

**MASTER PLAN OF DISTRIBUTION AND ADMINISTRATION
IN THE MATTER OF THE
DPM SECURITIES LIMITED PARTNERSHIP
CLASS ACTION LITIGATION**

GENERAL PRINCIPLES OF THE ADMINISTRATION

1. The procedures set forth herein are intended to govern the administration of the Settlement Agreements dated February 8, 2010 entered into between the Plaintiffs in each of Quebec Superior Court, District of Montreal Class Actions Nos. 500-06-000123-014 (Windsor Park); 500-06-000142-014 (Mont Blanc); 500-06-000230-041 (Autumn Ridge); 500-06-000231-049 (Vantage Point) and 500-06-000096-998 (Springfield), and DPM Securities Inc., DPM Financial Planning Group Inc., Assante Corporation, Assante Advisory Services Inc. and CI Investments Inc. the latter being the successor corporation to United Financial Corporation, which is in turn the successor corporation to Assante Corporation and Assante Advisory Services Inc.
2. The definitions set out in the Settlement Agreements apply to and are incorporated herein, but where a term is defined in both the Settlement Agreement and this Plan of Distribution and Administration, the definition in this Plan of Distribution and Administration shall prevail and shall apply herein.

DEFINITIONS

3. For the purpose of this document:
 - (a) *Account* means a segregated interest bearing trust account at a Canadian Schedule 1 bank in Quebec under the control of Settling Defendants or their Counsel to be maintained for the receipt and distribution of funds pursuant to this Settlement Agreement.
 - (b) *Administration Expenses* means all fees, disbursements, expenses, costs, taxes and any other amounts incurred or payable by the Plaintiffs, Class Counsel or otherwise for the approval, implementation and operation of this Settlement Agreement, including the costs of all notices but excluding Class Counsel Fees.
 - (c) *Claims Administrator* means the person agreed to by the Parties to this agreement and appointed by the Court to administer the Settlement Agreement, including the claims process, in accordance with the provisions of this Settlement Agreement and the Plan of Distribution, and any employees of such person.
 - (d) *Claims Deadline* means ninety (90) days from the Effective Date.
 - (e) *Class Counsel* means the law firm of Trudel & Johnston.

- (f) **Class Counsel Fees** means the fees, interest, costs, GST and QST and all other applicable taxes or charges of Class Counsel.
- (g) **Court** means the Superior Court of Quebec.
- (h) **Deposit Amount** means the amount of money deposited into the Account on the Deposit Date, equal to the Settlement Amount minus Class Counsel Fees.
- (i) **Defence Counsel** means the law firm of Davies Ward Phillips & Vineberg LLP.
- (j) **Effective Date** means the date when Final Orders have been received from the Court approving this Settlement Agreement and any time periods within which the Settling Defendants may terminate this Settlement Agreement have expired with no termination having occurred.
- (k) **Excluded Person** means each Defendant, the directors, officers, subsidiaries, affiliates and parents of each Defendant, but not their respective agents and employees.
- (l) **Final Order** means a final judgment or final approval order entered by a Court in respect and the approval of this Settlement Agreement and, if an appeal lies, the expiration of the time to appeal or to seek permission to appeal such final judgment or final approval order without any appeal being taken, or if an appeal from the final judgment or final approval order is taken, the affirmation of such final judgment or final approval order in its entirety, without modification, by the court of last resort to which an appeal of such final judgment or final approval order may be taken.
- (m) **Fonds** means the Fonds d'aide aux recours collectifs.
- (n) **Non-Settling Defendant** means a Defendant in the Proceedings that is not a Settling Defendant.
- (o) **Other Actions** means actions or proceedings, other than the Proceedings, relating to Released Claims commenced by a Settlement Class Member, and includes Other Class Actions.
- (p) **Other Class Actions** means any class action, other than the Proceedings, that is commenced in Canada prior to the date on which the Quebec Court hears the motion required by section 3.2(1)(b) of this Settlement Agreement.
- (q) **Parties** means the Plaintiffs and the Settling Defendants.
- (r) **Proceedings** means, collectively, Quebec Superior Court, District of Montreal Class Actions Nos. 500-06-000123-014 (Windsor Park); 500-06-000142-014 (Mont Blanc); 500-06-000230-041 (Autumn Ridge); 500-06-000231-049 (Vantage Point) and 500-06-000096-998 (Springfield);

