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AUDITOR'S REPORT

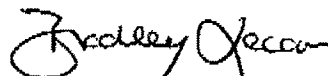
To: The Chief Agent for the First Peoples National Party of Canada:

I have audited the Registered Party Return in respect of General Election Expenses (the "Return") of the *First Peoples National Party of Canada* for election expenses incurred during the general election held on May 2, 2011. My audit was designed to enable me to report as required under Section 430(1) of the Canada Elections Act. This Return is the responsibility of the Chief Agent for the *First Peoples National Party of Canada*. My responsibility is to express an opinion on this Return based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards and the requirements of the Canada Elections Act (the "Act"). Canadian generally accepted auditing 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 the Chief Agent, as well as evaluating the overall presentation of the financial information. The Canada Elections Act does not, however require me to report, nor was it practicable for me to determine, that the accounting records include all transactions relating to the *First Peoples National Party of Canada* for the general election held on May 2, 2011.

In my opinion, the Registered Party Return in Respect of General Election Expenses of the *First Peoples National Party of Canada* presents fairly in all material respects, the information contained in the financial records on which the Return is based, in accordance with Section 430(1) of the Canada Elections Act and the accounting guidance issued by Elections Canada.

Sudbury, Ontario
December 1, 2011



Bradley Lecour, C. A.
Licensed Public Accountant