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Auditors' Report

To The Members of Council, Inhabitants And Ratepayers Of The Corporation Of The Town of Plympton-Wyoming

We have audited the consolidated statement of financial position of the **Corporation of the Town of Plympton - Wyoming** as at December 31, 2006 and the consolidated statement of financial activities and consolidated statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Collins Barrow

**Chartered Accountants
Licensed Public Accountants**

Sarnia, Ontario
March 20, 2007

