



E-412

Form VV

The Election Act, 1996
Section 261
(Forms E-413 and E-414)
(rev. 2020)

Candidate's Return of Election Expenses



John Lowe

Name of Candidate

Progressive Conservative Party

Political Affiliation

2020 General Election - October 26, 2020

Electoral Event/Date

Saskatoon Churchill-Wildwood

Constituency

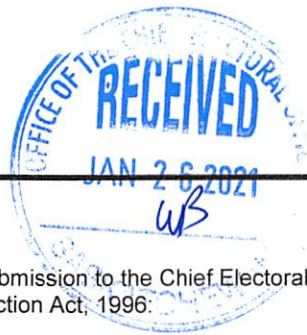
as Reviewed

CHECKLIST FOR THE SUBMISSION OF THE CANDIDATE'S RETURN OF ELECTION EXPENSES

Before submitting your candidate's return of election expenses, ensure you:

- Complete and sign the declaration on page 2
- Complete the Designation of Reimbursement on page 3
- Complete Form E-413 - Declaration of a Business Manager of a Candidate. Make sure your signature is witnessed by a person authorized to administer oaths in Saskatchewan
- Have your candidate complete Form E-414 - Candidate's Declaration as to Expenses. Make sure the candidate's signature is witnessed by a person authorized to administer oaths in Saskatchewan
- Complete and attach Form VV - Statement of Contribution Corporation, Trust Fund or Constituency Association for all contributions received from constituency associations
- Complete and attach Form VV - Statement of Contribution Registered Party for all contributions received from a registered party
- Attach all invoices and receipts
- Attach proof of payment (cancelled cheques, EFT transaction details, etc)
- Attach bank statements
- Attach copies and scripts of advertisements (this can be in the form of a picture, proof, design mock up, leftover leaflet, photo of a lawn sign, etc.)
- Complete and attach supplementary forms required such as:
 - Travel claims
 - Expense claims
 - Donor's Statements
 - Service Agreements
 - Joint Agreements
- Provide details of all WRIT Period Calculations

Independent Auditor's Report



To Diann Coates, business manager for John Lowe for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996:

Report on the Audit of the Return

Qualified Opinion

We have audited the accompanying Candidate's Elections Expense Return (the "Return") for the candidacy of John Lowe the ("Candidate"), a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 26 day of October, 2020 in the constituency of Saskatoon Churchill-Wildwood, which comprises the Summary of Contributions and Expenses, Schedules of Contributions from Individuals, Corporations, Trade Unions, Unincorporated Organizations or Associations and Any Other Persons or Groups of Persons and Statements of Expenses for Candidate's Personal Expenses, Candidate's Campaign Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid and Disputed Claims Unpaid for the electoral campaign ending October 26, 2020.

This Return has been prepared by the business manager for the candidate based on the financial reporting provisions Section 261 of The Election Act, 1996 and the accounting guidelines issued by Elections Saskatchewan.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Return of John Lowe is prepared, in all material respects, in accordance with the reporting provisions of Section 261 of the Elections Act, 1996 and the accounting guidelines issued by Elections Saskatchewan.

Basis for Qualified Opinion

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, our verification of these amounts was limited to the amounts recorded in the campaigns accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

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 Return section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Return in Saskatchewan, 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 for our qualified opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

The Return is prepared to assist the business manager to meet the requirements of The Elections Act, 1996 and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the business manager and the Chief Electoral Officer, and should not be used by parties other than the business manager and the Chief Electoral Officer. Our opinion is not modified in respect of this matter.

Responsibilities of the Business Manager Management for the Return

The business manager of the candidate is responsible for the preparation of the Return, in accordance with the financial reporting provisions of Section 261 of The Election Act, 1996 and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the business manager determines is necessary to enable the preparation of the Return that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return as a whole is 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. Misstatements 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 this Return.

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 Return, 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 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud 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 Other's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Report on Other Legal and Regulatory Requirements

As required by Subsection 238(6) of The Election Act, 1996, in our opinion, the Return presents the information contained in the financial records on which it is based.

Report on the Checklist for Audits in Accordance with The Election Act, 1996 Requirements

In accordance with Section 222 of The Election Act, 1996 and the accounting guidelines issued by Elections Saskatchewan, we have been engaged to complete the attached E-440 - Candidate Election Expense Return Audit Checklist. This other reporting responsibility relates to our audit of the Return. We prepared the E-440 - Candidate Election Expense Return Audit Checklist.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matter Arising from an Audit or a Review Engagement. Our responsibility is to report on the E-440 - Candidate Election Expense Return Audit Checklist. This standard requires us to comply with ethical requirements and to plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgment to enable us to form a basis for this report. The procedures vary in nature from, and are less in extent than for, those required when providing an audit opinion or a review conclusion. Users are cautioned that the procedures performed may not be suitable for their purposes.

Accordingly, we do not express an audit opinion or a review conclusion on the E-440 - Candidate Election Expense Return Audit Checklist.

In response to the other reporting responsibility, we completed the E-440 - Candidate Election Expense Return Audit Checklist using knowledge obtained during our audit of the Return.

