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REVIEW ENGAGEMENT REPORT

To Indigenous and Northern Affairs Canada and Members of the Sumas First Nation

We have reviewed the accompanying Schedule of Remuneration and Expenses (Chief and Councilors) for Sumas First Nation for the year ended March 31, 2017, (the "Schedule"). The Schedule has been prepared by management based on the financial reporting provisions in Section 7.3 of the Indigenous and Northern Affairs Canada 2016-2017 Year End Reporting Handbook. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by Sumas First Nation.

A review does not constitute an audit and, consequently, we do not express an audit opinion on this Schedule.

Based on our review, nothing has come to our attention that causes us to believe that this Schedule is not, in all material respects, in accordance with the financial reporting provisions in Section 7.3 of the Indigenous and Northern Affairs Canada 2016-2017 Year End Reporting Handbook.

This Schedule, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting standards, is solely for the information and use of Sumas First Nation and Indigenous and Northern Affairs Canada for complying with Section 7.3 of the Indigenous and Northern Affairs Canada 2016-2017 Year End Reporting Handbook. The Schedule is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Chartered Professional Accountants

July 26, 2017 Chilliwack, Canada

LPMG LLP

ANNEX B

Schedule of Remuneration and Expenses (Chiefs and Coluncilors)

Sumas First Nation For the Year Ended March 31, 2017

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Dalton Silver	Chief	12	50,280	20,297
Murray Ned	Councillor	12	13,194	358
Jacqueline Bird	Councillor	12	49,620	29,798
Clint Tuttle	Councillor	12	30,230	17,639

^{1.} The number of months during the fiscal year that the individual was a chief or councillor.

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits
— other than the reimbursement of expenses — and non-monetary benefits.

Examples are provided in the supporting document which accompanies this document on AANDC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

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^{2.} As per the First Nations Financial Transparency Act: