



# Candidate's Return of Election Expenses

**E-412** Form VV

The Election Act, 1996  
Section 261  
(Forms E-413 and E-414)  
(Mar 2017)

SARA RUKH

Name of Candidate

SASKATCHEWAN LIBERALS

Political Affiliation

SEPT 7/17

Electoral Event/Date

SASKATOON FAIRVIEW

Constituency



As Reviewed  
D.

TRL NOV 20/17





## INDEPENDENT AUDITOR'S REPORT

To Mark Zielke, Business Manager for Shah Rukh for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Elections Act* 1996.,

### **Report of the Return**

We have audited the accompanying Candidate's Return of Election Expenses (the "Return") for the candidacy of Shah Rukh, a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 7th day of September, 2017 in the constituency of Saskatoon-Fairview, which comprises the Summary of Contributions and Expenses, Schedules of Contributions from Individual, Corporations, Trade Unions, Unincorporated Organization or Associations and Any Other Persons or Groups of Persons and Statements of Expenses Candidate's Personal Expenses, Petty 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 September 7, 2017.

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

### **The Business Manager's Responsibilities 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 Elections 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 a Return that is free from material misstatements, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Return based on our audit. We conducted our audit in accordance with Canadian general accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the Return 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 internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of



accounting estimates made by the official agent, as well as evaluating the overall presentation of the Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### **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 of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and expenses.

#### **Qualified Opinion**

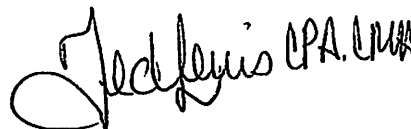
In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Candidate's Return of Election Expenses for Shah Rukh is prepared, in all material respects, in accordance with reporting provisions of Section 261 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

#### **Basis of Accounting and Restriction on Use**

Without modifying our opinion, we draw attention to the Note 1 to The Return, which describes the basis of accounting. 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, the candidate or the Chief Officer, and should not be used by other parties.

#### **Basis of Accounting and Restriction on Use**

As required by Section 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.



Saskatoon, Canada  
November 20, 2017

Ted Lewis  
CPA, CMA, ACMA



## **NOTE DESCRIBING THE FINANCIAL REPORTING FRAMEWORK APPLIED FOR PREPARING THE CANDIDATE'S RETURN OF ELECTION EXPENSES**

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### **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 Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the business manager and the candidate to meet the requirements of *The Election Act, 1996*. The Return is intended solely for the use of the business manager, the candidate, and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return be made available for public inspection.



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## 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
  - ☐ Donors' Statements
  - ☐ Service Agreements
  - ☐ Joint Agreements
- ☒ Provide details of all writ period calculations



**On Behalf of**

SAAN RUKU  
Name of Candidate

**Return**

I, MARK RUKU of \_\_\_\_\_  
Name Address

Mailing Address (if different from the residential address) \_\_\_\_\_ Postal Code \_\_\_\_\_

Telephone Number: \_\_\_\_\_  
Residence Business Mobile

Email: \_\_\_\_\_

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 7 day of SEPTEMBER, 2017, in the constituency of SASKATON FAIRVIEW, make the following Return respecting the election expenses of said candidate.

[Signature]  
Signature of Business Manager

OCT 16, 2017  
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



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### **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
- ☒ Business Manager of the Candidate

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.

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 Minister of Finance.

### **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

95 \$ 935.01

### II. Expenses

(a) Candidate's Campaign Expenses

\$ ~~431.47~~ 401.47

(b) Hire of Premises

\$ 0

(c) Advertising

\$ ~~1308.79~~

(d) Services

\$ 0

(e) Goods Supplied

\$ 72.15

(f) Travel and Hire of Vehicle

\$ 0

(g) Undisputed Claims Unpaid

\$ 0

TOTAL EXPENSES

1,782.41  
\$ ~~1812.41~~

(h) Disputed Claims

\$ 0

Candidate Personal Expenses

\$ 503.62

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

✓ verified clerical accuracy  
& total  
SHAH RUKH  
SASK. LIBERAL PARTY

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## 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	8	\$935.00
2. Corporations	0	
3. Trade Unions	0	
4. Unincorporated Organizations or Associations	0	
5. Any other Persons or Groups of Persons	0	
Total Contributions	8	

Total Contributions (Excluding Excess Amount)	\$935.00
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## 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
MICHAEL KLEIN	\$500.00

