

Exhibit N

**FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
FOR PUERTO RICO**



José B. Carrión III
Chair

Members
Andrew G. Biggs
Carlos M. García
Arthur J. González
José R. González
Ana J. Matosantos
David A. Skeel, Jr.

Natalie A. Jaresko
Executive Director

BY ELECTRONIC MAIL

April 24, 2018

The Honorable Ricardo A. Rosselló Nevares
Governor of Puerto Rico
La Fortaleza
P.O. Box 9020082
San Juan, PR 00902-0082

The Honorable Thomas Rivera Schatz
President of the Senate of Puerto Rico

The Honorable Carlos J. Méndez Núñez
Speaker of the House of Representatives of Puerto Rico

Dear Governor Rosselló Nevares, President Rivera Schatz, and Speaker Méndez Núñez:

At the Oversight Board's thirteenth public meeting, held on April 20, 2018, the Oversight Board: (i) voted to certify, pursuant to 201(e)(2) of PROMESA, the fiscal plan for the University of Puerto Rico as developed by the Oversight Board, pursuant to Section 201(d)(2) of PROMESA (the "New UPR Fiscal Plan"); (ii) voted to certify, pursuant to 201(e)(2) of PROMESA, the fiscal plan for the Puerto Rico Highway Transportation Authority as developed by the Oversight Board, pursuant to Section 201(d)(2) of PROMESA (the "New HTA Fiscal Plan"); and (iii) voted to certify, pursuant to 201(e)(1) of PROMESA, the fiscal plan for the Government Development Bank as developed by the Governor, pursuant to Section 201(c)(2) of PROMESA, and approved by the Oversight Board, pursuant to Section 201(c)(3) of PROMESA (the "New GDB Fiscal Plan").

The Oversight Board is pleased, pursuant to Section 201(e) of PROMESA, to deliver this compliance certification for each of the New UPR Fiscal Plan, New HTA Fiscal Plan, and New GDB Fiscal Plan, as well as copies of each of the New UPR Fiscal Plan, New HTA Fiscal Plan, and New GDB Fiscal Plan.

Honorable Ricardo A. Rosello-Nevares
Honorable Thomas Rivera Schatz
Honorable Carlos J. Méndez Núñez
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The Oversight Board looks forward to working with you, UPR, HTA, and GDB to fully implement the New UPR Fiscal Plan, New HTA Fiscal Plan, and New GDB Fiscal Plan for the benefit of the people, businesses, and other stakeholders of Puerto Rico.

Sincerely,



José B. Carrión
Chair

Andrew G. Biggs
Carlos M. García
Arthur J. González
José R. González
Ana J. Matosantos
David A. Skeel, Jr.

CC: Natalie A. Jaresko
Christian Sobrino Vega