This report is intended solely for use by the Chief Electoral Officer of Saskatchewan and should not be used by other parties.

Regina, Saskatchewan

January 21, 2021

MNP LLP

Chartered Professional Accountants

MNP

Candidate's Return – John Lowe
Note to the Candidate Return of Election Expenses
For the period ended October 26, 2020

1. Basis of Accounting

The Candidate's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of section 261 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to help the business manager meet the requirements of *The Elections Act, 1996*. The Return is intended solely for the use of the business manager and the Chief Electoral Officer of Saskatchewan. Accordingly, readers are cautioned that the Return may not be suitable for another purpose.

On Behalf of

John Lowe

Name of Candidate

Return

I, Diann Coates

Name

of

Address

Postal Code

Mailing Address (if different from the residential address)

Postal Code

Telephone Number

()

Email Address

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 26th day of October

2020, in the constituency of Saskatoon Churchill-Wildwood

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

Diann Coates
Signature of Business Manager

January 21, 2021
Date

Note

1. The Candidate's Return of Election Expenses and the accompanying auditor's report must be submitted to Elections Saskatchewan within three months of Election Day.
2. Completed returns and all supporting documentation should be sent to:

Elections Saskatchewan
301-3303 Hillsdale Street
Regina, SK S4S 6W9

Designation of Reimbursement (Section 269 and 270)

a) Candidates Endorsed by a Registered Political Party

If eligible for reimbursement, the Candidate directs the Minister of Finance to pay any reimbursement to (check one):

Chief Official Agent of the Registered Political Party

Constituency Association

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 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.

b) Candidates Not Endorsed by a Registered Political Party

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall pay no reimbursement.

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

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.

b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance.

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.

Summary of Contributions and Expenses

I. Contributions

Contributions \$ 0.00

II. Expenses

(a) Candidate's Campaign Expenses	\$ <u>0.00</u>
(b) Hire of Premises	\$ <u>0.00</u>
(c) Advertising	\$ <u>0.00</u>
(d) Services	\$ <u>0.00</u>
(e) Goods Supplied	\$ <u>0.00</u>
(f) Travel and Hire of Vehicle	\$ <u>0.00</u>
(g) Undisputed Claims Unpaid	\$ <u>0.00</u>
TOTAL EXPENSES	\$ <u>0.00</u>
(h) Disputed Claims	\$ <u>0.00</u>
Candidate Personal Expenses	\$ <u>0.00</u>

Note: Total Expenses (excluding (g) 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	0	\$ 0.00
2. Corporations	0	\$ 0.00
3. Trade Unions	0	\$ 0.00
4. Unincorporated Organizations or Associations	0	\$ 0.00
5. Any other Persons or Groups of Persons	0	\$ 0.00
Total Contributions	0	\$ 0.00

Total Contributions (Excluding Excess Amount)	\$ 0.00
--	----------------

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.

Schedule: 1. Individuals

(A) Contributions in excess of \$250.00

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

Name of Contributor	Amount
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors	<u>0</u>	
Total Amount of all Category (A) Contributions		\$ <u>0.00</u>

(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 individual, of \$250.00 or less but more than \$25.00.

Number of Contributors	<u>0</u>	
Total Amount of all Category (B) Contributions		\$ <u>0.00</u>

(C) Contributions of \$25.00 or less

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

Number of Contributors	<u>0</u>	
Total Amount of all Category (C) Contributions		\$ <u>0.00</u>

Total Number of Contributors	<u>0</u>	
Total Contributions (Sum of Categories (A), (B), and (C))		\$ <u>0.00</u>

Schedule: 2. Corporations

(A) Contributions in excess of \$250.00

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

Name of Contributor	Amount
<i>There are no Contributions over \$250.00</i>	

Number of Contributors	0	
Total Amount of all Category (A) Contributions	<u>0</u>	\$ <u>0.00</u>

(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	0	
Total Amount of all Category (B) Contributions	<u>0</u>	\$ <u>0.00</u>

(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	0	
Total Amount of all Category (C) Contributions	<u>0</u>	\$ <u>0.00</u>

Total Number of Contributors	<u>0</u>	
Total Contributions (Sum of Categories (A), (B), and (C))	<u>0</u>	\$ <u>0.00</u>

Schedule: 3. Trade Unions

(A) Contributions in excess of \$250.00

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

Name of Contributor	Amount
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors	<u>0</u>	
Total Amount of all Category (A) Contributions		\$ <u>0.00</u>

(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	<u>0</u>	
Total Amount of all Category (B) Contributions		\$ <u>0.00</u>

(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	<u>0</u>	
Total Amount of all Category (C) Contributions		\$ <u>0.00</u>

Total Number of Contributors	<u>0</u>	
Total Contributions (Sum of Categories (A), (B), and (C))		\$ <u>0.00</u>

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.

