

**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. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

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)

YYYY	MM	DD
2 0 1 8	0 7	1 2

 to

YYYY	MM	DD
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

Sanderson

Given Name(s)

John

Office for which the candidate sought election

Regional Councillor

Ward name or no. (if any)

3&4

Municipality

Brampton

Spending Limit - General

\$ 52,214.00

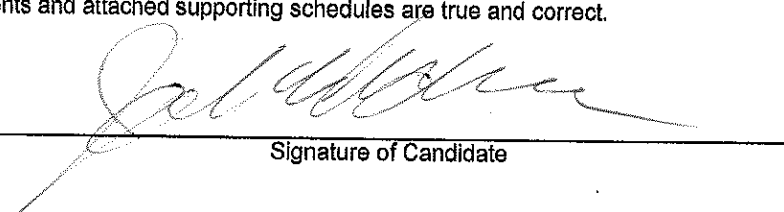
Spending Limit - Parties and Other Expressions of Appreciation

\$ 5,221

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

Box B: Declaration

I, John Sanderson, 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

29/03/19

2019/01/15

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/29	11:48am		

Box C: Statement of Campaign Income and Expenses**LOAN**Name of bank or recognized lending institution N/A

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	62,682.05
Revenue from items \$25 or less	+ \$	20.00
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	62,702.05 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	
Advertising	+ \$	12,048.65
Brochures/flyers	+ \$	3,449.17
Signs (including sign deposit)	+ \$	6,528.00
Meetings hosted	+ \$	421.54
Office expenses incurred until voting day	+ \$	2,514.89
Phone and/or internet expenses incurred until voting day	+ \$	1,356.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	4,500.00
Bank charges incurred until voting day	+ \$	6.40
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Polls	+ \$	1,808.00
2. Calls	+ \$	16,046.00
3. Database	+ \$	2,938.00
4. Vehicle Wrap	+ \$	339.00
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	51,955.65 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election Night Party	+ \$	3,401.69
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	3,401.69 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,130.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	216.74	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	1,000.00	
Bank charges incurred after voting day	+ \$	8.60	
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. _____	+ \$		
Total Expenses not subject to spending limits	= \$	2,355.34	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 57,712.68 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	4,989.37	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	80,623.16	D2
Total (D1 - D2)	= \$	-75,633.79	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-75,633.79	D3

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)	+ \$ _____
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).	+ \$ <u>20.00</u>
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).	+ \$ <u>62,682.05</u>
Less: Contributions returned or payable to the contributor	- \$ _____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ _____
Total Amount of Contributions (record under Income in Box C)	= \$ <u>62,702.05</u> 1A

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			62,682.05	
Total			62,682.05	

Additional information is listed on separate supplementary attachment

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 62,682.05 1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A		

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

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 \$
N/A				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

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.	<u>N/A</u>	+	\$	
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.	<u>N/A</u>	+	\$	
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.	<u>N/A</u>	+	\$	
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
 CPA, CA

Municipality
 Brampton

Date (yyyy/mm/dd)
 2019/03/19

Contact Information

Last Name or Single Name
 Holloway

Given Name(s)
 Mike

Licence Number
 1-15237

Address

Suite/Unit No. 310	Street No. 57	Street Name MILL ST. N.
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Municipality
 BRAMPTON

Province
 ON

Postal Code
 L6X 1Z9

Telephone No. (including area code)
 (905) 453-7878

Email Address
 mike@mikeholloway.ca

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.

