

BERNIE P. SHORE

CHARTERED ACCOUNTANT

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Auditor's Report

To Inder Roopra, Official Agent for First Peoples National Party of Canada

At the request of the First Peoples National Party of Canada, I have audited the Registered Party Financial Transactions Return (as defined by Section 424 of the Canada Elections Act) for the fiscal year ended December 31, 2006. This financial information is the responsibility of the management of the First Peoples National Party of Canada. My responsibility is to express an opinion on the return.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, this return presents fairly, in all material respects, the financial transactions of the First Peoples National Party of Canada for the fiscal year ended December 31, 2006 and is in accordance with Section 424 of the Canada Elections Act.

Winnipeg, Manitoba
July 31, 2007



Chartered Accountant

First Peoples National Party of Canada
Statement of Financial Position
As at December 31, 2006
(Unaudited)

ASSETS

	<u>31-Dec-06</u>
CURRENT	
Bank	86
Accounts receivable	1,000
Donations receivable	1,000
	<u><u>2,086</u></u>

LIABILITIES

CURRENT	
Loan payable	<u>3,592</u>

EQUITY

ACCUMULATED SURPLUS (DEFICIT)	<u>(1,506)</u>
	<u><u>2,086</u></u>

First Peoples National Party of Canada
Statement of Operations
For the Year Ended December 31, 2006
(Unaudited)

	<u>31-Dec-06</u>
REVENUES	
Donations	2,500
Interest	<u>0</u>
	<u>2,500</u>
 EXPENDITURES	
Bank charges	1
Office exp	1,140
Advertising	<u>1,795</u>
	<u>2,936</u>
 SURPLUS (DEFICIT)	 <u><u>(436)</u></u>