- (s) **Released Claims** means any and all manner of claims, demands, actions, suits, causes of action, whether class, individual or otherwise in nature, whether personal or subrogated, for damages whenever incurred, liabilities of any nature whatsoever, including interest, costs, taxes (including income taxes), expenses, class administration expenses (including Administration Expenses), penalties and lawyers' fees (including Class Counsel Fees), known or unknown, suspected or unsuspected, in law, under statute, that the Releasors, or any of them, whether directly, indirectly, derivatively, or in any other capacity, ever had, now have, or hereafter can, shall, or may have, relating in any way to any conduct from the beginning of time to the date hereof in respect of the purchase, sale, pricing, marketing or distribution of investment units of any of the investments mentioned in the Proceedings in Quebec, or relating to any conduct alleged (or which could have been alleged) and/or in any way related to the Proceedings and/or the settlement thereof, including, without limitation, any such claims which have been asserted, would have been asserted or could have been asserted, whether in Canada or elsewhere, regarding such investment in Quebec at any time.
- (t) **Releasees** means, jointly and severally, the Settling Defendants and all of their respective present and former, direct and indirect, parents, subsidiaries, divisions, affiliates, partners and insurers, and all other persons, partnerships or corporations with whom any of the former have been, or are now, affiliated, and their respective past, present and future officers, directors, members of any supervisory board or board of management, employees, agents, shareholders, attorneys, trustees, servants and representatives of each of the foregoing; and the predecessors, successors, purchasers, heirs, executors, administrators and assigns of each of the foregoing.
- (u) **Releasors** means the Plaintiffs and the Settlement Class Members and their respective parent companies, predecessors, successors, heirs, executors, administrators and assigns.
- (v) **Settlement Amount** means CAD \$12.9 million, inclusive of Class Counsel Fees, all taxes, costs and Administration Expenses.
- (w) **Settlement Class** means, in respect of each of the Proceedings, the class as defined in the judgment of Zerbisias J. dated February 10, 2004 (in the case of the Springfield class action) and the class as defined in the judgments of Silcoff J. dated August 9, 2006 in respect of each of the other Proceedings;
- (x) **Settlement Class Member** means a member of one of the Settlement Classes that is not an Excluded Person.
- (y) **Settling Defendants** means collectively, DPM Securities Inc., DPM Financial Planning Group Inc., Assante Corporation, Assante Advisory Services Inc., and CI Investments Inc., the latter being the successor corporation of United Financial Corporation which amalgamated on or about January 1, 2010, with United

Financial Corporation in turn being the successor corporation of Assante Corporation and Assante Advisory Services Inc., which amalgamated on or about December 22, 2005.

- (z) ***Settlement Fund*** means the amount of money transferred from the Account to the Claims Administrator in accordance with the terms of the Settlement Agreement from which the Claims Administrator shall pay: (i) Settlement Class Members in respect of the Released Claims and (ii) Administration Expenses and all taxes, if any.

ROLE OF THE CLAIMS ADMINISTRATOR

4. The Claims Administrator shall administer the Settlement Agreements under the ongoing authority and supervision of the Court.
5. The Settlement Fund shall be in an interest bearing trust account at a Canadian Schedule 1 bank in Canada and all payments from the Settlement Amount shall be made from that account.
6. The Claims Administrator shall develop, implement and operate an administration system for the following:
 - (a) receipt of Settling Defendants' customer information, including the names, addresses, and number or value of investment units purchased as the case may be;
 - (b) claims analysis and evaluation procedures;
 - (c) calculating payments to Settlement Class Members from the Settlement Fund and arranging for the distribution of the Settlement Fund in conformity with the terms of the Settlement Agreement;
 - (d) arranging payment of Administration Expenses;
 - (e) cash management and audit control; and
 - (f) fulfilling all tax reporting obligations arising from the Settlement Fund and arranging for the payment of any tax obligations from the Settlement Fund.

