



MANNON KAPLAN, CPA
 GEORGE NADEL RIVIN, CPA
 EDWIN KANEMARU, CPA
 KENNETH R. HOLMER, CPA
 DOUGLAS S. WAITE, CPA
 CHARLES SCHNAID, CPA
 DONALD G. GARRETT, CPA
 CATHERINE C. GARDNER, CPA
 JEFFREY L. GOSS, CPA
 RICHARD O. FRONZO, JD
 JOANNA BOLSKY, CPA
 RONALD D. CHANDLER, CPA
 MICHAEL G. KAPLAN, CPA
 MICHAEL J. QUACKENBUSH, CPA
 EDMOND AVANESS, CPA
 CRANE CURRAN, CPA
 BRIAN J. HARRIS, CPA
 GREGORY E. KLEIN, CPA
 FRED WOLINSKY, CPA
 LINDA BECNER, MBA
 ANDREW B. KOSKI, MBA

STANLEY L. MILLER, CPA (1921-1995)
 PAUL ARASE, CPA (RETIRED)



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

SINCE 1941
 4123 LANKERSHIM BOULEVARD
 NORTH HOLLYWOOD, CALIFORNIA 91602-2828
 (818) 769-2010
 FAX (818) 769-3100

MEMBERS
 THE AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS
 THE CALIFORNIA, NEVADA, OREGON
 AND WASHINGTON SOCIETIES OF
 CERTIFIED PUBLIC ACCOUNTANTS
 BAKER TILLY INTERNATIONAL

OTHER OFFICES:
 SAN FRANCISCO
 SEATTLE
 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, 2010, 2009 and 2008, 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, 2010, 2009 and 2008 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

December 8, 2010