

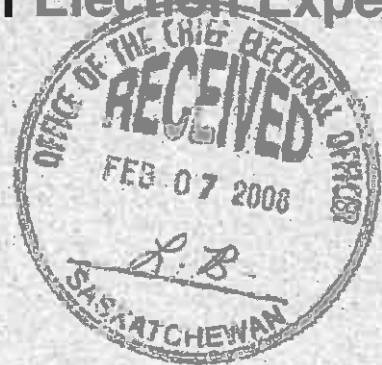
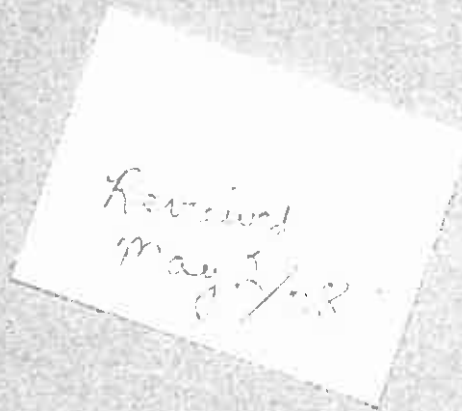


E-412

Form VV

The Election Act, 1996
Section 261
(Forms E-413 and E-414)
(rev. 2005)

Candidate's Return of Election Expenses

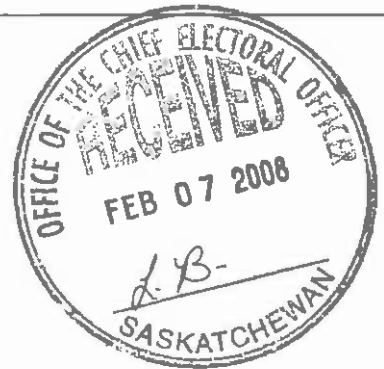


Norris Elfenbaum

Name of Candidate

Sask Party

Political Affiliation



AUDITORS' REPORT

Pursuant to the Election Act, 1996 of Saskatchewan

To Mr. Dwayne Walter
Business Manager of Morris Elfenbaum

We have audited the Candidate's Return of Election Expenses for the provincial election held November 7, 2007. This Return is the responsibility of the business manager. Our responsibility is to express an opinion on this return based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the return is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the return. An audit also includes assessing the accounting principles used and significant estimates made by the business manager, as well as evaluating the overall return presentation.

Due to the nature of the types of transactions inherent in any election campaign, it is impracticable through auditing procedures to determine that the accounting records include all transactions for the campaign period. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the business manager and candidate and we were not able to determine whether any adjustments might be necessary to contributions or expenses.

In our opinion, except for the effects of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions and expenses referred to in the preceding paragraph, this return presents fairly, in all material respects, the financial transactions of the candidate's campaign required by Section 261 of the Election Act, 1996 to be detailed in the return of election expenses for the provincial election held November 7, 2007.

Dudley & Company

Dudley & Company
Chartered Accountants LLP

Regina, Saskatchewan
February 5, 2008

On Behalf of

Morris Elfenbaum

Name of Candidate

Return

I, DWAYNE WALTER

of

58 Norwood Cres.

Name

Address

REGINA

S4R 0A1

Mailing Address (If different from the residential address)

Postal Code

Telephone Number Residence

in the Province of Saskatchewan, being the business manager of the above-named candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 7th day of November, in the constituency of Regina North-EAST

make the following Return respecting the election expenses of the said candidate.

Dwayne Walter

Signature of Business Manager

Jan. 25/08

Date

Note

1. This Return must be transmitted to the Returning Officer within three (3) months after Election Day.

Subsection 261(1)

2. This Return must be accompanied by the auditor's report to the business manager of the candidate on the information given in this Return.

Subsection 261(1)

3. The commercial value of goods and services donated (other than volunteer labour or goods valued at \$200.00 or less), and the difference between the amount paid and the commercial value of goods and services provided, are considered to be election expenses. If the total of "commercial value" is greater than the total of "amount paid" it is the larger of the two figures that is used in the calculation of election expenses incurred by the candidate. See definition of "commercial value", subsection 220(c).

4. A statement, signed and receipted, by the donor and by the business manager, supported by a verification from an independent commercial source of the amount expensed must be submitted when making claim of commercial value as an election expense.