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

List Attached \_\_\_\_\_ Number of Pages \_\_\_\_\_  
Yes / No

Number of Contributors

1

Total Amount of all Category (A) Contributions

\$ 500.00

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

Number of Contributors

6

Total Amount of all Category (B) Contributions

\$ 425.01

**(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

1

Total Amount of all Category (C) Contributions

\$ 10.00

Total Number of Contributors

8

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

\$ 935.01

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



**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

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

List Attached \_\_\_\_\_ Number of Pages \_\_\_\_\_  
Yes / No

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

Number of Contributors \_\_\_\_\_

Total Amount of all Category (B) Contributions \$ \_\_\_\_\_

**(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 \_\_\_\_\_

Total Amount of all Category (C) Contributions \$ \_\_\_\_\_

Total Number of Contributors \_\_\_\_\_

Total Contributions (Sum of Categories (A), (B), and (C)) \$ \_\_\_\_\_

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



**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

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

List Attached \_\_\_\_\_ Number of Pages \_\_\_\_\_  
Yes / No

Number of Contributors

Total Amount of all Category (A) Contributions

0

\$ 0

**(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

Total Amount of all Category (B) Contributions

0

\$ 0

**(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

Total Amount of all Category (C) Contributions

0

\$ 0

Total Number of Contributors

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

0

\$ 0

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







**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

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

List Attached \_\_\_\_\_ Number of Pages \_\_\_\_\_  
Yes / No

Number of Contributors

Total Amount of all Category (A) Contributions

0

\$ 0

**(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

Total Amount of all Category (B) Contributions

0

\$ 0

**(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

Total Amount of all Category (C) Contributions

0

\$ 0

Total Number of Contributors

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

0

\$ 0

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



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**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	0

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. Do not include candidate's campaign expenses in this section.**

Total Amount 503.62

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

### 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 and a detailed Travel Claim Form.**

**Note:** Include only costs associated with expenditures to or within the constituency during the writ period.

#### (A) Travel

Air Travel

0

Rental Vehicle

0

Private Vehicle

Kilometers travelled \_\_\_\_\_ at \_\_\_\_\_ cents per kilometer

0

Bus Fare / Taxi

0

Other (insurance, lubricants, fuel, parking)

204.70

174.70

Total of (A)

204.70

174.70

#### (B) Accommodation

Hotel / Motel

0

Temporary Residence

0

Total of (B)

0

#### (C) Living Allowance

Meals

226.77

Total of (C)

226.77

**Total Candidate's Campaign Expenses (Sum of Categories (A), (B) and (C))**

431.47

401.47

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**(b) Hire of Premises**

[illegible]

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**(c) Advertising**

[illegible]

15



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**(e) Goods Supplied**

[illegible]

Jul Nov 2012



## 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, travel claim forms, number them consecutively and list them in the proper columns below.**

[illegible]

TELNOUPOJIN



**(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.

[illegible]

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#### (h) Disputed Claims Unpaid

[illegible]

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## Declaration of a Business Manager of a Candidate

**E-413**

Form WW

The Election Act, 1996  
Section 261(1)(c)

(Mar 2017)

I, MARK ZIEKE of \_\_\_\_\_  
Name Address

being the Business Manager of, SHAH RUKH  
Name of Candidate

a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan, for the constituency of

SASKATOON FAIRVIEW, held on the 7 day of SEPTEMBER, 2017,

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**.

  
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at SASKATOON in the  
Province of Saskatchewan, on the 9 day of SEPTEMBER, 2017

A Commissioner for Oaths for  
Saskatchewan. My appointment  
expires November 30, 2019

Eric Steiner  
A Commissioner for Oaths in and for the Province of  
Saskatchewan. My commission expires on the 27th  
day of October, 2017.

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## Candidate's Declaration as to Expenses

**E-414**

Form XX

The Election Act, 1996  
Section 261(5)

(Mar 2017)

I, SHAH RUKH whose  
address is \_\_\_\_\_ and whose  
occupation is BUSINESS OWNER having been a candidate at the election of a member to serve in  
the Legislative Assembly of Saskatchewan for the constituency of SASKATOON FAIRVIEW  
held on the 7 day of SEPTEMBER, 2017

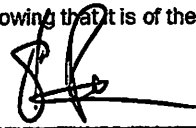
solemnly declare that I have examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration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

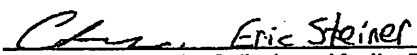
and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act;

  
Signature of Candidate.

Signed and declared before me by the above-named Business Manager at SASKATOON in the

Province of Saskatchewan, on the 9 day of SEPTEMBER, 2017

A Commissioner for Oaths for  
Saskatchewan. My appointment  
expires November 30, 2019

  
A Commissioner for Oaths in and for the Province of  
Saskatchewan. My commission expires on the 27th  
day of October, 2017