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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, 2016, (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 2015-2016 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 2015-2016 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 2015-2016 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.

KPMG LLP

Chartered Professional Accountants

July 25, 2016 Chilliwack, Canada

ANNEX B

Schedule of Remuneration and Expenses (Chiefs and Councillors)

Name of Individual	Position Title	Number of Months [Note 1]	Remuneration [Note 2]	Expenses [Note 3]
Silver, Dalton	Chief	12	55,320	20,901
Tuttle, Clint	Councillor	12	40,220	27,027
Bird, Jacqueline	Councillor	12	51,980	16,940
Ned, Murray	Councillor	12	12,390	2,216
Ned, Murray	Executive Director, LFFA	12	67,158	14,542

Sumas First Nation For the Year Ended March 31, 2016

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

2. As per the First Nations Financial Transparency Act:

"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.