Subsections 220(c) and 261(2)(a)

5. All payments of more than \$25.00 must be accompanied by a supplier document that states the particulars of the election expense and by a receipt or cancelled cheque that provides proof of payment. The supplier documents and proofs of payment must be submitted with this Return.

Section 255

Subsection 261(2)(i)

Designation of Reimbursement

I. Contributions Exceed Election Expenses

Section 269

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

- (a) where the candidate was endorsed by a registered political party, pay any reimbursement to the chief official agent of the registered political party or the business manager, as directed by the candidate. (Indicate below to whom reimbursement is to be paid.)

Sask Party Fund Inc.
Name of Payee
324 MacDonald Street, Regina Sask.
Address
S4N 6P6
Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay no reimbursement.

II. Contributions and Reimbursement Exceed Election Expenses

Section 270

If the value of all contributions received does not exceed the election expenses but the value of those contributions and the reimbursement calculated exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

- (a) where a candidate was endorsed by a registered political party, pay to the chief official agent of the registered political party or the business manager, as directed by the candidate, those contributions and the reimbursement less the election expenses and, (Indicate below to whom reimbursement is to be paid.)

Sask Party Fund Inc.
Name of Payee
324 MacDonald Street, Regina Sask.
Address
S4N 6P6
Postal Code

to the business manager an amount equal to the election expenses less the contributions received.

- (b) where a candidate was not endorsed by a registered political party, pay to the business manager an amount equal to the election expenses less the contributions received.

Summary of Contributions and Expenses

I. Contributions

Contributions (total page 4)

22860.00
\$ 16,960.00

II. Expenses

(a) Candidate's Campaign Expenses (total page 13)

\$ 225.19

(b) Petty Expenses (total page 14)

\$ ~~42.92~~ 214.56

(c) Hire of Premises (total page 15)

\$ ~~2544.00~~ 1247.16

(d) Advertising (total page 16)

\$ 8872.28

(e) Services (total page 17)

\$ 3478.64

(f) Goods Supplied (total page 18)

\$ 6750.29

(g) Travel and Hire of Vehicle (total page 19)

\$ 499.50

(h) Undisputed Claims Unpaid (total page 20)

\$ 0.00 21,287.62

TOTAL EXPENSES

\$ ~~22412.82~~

(i) Disputed Claims (total page 21)

\$ 0.00

Candidate Personal Expenses (total page 13)

\$ 0.00

Note: Total Expenses (excluding (h) above) is used for the calculation of the reimbursement.

Part I

Contributions

(a) Summary of Contributions

I. Value of Contributions

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who have provided money, goods or services for the use of the candidate by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	17	5760.00
2. Corporations	1	300.00
3. Trade Unions	0	0.00
4. Unincorporated Organizations or Associations	23	16,800.00 10,900
5. Any other Persons or Groups of Persons	0	0.00
Total Contributions	20 21	\$16,960.00 22,860.00

Total Contributions (Excluding Excess Amount)	16,960.00 22,860.00
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II. Contributions Exceed Election Expenses

Section 269

If the value of all contributions and any reimbursement received exceeds the election expenses incurred by or on behalf of the candidate, the candidate's business manager shall:

- (a) where a candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party or the candidate's constituency association, as directed by the candidate. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

Sask Party Fund INC.
Name of Payee
324 MacDonald Street, Regina, S4N 6P6
Address Postal Code

- (b) where a candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

III. Death or Withdrawal of Candidate

Section 271

If the candidate dies or withdraws from an election and prior to the death or withdrawal the value of all contributions to the candidate exceeds the candidate's election expenses, the candidate's business manager shall:

- (a) where the candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

Sask Party Fund Inc.
Name of Payee
324 MacDonald Street, Regina, S4N 6P6
Address Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

Further, if the candidate dies or withdraws before appointing a business manager, the candidate's estate or the candidate shall pay the excess amount in accordance with the above.

Part I

Contributions

(b) Detail of Contributions

Contributions include money provided to or on behalf of the candidate without compensation from the candidate and includes donations in kind.

Detail of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received for the use of the candidate in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the business manager, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (ss. 261(3)).

Revenue received by a candidate from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the business manager where claimed as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently.

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00.

