



NOVA SCOTIA

Finance
Office of the Minister

PO Box 187, Halifax, Nova Scotia, Canada B3J 2N3 • Telephone 902 424-5720 Fax 902 424-0635 • www.gov.ns.ca

FEB 15 2013

Ms. Jillian Foster
Grass Roots Up Cooperative Limited
8618 Highway 366
Linden, NS B4H 3Y2

Dear Ms. Foster:

I am pleased to inform you that your application for a Certificate of Registration under the Nova Scotia Equity Tax Credit Act (the Act) has been approved. Your corporation has been registered under the Act and a Certificate of Registration is enclosed. This registration will entitle investors who purchase eligible shares in your corporation and who meet the criteria as set out in the Act and Regulations, to a personal tax credit as described in the Nova Scotia Income Tax Act.

We hope that this program will enhance your corporation's ability to obtain investment and, in turn, increase its investment in the Nova Scotia economy. I would like to thank you for participating in the program and wish your corporation continued success in the future.

Yours truly,

A handwritten signature in cursive script that reads "Maureen MacDonald".

Maureen MacDonald

Enclosure

Nova Scotia



Department of
Finance

Certificate of Registration
Nova Scotia Equity Tax Credit

Certificate Number **ETC0212131539**

Date of Registration: **February 13, 2013**

This Certificate issued to

Grass Roots Up Cooperative Limited

pursuant to Section 3 of the Equity Tax Credit Act.* The company is authorized to issue eligible investments, as defined in the Equity Tax Credit Act, to the individuals specified in the application for registration. Eligible investments may not be issued after the lapse date, if any, specified below.

Date of Issue

February 13, 2013

Lapse date

September 30, 2013

Minister of Finance

A handwritten signature in cursive script, appearing to read "Maurice MacNeil", written over a horizontal line.

* This certificate does not grant the approval required, if any, for issuing shares under the Nova Scotia Securities Act. This certificate does not constitute an endorsement by the Government of Nova Scotia of the shares to be issued.