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Table 1

Name	Name Address	Date	Amount
Aug - Dec 18			
Adam Deangelis	135 Rushworth Crescent Kleinburg, ON L0J 1C0	09/29/2018	1,200.00
Aldo Ferri	8605 Heritage Road Brampton, ON L6Y 0E4	10/13/2018	500.00
Allan Brannon	1477 Lakeshore Road Unit 203 Burlington, ON L7S 1B5	09/29/2018	1,000.00
Anita Grasso	17 Auburndale Drive Thornhill, ON L4J 9C1	10/13/2018	750.00
Anna Deangelis	135 Rushworth Crescent PO Box 145 Kleinburg, ON L0J 1C0	09/29/2018	1,200.00
Avi Zucker	432 Lytton Blvd. Toronto, ON M5N 1S4	10/12/2018	1,200.00
Balli Singh	202-16 Rutherford Road South Brampton, ON L6W 3J1	09/29/2018	100.00
Barb Rocket	28 Pine Tree Crescent Brampton, ON L6W 1C8	08/17/2018	500.00
Benjamin Hallett	4610 Cornerstone Drive Burlington, ON L7M 0C9	09/29/2018	500.00
Blair McArthur	8050 Woodbine Avenue Markham, ON L3R 2N8	10/13/2018	1,200.00
Bob Peacock	12 Hawthorne Court Belfountain, ON L7K 0G2	08/17/2018	1,250.00
Brian Perras	12520 Dixie Road RR #4, LCD 1 Brampton, ON L6T 3S1	08/17/2018	1,200.00
Brian Sutherland	707 Willard Avenue Toronto, ON M6S 3S7	09/29/2018	500.00
Bruce Reed	10378 Heritage Road Brampton, ON L7A 0E7	09/29/2018	1,000.00
Carlo Degasperis	127 Pine Valley Crescent Woodbridge, ON L4L 2W5	09/29/2018	400.00
Carlo Vitali	151 Flatbush Avenue Woodbridge, ON L4L 8K1	09/29/2018	450.00
Catherine Sterritt	73 Main Street South Brampton, ON L6Y 1M9	09/29/2018	500.00
Claudio Maggioni	27 Brookshill Crescent Richmond Hill, ON L4B 3J2	09/29/2018	1,200.00
Claudio Memme	71 Buttermill Avenue Concord, ON L4K 3X2	09/29/2018	400.00
Dan Baruch	69 Aldershot Crescent North York, ON M2P 1L7	08/17/2018	1,000.00
Darren Steedman	57 Pointon Street Aurora, ON L4G 0J9	10/13/2018	750.00
David Memme	328 Palmerston Blvd. Toronto, ON M6G 2N6	09/29/2018	400.00
David Posluns	33 Gordon Road Toronto, ON M2P 1E2	10/13/2018	500.00
David Schaeffer	7 Fallingbrook Drive Scarborough, ON M1N 1B3	10/12/2018	1,000.00
David Stewart	1792 Grosvenor Place Mississauga, ON L5L 3V8	09/29/2018	450.00
Davide Pellegrini	4 Shamokin Drive North York, ON M3A 3H6	10/12/2018	1,200.00
Deena Pantalone	132 South Drive Toronto, ON M4W 1S1	10/12/2018	1,200.00
Demosthenis Yiannakis	1468 Santa Rosa Court Mississauga, ON L5V 1H7	10/12/2018	100.00
Denis Kafes	62 Colonel Bertram Rd Brampton, ON L6Z 4P5	10/12/2018	100.00
Doug Munro	6 Edgeforest Drive Brampton, ON L6P 0E1	08/17/2018	1,250.00
Edward Weisz	50 Fleming Drive North York, ON M2K 2N9	08/17/2018	1,000.00
Elizabeth Harding	785 Canyon Street Mississauga, ON L5H 4M3	10/12/2018	1,000.00
Fabio Mazzocco	1385 Hollyood Avenue Mississauga, ON L5G 3J5	09/29/2018	400.00
Giancarlo Degasperis	34 James Stokes Court King City, ON L7B 0M8	09/29/2018	400.00
Grant Gibson	63 Main Street South, Unit #2 Brampton, ON L6Y 1M9	09/29/2018	500.00
Heather Mullin	14 Grand Circuit Court Brampton, ON L6Y 1A4	10/13/2018	1,000.00
Henna Chaudry	1385 Hollyood Avenue Mississauga, ON L5G 3J5	09/29/2018	500.00
Howard Kerbel	26 Lesmill Road Unit 3 Toronto, ON M3B 2T5	10/12/2018	1,200.00
J. D'Angelo	16 Eden Vale Drive King City, ON L7B 1L8	09/29/2018	400.00
James D'Orazio	58 Maplewood Road Mississauga, ON L5G 2M6	10/13/2018	800.00
Jean Drouin	14 Pasadena Avenue Brampton, ON L6P 2W3	09/29/2018	1,200.00
Jeffrey Kerbel	74 The Bridle Path Toronto, ON M3B 2B1	10/12/2018	1,200.00