[illegible]

List additional contributors on separate sheet provided and affix to this Return.

List Attached Yes / No Number of Pages 0

Number of Contributors

Total Amount of all Category (A) Contributions

1 \$300.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received, from any corporation, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

0 0.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any corporation, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

0 0.00

Total Number of Contributors

Total Contributions

(Sum of Categories (A), (B) and (C))

1 — \$ 300.00

Enter Totals on Part 1(a) Summary of Contributions Line 2.

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00.

[illegible]

List additional contributors on separate sheet provided and affix to this Return.

List Attached Yes / No Number of Pages 0

Number of Contributors

Total Amount of all Category (A) Contributions

0 0.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received, from any trade union, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

0 0.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any trade union, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

0 0.00

Total Number of Contributors

Total Contributions

(Sum of Categories (A), (B) and (C))

0 0.00

Enter Totals on Part 1(a) Summary of Contributions Line 3.

Schedule: 4. Unincorporated Organizations or Associations

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00.

[illegible]

List additional contributors on separate sheet provided and affix to this Return.

List Attached Number of Pages 0
Yes / (No)

Number of Contributors

Total Amount of all Category (A) Contributions

3 ~~2~~ 16,800.00
10,900.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received, from any unincorporated organization or association, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

0
0.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any unincorporated organization or association, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

0 0.00

Total Number of Contributors

Total Contributions

(Sum of Categories (A), (B) and (C))

$$\begin{array}{r} 32 \quad 16,800.00 \\ \hline \cancel{10,900.00} \end{array}$$

Enter Totals on Part 1(a) Summary of Contributions Line 4.

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00.

[illegible]

List additional contributors on separate sheet provided and affix to this Return.

List Attached Yes / No Number of Pages 0

Number of Contributors

Total Amount of all Category (A) Contributions

0. 0.00

Note: Report the number of contributors and the total value of contributions received, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

0 0.00

Note: Report the number of contributors and the total value of contributions received, from any other person or group of persons, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

0 0.00

Total Number of Contributors

Total Contributions

(Sum of Categories (A), (B) and (C))

0 0.00

Enter Totals on Part 1(a) Summary of Contributions Line 5.

Part I - *Net*

Contributions

(c) Proceeds from Other Sources - Summary

Set out below the aggregate value of net proceeds received by the candidate from the sources as indicated.

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	0.00
2. Collections made at events mentioned in item 1 above or other events.	0.00
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	0.00
Total	0.00

Enter Total under Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions

Part II

Expenses

Candidate's Personal Expenses

Set out the total amount of the candidate's personal expenditures that were paid by him personally and reported to the business manager pursuant to subsection 261(2)(b). **A detailed statement by the candidate supported by supplier documents, bills and proofs of payment of the amounts expensed must be attached to this Return.**

Total Amount ~~225.19~~
0.00

Note: Personal expenses of the candidate are not election expenses. Subsection 220(h)(ix).

(a) Candidate's Campaign Expenses

Set out below the aggregate amount of travel, meal and accommodation expenditures incurred by or on behalf of the candidate and paid by the business manager pursuant to subsection 220(f)(iv). **Attach particulars of the amounts expensed by the candidate supported by supplier documents, bills and proofs of payment.**

Note: Include only costs associated with expenditures to or within the constituency.

(A) Travel

Air Travel

0.00

Rental Vehicle

0.00

Private Vehicle

Kilometres travelled _____ at _____ cents per kilometre

0.00

Bus Fare/Taxi

0.00

Other (Insurance, lubricants, fuel, parking)

0.00

Total of (A) 0.00

(B) Accommodation

Hotel, Motel

0.00

Temporary Residence

0.00

Total of (B) 0.00

(C) Living Allowance

Meals

225.19 266(1)(d)

Total of (C) 225.19

Total Candidate's Campaign Expenses

225.19

(Sum of Categories (A), (B) and (C))

Expenses

Set out below the petty expenses paid under the authority of the business manager pursuant to section 259. **Attach and number consecutively, the statement(s) of particulars of the amounts expensed supported by supplier documents, bills and proofs of payment.**

[illegible]

Expenses

Set out below the name and address of every person, club, society, company and association from whom premises were acquired for the purpose of the election, with a description of the premises so acquired, the purpose for which and the length of time during which the same were used, the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.**

