

*Bradley Lecour, C. A.*

1064 Lasalle Boulevard

Sudbury, Ontario

P3A 1X9

## INDEPENDENT AUDITOR'S REPORT

To the Chief Agent for the First Peoples National Party of Canada

I have audited the accompanying Registered Party Financial Transactions Return (the "Return") of the First Peoples National Party of Canada which comprises Part 4- The First Peoples National Party of Canada Financial Statements or the year ended December 31, 2011; Part 2a Statement of Contributions Received; Part 2b Statement of Directed Contributions Received and Transferred to a Leadership Contestant; Part 2c Statement of Contributions Received-Details of Operating Loans; Part 2d Statement of Contributions Received- Contributions Returned to Donors or Otherwise Dealt with in Accordance with the Act; Part 2e Statement of Transfers Received; Part 2f Summary of Contributions, Loans and Transfers Received; Part 3a Statement of Election Expenses for a By-election; Part 3b Statement of Transfers to a Candidate, an Electoral District Association, a Leadership Contestant or a Nomination Contestant; Part 3c Statement of Unpaid Claims for the year ending December 31, 2011.

This Return has been prepared by the Chief Agent of the First Peoples National Party of Canada based on the financial reporting provisions of Section 424 of the Canada Elections Act and in the prescribed form issued by Elections Canada.

### *The Chief Agent's responsibility for the return*

The Chief Agent is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 424 of the Canada Elections Act and in the prescribed form issued by Elections Canada, for such internal control as the Chief Agent determines is necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the Return based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Return is free from material misstatement.

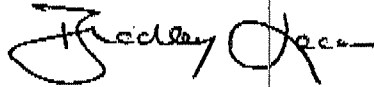
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the financial agent, as well as evaluating the overall presentation of the return.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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In my opinion, the Registered Party Financial Transaction Return of the First Peoples National Party of Canada presents fairly, in all material respects, the financial information required to be reported for the year ended December 31, 2011 in accordance with provisions of Section 424 of the Canada Elections Act.

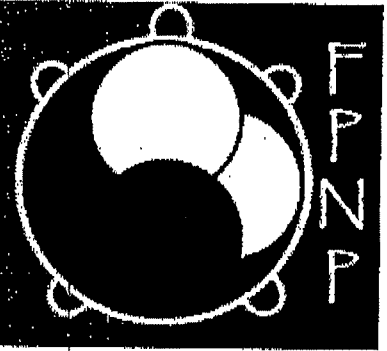
A handwritten signature in black ink, appearing to read 'Bradley Lecour', with a stylized flourish at the end.

**BRADLEY LECOUR, C. A.**  
*Licensed Public Accountant*

Sudbury, Ontario  
July 30, 2012

*Bradley Lecour, C. A.*

First Peoples National Party of Canada

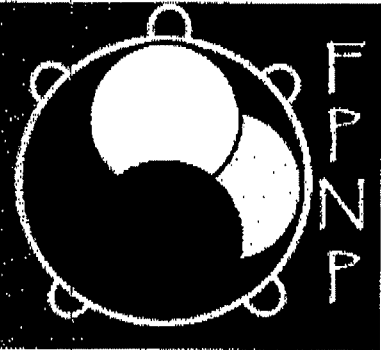


Statement of Net Assets  
As of December 31, 2011

	Assets:	
Cash in Bank		0.00
	Liabilities:	
Accounts Payable		<u>113.00</u>
Nets Assets		- 113.00
Total Liabilities and Net Assets		<u>0.00</u>

William Morin Interim Leader:  
First Peoples National Party of Canada, (FPNP).  
242 St George Street, Sudbury, Ontario, P3C 2X2  
Tel. 705-561-8004 Email: [willpower@ontera.net](mailto:willpower@ontera.net)  
Email: [willpower@ontera.net](mailto:willpower@ontera.net), Website: <http://fpnpoc.ca>

First Peoples National Party



Statement of Revenue and Expenses  
For the year ended December 31, 2011

Revenue:

Donations	0.00
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Expenses:

Bank Expenses	0.00
Professional Services	<u>113.00</u>

Revenue over Expenses:	<u>-113.00</u>
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