

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO HEILTSUK

The First Nations Financial Management Board ("the Board") completed its review of Heiltsuk's Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal Management Act* ("the Act"). The Board has not audited or otherwise attempted to verify the underlying financial information upon which the review is based. On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2014, Heiltsuk was in compliance with the *Financial Performance Standards*.

The Board has provided Heiltsuk with a Report and attached Schedule dated October 21, 2014 as required under section 50(2) of the Act and upon which the Board's opinion and certification is based.

This Certificate has been issued to Heiltsuk under section 50(3) of the Act solely for the purpose of enabling Heiltsuk to satisfy the requirements of the Act. It should not be used or relied upon by Heiltsuk or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 21st day of October, 2014.

First Nations Financial Management Board