

Bradley Lecour, C. A.
1064 Lasalle Boulevard
Sudbury, Ontario
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**AUDITOR'S REPORT
ON REGISTERED PARTY FINANCIAL TRANSACTIONS RETURN**

To: The Chief Electoral Officer, Elections Canada:


At the request of the *First Peoples National Party of Canada*, I have audited the Registered Party Financial Transactions Return prepared in accordance with Sections 424(2) (a), (b), (c), (f), (g), (h), (h.1), (h.2), (i), (j), (k), and 404.3(2) of the Canada Elections Act (the "Act") for the year ended December 31, 2007. This financial information is the responsibility of the management of the *First Peoples National Party of Canada*. My responsibility, in accordance with Section 426(1) of the Act, is to express an opinion on this financial information based on my audit.

Except as explained in the following paragraph, 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.

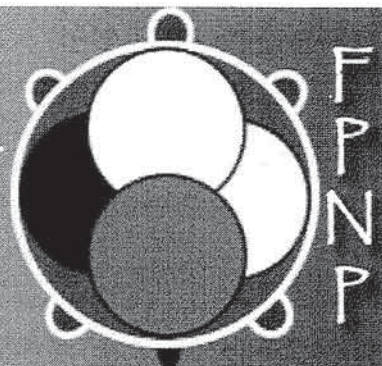
In common with many not-for-profit organizations, the *First Peoples National Party of Canada* derives a substantial portion of its revenue from contributions, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, my verification of revenue from this source was limited to accounting for the amounts recorded in the books of the Party and I was not able to determine whether any adjustment might be necessary to the amount of contributions reported.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the contributions referred to in the preceding paragraph, this Registered Party Financial Transactions Return presents fairly, in all material respects, the financial information required to be reported under the Act for the year ended December 31, 2007 in accordance with the provisions of Sections 424(2) (a), (b), (c), (f), (g), (h), (h.1), (h.2), (i), (j), (k), and 404.3(2) of the Act.

Sudbury, Ontario
September 23, 2010


Bradley Lecour, C. A.
Licensed Public Accountant

First Peoples National Party Of Canada



Date: September 24, 2010

First Peoples National Party of Canada – Putting People First

To Whom It May Concern:

The following letter is to accompany our party's Annual Return for 2007 and the Auditor's Report for that year.

At this time the party has no assets and no liabilities.

Please accept these documents and our apology for their delay.

If you have questions regarding them contact me or the Chief Agent at the contact info below.

Thank you again for your time and patience.

William Morin Interim Leader:
First Peoples National Party of Canada, (FPNP).
242 St George Street, Sudbury, Ontario, P3C 2X2
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Website: <http://fnpnoc.ca>

**FIRST PEOPLES NATIONAL PARTY OF CANADA
STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

ASSETS:	
Cash in bank	<u>86</u>
TOTAL ASSETS	<u>86</u>
LIABILITIES:	
Accounts payable	<u>119</u>
NET ASSETS	-33
Unrestricted Net Assets	<u>—</u>
TOTAL LIABILITIES AND NET ASSETS	<u>86</u>

FIRST PEOPLES NATIONAL PARTY OF CANADA
STATEMENT OF REVENUES AND EXPENSES
DECEMBER 31, 2007

REVENUE:

DONATIONS	1,000
MISCELLANEOUS	<u>531</u>
	<u>1,531</u>

EXPENSES:

Bank charges	116
Logo development	250
Memberships cards	814
Memberships costs	25
Sponsorships	50
Supplies	277
Website maintenance	<u>119</u>
	<u>1651</u>

Deficiency of revenue over expenses - 120