Name of Contributor	Amount
<i>There are no Contributions over \$250.00</i>	

Number of Contributors	0	
Total Amount of all Category (A) Contributions	<u>0</u>	\$ <u>0.00</u>

(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	0	
Total Amount of all Category (B) Contributions	<u>0</u>	\$ <u>0.00</u>

(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	0	
Total Amount of all Category (C) Contributions	<u>0</u>	\$ <u>0.00</u>

Total Number of Contributors	0	
Total Contributions (Sum of Categories (A), (B), and (C))	<u>0</u>	\$ <u>0.00</u>

Schedule: 5. Any Other Persons or Groups of Persons

(A) Contributions in excess of \$250.00

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

Name of Contributor	Amount
<i>There are no Contributions over \$250.00</i>	

Number of Contributors _____
Total Amount of all Category (A) Contributions _____ \$ _____

(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 other person or groups of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors _____
Total Amount of all Category (B) Contributions _____ \$ _____ 0.00

(C) Contributions of \$25.00 or less

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

Number of Contributors _____
Total Amount of all Category (C) Contributions _____ \$ _____

Total Number of Contributors _____
Total Contributions (Sum of Categories (A), (B), and (C)) _____ \$ _____ 0.00

Part I

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.	\$
2. Collections made at events mentioned in item 1 above or other events.	\$
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	\$
Total	\$

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 expended must be attached to this Return.**

Total Amount \$ 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 expended 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		\$	<u>0.00</u>
Rental Vehicle		\$	<u>0.00</u>
Private Vehicle		\$	<u>0.00</u>
Kilometres travelled	<u>0.00</u>	at <u>\$0.00</u>	cents per kilometre
Bus Fare/Taxi		\$	<u>0.00</u>
Other (parking, etc.)		\$	<u>0.00</u>
		Total of (A) \$	<u>0.00</u>
<hr/>			
(B) Accommodation			
Hotel, Motel		\$	<u>0.00</u>
Temporary Residence		\$	<u>0.00</u>
		Total of (B) \$	<u>0.00</u>
<hr/>			
(C) Living Allowance			
Meals		\$	<u>0.00</u>
		Total (C) \$	<u>0.00</u>
<hr/>			
Total Candidate's Campaign Expenses (Sum of Categories (A), (B) and (C))			\$ <u>0.00</u>

Part II

Expenses

(b) Hire of Premises

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.**

Consec No.	Name	Address	Description of Premises	Purpose for which used	Period for which used	CH#	Total Invoice Amount	WRIT PERIOD	
								Amount Paid	Commercial Value
							Subtotal	\$	\$

Total: \$

(greater of (a) or (b))

Part II

Expenses

(c) Advertising

Set out below the cost of acquiring the right to the use of time on the facilities of any broadcasting undertaking or of acquiring the right to the publication of an advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publisher, with a description of the advertising, 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.**

Consec No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	CH#	Total Invoice Amount	WRIT PERIOD	
							Amount Paid	Commercial Value
Subtotal							\$	\$
Total:							\$	

(greater of (a) or (b))

Part II

Expenses

(d) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the candidate, with a description of the nature of the work done, 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.**

Consec No.	Name	Address	Nature of Work Done	CH#	Total Invoice Amount	WRIT PERIOD	
						Amount Paid	Commercial Value
					Subtotal	\$	\$

Total: \$

(greater of (a) or (b))

Part II

Expenses

(e) Goods Supplied

Set out below the name and address of every person, club, society, company or association who provided goods, with a description of the goods supplied, 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.**

Consoc No.	Name	Address	Description of Goods Supplied	CH#	Total Invoice Amount	WRIT PERIOD	
						Amount Paid	Commercial Value
					Subtotal	\$	\$
					Total:	\$	

(greater of (a) or (b))

Part II

Expenses

(f) Travel and Hire of Vehicle

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.**

Consec No.	Name	Address	Nature of Claim	CH#	Total Invoice Amount	WRIT PERIOD	
						Amount Paid	Commercial Value
					Subtotal	\$	\$
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

(g) 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.

Consec No.	Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgment	Amount of Claim	Commercial Value	
							Subtotal	\$	\$

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

\$

Part II

Expenses

(h) Disputed Claims

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.

Consec No.	Name	Address	Character of Disputed Claim	Amount Claimed	Commercial Value
				Subtotal \$	\$

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

\$

**Declaration of a Business Manager
of a Candidate**I, Diann Coates
Nameo _____
Postal Codebeing the Business Manager of John Lowea candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the
consistency of Saskatoon Churchill-Wildwoodheld on the 26th day of October, 2020

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 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**.

Diann A. Coates
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Diann A in the
Province of Saskatchewan, on the 26 day of Jan, 2021
Day Month Year

[Signature]
A Commissioner for Oaths in and for the Province of Saskatchewan.

My commission expires on the 30 day of Nov, 2021



Candidate's Declaration as to Expenses

I, John Lowe

Name

of

Address

Postal Code

having been a Candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the

consistency of Saskatoon Churchill-Wildwood

held on the 26th day of October, 2020

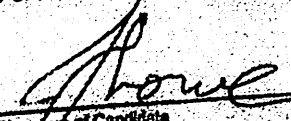
solemnly declare that I have examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration 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 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.


Signature of Candidate

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

Province of Saskatchewan, on the 22 day of Jan, 2021


A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the 31 day of Dec, 2023