Mr. George	Yerich	6447 Rockcliffe Estates	Niagara Falls, ON	L2J 4K7	September	6	2018	1,000.00
Mr. Patrick	Steier	8237 Mount Olive Crescent	Niagara Falls, ON	L2H 2Y9	September	6	2018	200.00
Mr. Cosmo	Menechella	6511 Rockcliffe Estates	Niagara Falls, ON	L2J 4K7	September	6	2018	200.00
Ms. Laura	Menechella	6841 Christine Court	Niagara Falls, ON	L2J 4L6	September	6	2018	200.00
Mr. Alfredo	Costabile	RR 1, 1701 Thorold Townline Road	Niagara Falls, ON	L2E 6S5	September	6	2018	1,000.00
Mr. George	Waters	6794 Carmella Place	Niagara Falls, ON	L2J 4J4	September	6	2018	200.00
Ms. Joy	DiCosimo	6623 January Drive	Niagara Falls, ON	L2J 4J4	September	6	2018	750.00
Mr. Frank	DiCosimo	14757 Niagara Parkway	Niagara-on-the-Lake, ON	L0S 1J0	September	6	2018	750.00
Mr. Joseph	DiCosimo	74 Melrose Drive	Niagara-on-the-Lake, ON	L0S 1J0	September	6	2018	750.00
Ms. Anita	Filippelli	3371 Matthews Drive	Niagara Falls, ON	L2H 2Z3	September	6	2018	750.00
Ms. Yvonne	Collins	6719 January Drive	Niagara Falls, ON	L2J 4J4	September	6	2018	230.00
Mr. Sandy	Valleriani	55 East Main Street	Welland, ON	L3B 3W4	September	6	2018	500.00
Mr. Carmelo	Menechella	4252 Front Street	Niagara Falls, ON	L2G 6G5	September	6	2018	200.00
Mr. Victor	Menechella	6700 Fallsview Boulevard	Niagara Falls, ON	L2G 3W6	September	6	2018	200.00
Mr. Luigi	Marone	9179 Tapestry Court	Niagara Falls, ON	L2H 0E1	September	6	2018	500.00
Mr. Anthony	Lucisano	6708 Richard Crescent	Niagara Falls, ON	L2H 0A9	September	6	2018	200.00
Ms. Rita	Visca	11179 Niagara Parkway	Niagara Falls, ON	L2G 0P3	September	6	2018	500.00
Ms. Jo-Ann	Sacco	6082 Mountaingate Drive	Niagara Falls, ON	L2J 4H8	September	6	2018	200.00
Ms. Sue	Mingle	2683 Portage Road	Niagara Falls, ON	L2J 2J5	October	3	2018	1,000.00
Mr. Ranko	Vuksan	7959 Oakridge Drive	Niagara Falls, ON	L2H 2W2	October	3	2018	300.00
Mr. Lorenzo	D'Amico	4982 Heather Avenue	Niagara Falls, ON	L2E 5J2	October	3	2018	500.00
Mr. James	Kaufman	P.O. Box 782	Niagara-on-the-Lake, ON	L0S 1J0	October	3	2018	1,200.00
Mr. Fernando	Pingue	79 Derby Road	Crystal Beach, ON	L0S 1B0	October	3	2018	1,000.00