THE CLAIMS ADMINISTRATOR'S DUTIES AND RESPONSIBILITIES

7. The Claims Administrator's duties and responsibilities shall include the following:
 - (a) providing such mailed notices to the members of the Settlement Class Members as required pursuant to the Settlement Agreement;

- (b) training and instructing personnel as required for the performance of its duties in a commercially reasonable manner;
- (c) developing and implementing procedures for receiving, processing and evaluating claims of Settlement Class Members, including making all necessary inquiries to determine the validity of such claims;
- (d) making a timely decision in respect of a claim of a Settlement Class Member and giving notice to the Settlement Class Member of its decision respecting a claim promptly after the decision is made;
- (e) arranging payment to eligible Settlement Class Members out of the Settlement Fund in a timely fashion after the distribution is authorized by the consent of the parties and/or the Court in accordance with paragraph 24;
- (f) dedicating sufficient personnel to communicate with Settlement Class Members in either English or French as the Settlement Class Member elects;
- (g) using its best efforts to ensure that its personnel provide timely and helpful responses to inquiries and correspondence regarding claims;
- (h) using its best efforts to ensure that its personnel provide timely, helpful and supportive assistance to Settlement Class Members in completing the claims process and to persons seeking to determine whether they are members of the Settlement Class;
- (i) preparing for, attending and defending its decisions at all appeals;
- (j) arranging payments of Administration Expenses;
- (k) maintaining, in an easy to understand format, all information necessary to permit the Court to evaluate the progress of the administration from time to time;
- (l) reporting to the Court as necessary respecting claims received and administered, and Administration Expenses;
- (m) preparing such financial statements, reports and records as necessary or as directed by the Court and submitting them to the Court as directed; and
- (n) fulfilling any tax report and arranging payments required arising from the Settlement Fund, including any obligation to report taxable income and make tax payments. All taxes (including interest and penalties) due with respect to the income earned by the Settlement Fund shall be paid from the Settlement Fund.

THE CLAIMS PROCESS FOR SETTLEMENT CLASS MEMBERS

8. The Claims Administrator shall, in accordance with the Settlement Agreement and subject to the terms and conditions set out herein, determine the eligibility of Settlement Class Members making a claim and arrange for the distribution of the Settlement Fund to Settlement Class Members eligible for compensation.
9. The Parties, working together with the Claims Administrator, shall create a document to be completed by Settlement Class Members in order to make a claim (the “**Claim Form**”) which shall be transmitted to Settlement Class Members identified in the investor list(s) provided by the Parties, in writing, by e-mail or by letter.
10. In order to claim compensation from the Settlement Fund, Settlement Class Members who appear on the list(s) of investors provided to the Claims Administrator by the Parties and who also claim in respect of the amount invested the same amount appearing on the investor list(s) must:
 - (a) file a completed Claim Form with proof of identity, including any one of the following: a photocopy of (i) a valid driver’s license, (ii) a provincial health insurance card, (iii) birth certificate or (iv) valid passport, failing which the claim shall be rejected;
 - (b) disclose investments that were included in another claim or released as part of a private settlement in accordance with paragraphs 11 to 12.
 - (c) persons claiming as heirs of a deceased Settlement Class Member must provide a photocopy of documents establishing their legal entitlement to claim and the validity of their title, the whole to the satisfaction of the Claims Administrator, acting reasonably, failing which the claim shall be rejected.
11. All Settlement Class Members must provide a signed statement indicating whether they have entered into a private settlement with a Defendant(s) relating to the allegations in this litigation and, if so, the amount of their investment that they settled as part of the private settlement, and the amount of compensation received. All Settlement Class Members must provide written authorization for the Claims Administrator to contact the Settling Defendants to confirm whether a private settlement was reached, the amount of their investment settled as part of the private settlement, the amount of compensation received through the private settlement, and any other information that might be necessary for the purpose of processing and evaluating the Settlement Class Member’s claim. The above-listed information and authorization must accompany the Claim Form, failing which the claim shall be rejected.
12. The failure of a Settlement Class Member to provide the Claims Administrator with the required information relating to another claim or compensation received through a private settlement will disentitle the Settlement Class Member from compensation.

13. All Claim Forms and other required information must be postmarked no later than the Claims Deadline for the Settlement Class Member to be eligible for compensation from the Settlement Fund.

TECHNICAL DEFICIENCIES

14. If, during claims processing, the Claims Administrator finds that technical deficiencies exist in a Settlement Class Member's claim form or other required information, the Claims Administrator shall notify the Settlement Class Member of the deficiencies via regular mail and shall allow the Settlement Class Member thirty (30) days from the date of mailing of such notice to correct the deficiencies. If the deficiencies are not corrected within the thirty (30)-day period, the Claims Administrator shall reject the claim without prejudice to the right of the Settlement Class Member to resubmit the claim, provided the Settlement Class Member is able to meet the Claims Deadline and other requirements set forth herein.
15. Technical deficiencies shall not include missing the Claims Deadline. In no event shall the Claims Administrator accept claim forms postmarked after the Claims Deadline.