Name	Name Address	Date	Amount
Joey Uncao	12 Parkway Avenue Thornhill, ON L4J 1Y3	09/29/2018	400.00
Jolie Leung	218 Milverton Blvd. Toronto, ON M4J 1V5	09/29/2018	500.00
Jorge Macedo	485 Glen Park Avenue Toronto, ON M6B 2E9	09/29/2018	1,000.00
Judith Strachan	12 Huttonville Drive Brampton, ON L6X 0C1	08/17/2018	1,250.00
Katherine Roberts	256 Tuck Drive Burlington, ON L7L 2R1	09/29/2018	500.00
Kevin Singh	2173 Turnberry Road Burlington, ON L7M 4P8	10/12/2018	500.00
Kulwinder Brar	78 Dewside Drive Brampton, ON L6R 3Y3	10/12/2018	1,200.00
Lidia Maio	14 Elmbank Road Thornhill, ON L4J 2B7	09/29/2018	400.00
Linda Robson	9206 24 Sideroad Hillsburgh, ON N0B 1Z0	10/12/2018	1,200.00
Lois Rice	261 Church Street Suite 303 Oakville, ON L6J 1N7	09/29/2018	500.00
Louis Duggan	115 First St Suite 233 Collingwood, ON L9Y 4W3	10/12/2018	500.00
Manpreet Virk	36 Ladbrook Crescent Brampton, ON L6X 5H7	10/12/2018	800.00
Mark Parsons	3447 No. 1 Sideroad Burlington, ON L7M 0X1	10/12/2018	1,000.00
Martin Bernholtz	26 Sanibel Crescent Thornhill, ON L4J 8G9	10/12/2018	1,200.00
Mary Vitullo	195 Orr Avenue Woodbridge, ON L4L9A7	09/29/2018	1,000.00
Mauro Baldassarra	8600 Dufferin Street Vaughn, ON L4K 5P5	10/12/2018	1,200.00
Moshe Tsherna	67 Woodvalley Crescent Vaughan, ON L6A 4J5	09/29/2018	1,000.00
Mr. Bryan Dawson	51 Pinebrook Circle Caledon, ON L7C 1C3	08/17/2018	1,250.00
Nicola Cortellucci	137 Bowes Road Concord, ON L4K 1H3	09/29/2018	1,200.00
Norie Manansala-Elahm	141 Nelson Street West Brampton, ON L6X 1E1	10/13/2018	200.00
Peter Kuipers	20 Melville Court Brampton, ON L6W 2S4	10/12/2018	200.00
Pierre Beaumier	77 Main Street South Brampton, ON L6Y 1M9	08/17/2018	632.05
Robert D'Orazio	58 Maplewood Road Mississauga, ON L5G 2M6	10/13/2018	800.00
Robert Hansen	58 Shelly Street Georgetown, ON L7G 3X3	09/29/2018	1,000.00
Rod Rice	75 Charles Street Georgetown, ON L7G 2Z6	09/29/2018	1,000.00
Ron Baruch	53 Beechwood Avenue Toronto, ON M2L 1J4	08/17/2018	1,000.00
Ryan Kerr	105 Winterton Court Orangeville, ON L9W 6Z2	09/29/2018	500.00
Sam Cini	28 Ecclestone Drive Brampton, ON L6X 3N7	09/29/2018	300.00
Sean Frankfort	410 Vesta Drive Toronto, ON M5P 3A5	09/29/2018	1,000.00
Shirley A. Reed	10378 Heritage Road Brampton, ON L7A 0E7	09/29/2018	1,000.00
Silvio Degasperis	43 Cowan Drive Woodbridge, ON L4L 7H4	09/29/2018	450.00
Steve Cowton	86 Flowertown Ave. Brampton, ON L6X 2K7	09/29/2018	200.00
Steven Weisz	50 Fleming Drive North York, ON M2K 2N9	08/17/2018	1,000.00
Teresa Doracin	1606 Kipper Avenue Mississauga, ON L5G 4E1	10/12/2018	1,000.00
Terry Korsiak	259 Carolyn Drive Oakville, ON L6K 3M4	10/12/2018	1,000.00
Vivian Voo	47 Truchard Avenue Markham, ON L6C 0N2	09/29/2018	1,200.00
William Kostenko	3 St Johns Road Brampton, ON L6P 0C5	10/12/2018	1,000.00

Aug - Dec 18

62,682.05

Mike Holloway C.A.
Professional Corporation
57 Mill Street North, Suite 310
Brampton, Ontario
L6X 1S9

INDEPENDENT AUDITOR'S REPORT

To the City of Brampton and the Region of Peel

Opinion

We have audited the financial statements of John Sanderson, Candidate, which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for John Sanderson, Candidate

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of John Sanderson, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to the income and expenses, assets or liabilities, and surplus or deficit.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Candidate's election campaign as at December 31, 2018, and the income and expenses for the campaign period from July 12, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with Canadian generally accepted accounting standards and the provisions of the Municipal Elections Act, 1996.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the John Sanderson, Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting standards and the provisions of the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Candidate is responsible for assessing the Campaign's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud error may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Candidate's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Campaign's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Campaign to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Brampton, Canada
March 5, 2019**

Mike Holloway C.A. Professional Corporation
Authorized to practise public accounting by
the Chartered Professional Accountants of Ontario