

Auditors' Report on Summarized Financial Statements

To the Members of
Canadian Diabetes Association

The accompanying summarized balance sheet and summarized statement of revenue and expenses are derived from the complete financial statements of Canadian Diabetes Association as at August 31, 2008 and for the year then ended on which we expressed a qualified opinion with respect to the completeness of revenue from the general public through donations, bequests, and other fundraising activities, in our report dated September 30, 2008. The fair summarization of the complete financial statements is the responsibility of the Association's management. Our responsibility, in accordance with the applicable Assurance Guideline of The Canadian Institute of Chartered Accountants, is to report on the summarized financial statements.

In our opinion, the accompanying financial statements fairly summarize, in all material respects, the related complete financial statements in accordance with the criteria described in the Guideline referred to above.

These summarized financial statements do not contain all the disclosures required by Canadian generally accepted accounting principles. Readers are cautioned that these statements may not be appropriate for their purposes. For more information on the Association's financial position, results of operations and changes in cash flows, reference should be made to the related complete financial statements.

Deloitte & Touche LLP

Chartered Accountants
Licensed Public Accountants
September 30, 2008