[illegible]

Total:
(greater of (a) or (b))

(d) Advertising

Nov. 4/08

[illegible]

Total:
(greater of (a) or (b))

8872.8

(f) Goods Supplied

[illegible]

6750.29

Expenses

Set out below all travelling expenses incurred in conjunction with the election, including rental accounts for commercially hired vehicles. Set out the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.**

	499	50
Total: (greater of (a) or (b))		

Part II

Expenses

Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order

(h) Undisputed Claims Unpaid

Set out below the names and addresses of all persons whose undisputed claims were received too late, or remained unpaid too long to be payable without the direction of the Chief Electoral Officer or a judge's order and in respect of which such a direction or order has been, or is about to be applied for, together with particulars of the nature of the claim, the amount and the commercial value thereof.

Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgement	Amount of Claim	Commercial Value
						(a)	(b)
					Subtotal	0	0
Total: (greater of (a) or (b))							0

In addition, set out below the disputed and unpaid claims, the names and addresses of the claimants, the nature of the claims respectively, the amount and commercial value thereof.

Name	Address	Character of Disputed Claim	Amount of Claim	Commercial Value
		Subtotal	(a)	(b)
			0	0

0	
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Declaration of a Business Manager of a Candidate

I, Dwayne Walter of 57 Norwood Cres,
Name Address
being the Business Manager of Morris Eifenbaum, a
Name of Candidate
candidate at the election held on the 07 day of November, 2007,
of a member of the Legislative Assembly of Saskatchewan,

solemnly declare that I have examined the Return of Election Expenses, along with any attached certified statements, to be transmitted to the Returning Officer at that election and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the candidate made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

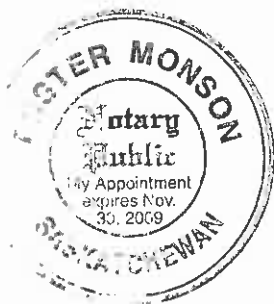
and I further solemnly declare that I have received from the candidate, the sum of NO
(Insert NO if the fact is so)

dollars and no more for the purposes of the election, and that, except as specified in the Return made by me, no money, security or equivalent for money has been paid, advanced, given or deposited by anyone to me or in my hands, or to the best of my knowledge and belief, to or in the hands of any other person for the purpose of defraying any expenses incurred on behalf of the candidate on account of or with respect to the conduct or management of the election;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Dwayne Walter
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Regina in the
Province of Saskatchewan, on the 7th day of February, 2008.



[Signature]
Person Authorized to Administer Oaths in Saskatchewan



Candidate's Declaration as to Expenses

I, Morris Elfenbaum, whose
address is 1018 Bayla Cres Regina, SK S4N 6Y2 and whose
occupation is Government Employee, having been a Candidate at the election of a member
to serve in the Legislative Assembly of Saskatchewan for the constituency of Regina North East,
held on the 07 day of November, 2007, solemnly declare that I have

examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not, and to the best of my knowledge and belief no person, nor any club, society, company or association has, on my behalf, made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have paid to my business manager, the sum of NO
(Insert NO if the fact is so)

dollars and no more for the purpose of the election, and that, except as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, advanced, given or deposited by anyone to or in the hands of my business manager or any other person for the purpose of defraying any expenses incurred on my behalf on account of or with respect to the conduct or management of the election;

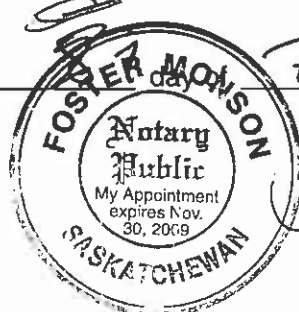
and I further solemnly declare that I will not, except so far as I may be permitted by law, at any future time make or be party to the making or giving of any payment, reward, office, employment or valuable consideration for the purpose of defraying any such expenses as last mentioned, or provide or be party to the providing of any money, security or equivalent for the purpose of defraying any such expenses;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Morris Elfenbaum
Signature of Candidate

Signed and declared before me by the above-named Candidate at Regina in the

Province of Saskatchewan, on the 07 day of November, 2007.



[Signature]
Person Authorized to Administer Oaths in Saskatchewan