



MANNON KAPLAN, C.P.A.
 GEORGE NADEL RIVIN, C.P.A.
 EDWIN KANENARU, C.P.A.
 KENNETH R. HOLMER, C.P.A.
 DOUGLAS B. WAITE, C.P.A.
 CHARLES SCHMID, C.P.A.
 DONALD D. BARRETT, C.P.A.
 CATHERINE C. SARUNER, C.P.A.
 JEFFREY L. BOSS, C.P.A.
 JOANNA BOLSKY, C.P.A.
 RONALD D. CHANDLER, C.P.A.
 MICHAEL G. KAPLAN, C.P.A.
 MICHAEL J. QUACKENBUSH, C.P.A.
 EDMOND AVARESE, C.P.A.

STANLEY L. MILLER, C.P.A. (1921 - 1995)
 PAUL ARASE, C.P.A.*
 *RETIRED



Miller, Kaplan, Arase & Co., LLP
 CERTIFIED PUBLIC ACCOUNTANTS

SINCE 1941

180 MONTGOMERY STREET

SUITE 1840

SAN FRANCISCO, CALIFORNIA 94104-4233

(415) 956-3600

FAX (415) 956-6517

MEMBERS
 AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS
 THE CALIFORNIA SOCIETY
 OF CERTIFIED PUBLIC ACCOUNTANTS
 BAKER TILLY INTERNATIONAL
 SIGN NO-2028255

OTHER OFFICES:
 NORTH HOLLYWOOD
 LAS VEGAS

WWW.MILLERKAPLAN.COM

Independent Auditors' Report

To the World Board of
 Narcotics Anonymous World Services, Inc.

We have audited the accompanying consolidated statements of financial position of Narcotics Anonymous World Services, Inc. (the "Organization") as of June 30, 2006 and 2005, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated 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. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Narcotics Anonymous World Services, Inc. as of June 30, 2006 and 2005, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Miller, Kaplan, Arase & Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

August 18, 2006

OVER 65 YEARS OF PROFESSIONAL SERVICE TO THE PUBLIC