Mr. Vince	DiCosimo	3391 Matthews Drive	Niagara Falls, ON	L2H 2Z3	October	3	2018	750.00
Mr. Anthony	DiGiacomo	6467 Rockcliffe Estates	Niagara Falls, ON	L2J 4K7	October	3	2018	200.00
Mr. Suphi	Tokuc	34 Barbican Trail	St. Catharines, ON	L2T 4A3	October	3	2018	300.00
Mr. Michael	Yerich	8044 Sarah Street	Niagara Falls, ON	L2G 6T5	October	3	2018	1,000.00
Mr. George	Stewart	8365 Biggar Road, RR 1	Port Robinson, ON	L0S 1K0	October	3	2018	200.00
Mr. Tim	Masterson	4410 Beechwood Road	Niagara Falls, ON	L2E 6S4	October	16	2018	300.00
Mr. Mark	Basciano	15 Brooklyn Court	St. Catharines, ON	L2N 7S6	October	16	2018	1,000.00
Mr. Franco	Colangelo	7090 Mount Forest Lane	Niagara Falls, ON	L2J 3Z3	October	16	2018	250.00
Mr. Zoran	Cocov	12 Regentview Drive	Brampton, ON	L6Z 3G2	October	16	2018	1,200.00
Mr. Michele	Colaneri	767 Queenston Road	Niagara-on-the-Lake, ON	L0S 1J0	October	17	2018	500.00
Mr. Navid	Qureshi	3628 Matthews Drive	Niagara Falls, ON	L2H 2Z1	October	17	2018	300.00
Mr. Larry	Vaughn	10610 Willoughby Drive	Niagara Falls, ON	L2G 9C3	October	19	2018	600.00
Mr. James	Vaughn	3266 Galt Crescent	Niagara Falls, ON	L2G 7R9	October	19	2018	600.00
Mr. Anthony	Candeloro	353 Townline Road	Niagara-on-the-Lake, ON	L0S 1J0	October	19	2018	300.00
Mr. Domenic	Dilalla	3293 Saint George Avenue	Niagara Falls, ON	L2J 2P5	October	19	2018	300.00
Mr. Arduino	Sorge	8087 Beaver Glen Drive	Niagara Falls, ON	L2H 3K5	October	19	2018	300.00
Mr. Joseph	Candeloro	45 Kenmir Avenue	St. Davids, ON	L0S 1J1	October	19	2018	300.00
								<u>55,280.00</u>





Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
		2,349.24
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b> 2,349.24

**Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign**  
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Signs	2006/09/01	K. Feren	97	646.02
Signs	2006/09/01	K. Feren	5	769.50
Signs	2006/09/01	K. Feren	4	296.40
Sign alterations	2006/09/01	K. Feren	4	637.32
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b> 2,349.24

**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity N/A

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**

= \$ \_\_\_\_\_

**Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II (include in Part 1 of Schedule 1)**

= \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III (include under Income in Box C)**

= \$ \_\_\_\_\_

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)**

= \$ \_\_\_\_\_

**Auditor's Report***Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant, Chartered Accountant

Municipality

Niagara Falls

Date (yyyy/mm/dd)

2018/01/03

**Contact Information**

Last Name or Single Name

Haskin

Given Name(s)

A. William

Licence Number

1-8564

Address

Suite/Unit No.

14

Street No.

3531

Street Name

Portage Road

Municipality

Niagara Falls

Province

Ontario

Postal Code

L2J 2K5

Telephone No. (including area code)

905 356-7782

Email Address

haskinca@vaxxine.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Haskin CPA, CA

**WAYNE THOMSON 2018 MUNICIPAL ELECTION CAMPAIGN**

## **INDEPENDENT AUDITOR'S REPORT**

To Wayne Thomson for submission to the clerk with whom your nomination was filed, in accordance with section 78 of the *Municipal Elections Act, 1996*.

I have audited the accompanying Financial Statement – Auditor's Report Candidate - Form 4 (the "Statement") of the Wayne Thomson 2018 Municipal Election Campaign for the period of May 1, 2018 to December 31, 2018.

The Statement has been prepared by the candidate based on the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

### ***The Candidate's Responsibility for the Statement***

The candidate is responsible for the preparation of the Statement in accordance with the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing and for such internal controls as the candidate determines necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on the Statement based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

***Basis for Qualified Opinion***

Due to the inherent nature of the transactions of municipal election campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

***Qualified Opinion***

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the Financial Statement – Auditor's Report Candidate - Form 4 of the Wayne Thomson 2018 Municipal Election Campaign for the period May 1, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

***Basis of Accounting***

Without modifying my opinion, I draw attention to the fact that the Statement has been prepared in accordance with the accounting treatment described by Section 78 of the *Municipal Elections Act, 1996*. The Statement is prepared to assist the candidate to meet the requirements of Section 78 of the *Municipal Elections Act, 1996*. As a result, the Statement may not be suitable for another purpose.

Niagara Falls, Ontario  
February 7, 2019

**A. WILLIAM HASKIN**  
Chartered Professional Accountant  
Chartered Accountant  
Licensed Public Accountant