FIRST NATIONS
FINANCIAL MANAGEMENT BOARD
LE CONSEIL DE GESTION FINANCIÈRE
DES PREMIÈRES NATIONS

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO EBB AND FLOW

The First Nations Financial Management Board ("the Board") completed its review of Ebb and Flow'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, Ebb and Flow was in compliance with the *Financial Performance Standards*.

The Board has provided Ebb and Flow with a Report and attached Schedule dated March 31st, 2015 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 Ebb and Flow under section 50(3) of the Act solely for the purpose of enabling Ebb and Flow to satisfy the requirements of the Act. It should not be used or relied upon Ebb and Flow 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 31st day of March, 2015.

First Nations Financial Management Board

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