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 schedule of election expenses (as defined by Section 429 of the Canada Elections Act) for the poll date of January 23, 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 statement of assets and liabilities.

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 schedule presents fairly, in all material respects, the election expenses of the First Peoples National Party of Canada for the poll date of January 23, 2006 and is in accordance with Section 429 of the Canada Elections Act.

Winnipeg, Manitoba September 8, 2006

> Bernie P. Shore Chartered Accountant

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