CLAIMS ADMINISTRATOR'S DECISION

16. In respect of each Settlement Class Member who has filed a claim in accordance with paragraph 10 above, the Claims Administrator shall:
 - (a) decide whether the Settlement Class Member is eligible to participate in the distribution process according to the criteria set out in the Settlement Agreement;
 - (b) verify the residency of the Settlement Class Member and their investment by reviewing the materials filed by the Settlement Class Member pursuant to paragraph 10, comparing the materials filed by the Settlement Class Member pursuant to paragraphs 10 and 11 to the investor list(s), records and other information provided by the Settling Defendants.
 - (c) verify whether the Settlement Class Member has entered into a private settlement with the Defendants and, if so, verify the investments that were included as part of that settlement.
17. Where a claim is made by a Settlement Class Member who does not appear on the list(s) of investors provided to the Claims Administrator by the Parties, or where the claim is made for an amount greater than that appearing on the investor list(s) in respect of that person, the Claims Administrator shall:
 - (a) require that such persons establish his or her investment by providing one of the following, failing which the claim shall be rejected:
 - (i) proof of investment in the form of a photocopy of the Subscription Form signed by the Settlement Class Member; or

- (ii) if unable to provide proof of investment or if providing proof of investment is impractical, the Settlement Class Member may submit to the Claims Administrator such other objective evidence of the investment, and that it was acquired through DPM Securities or DPM Financial Planning Group Inc. Such other objective verification must be accompanied by an affidavit from the Settlement Class Member stating the steps taken by the Settlement Class Member to obtain the proof of investment and the responses, if any, to those steps;
 - (b) require that residency in Quebec at the time the investment was made be established for those persons that do not appear on the list(s) of investors provided to the Claims Administrator by the Parties, by way of any of the following, failing which the claim shall be rejected:
 - (i) photocopies of all pages of a residential lease in the name of the Settlement Class Member;
 - (ii) photocopies of all pages of a deed of purchase of residential property in the name of the Settlement Class Member;
 - (iii) a copy of a bill or of an account statement from a telephone, electricity or cable company in the name of the Settlement Class Member showing the name and address, or a copy of a school or municipal tax bill showing the same information, together with a solemn affirmation that the Settlement Class Member lived at the address indicated on the document during the relevant period.
 - (c) verify whether the Settlement Class Member has entered into a private settlement with the Defendants and, if so, verify the investments that were included as part of that settlement.
 - (d) require that persons claiming as heirs of a deceased Settlement Class Member provide a photocopy of documents establishing their legal entitlement to claim and the validity of their title, the whole to the satisfaction of the Claims Administrator, acting reasonably, failing which the claim shall be rejected.
18. In no case shall the Claims Administrator accept a claim by Settlement Class Members that is in respect of an amount of an investment that is greater than the the value of the Settlement Class Member's established actual investment, being the net cash amount actually paid at the time of acquisition of the investment and excluding any consideration of the value of any amount pursuant to any Assumption Agreement(s) that may be described in the Prospectus and/or Subscription Agreements in respect of each of the investments described in the Proceedings (the "**Invested Amount**"). The Claim Form sent to Settlement Class Members shall instruct that the value of the claim shall be limited to the Invested Amount and that the value attributable to any Assumption Agreement(s) are to be deducted from the amount in respect of which a claim is made.

19. The Claims Administrator shall notify via regular mail all claiming Settlement Class Members as to the approval or rejection of their claims and the determination of the investment (the “**Decision Notice**”). Where the Claims Administrator has rejected all or part of the claim of the Settlement Class Member, the Claims Administrator shall include in the Decision Notice its grounds for rejecting all or part of the claim. The Claims Administrator shall advise the Parties to the Settlement Agreements of the rejection and transmit to them a copy of the Decision Notice prior to notifying the Settlement Class Member. . The Claims Administrator shall similarly notify the Parties of his acceptance of any Claim by a Settlement Class Member who does not appear on the list(s) of investors provided to him by the Parties, or where he accepts a claim in respect of a person who does appear on the list(s) of investors, but for a greater amount than that appearing on the list(s). The Parties to the Settlement Agreements may agree by unanimous consent to override a decision of the Claims Administrator to reject or accept any claim and substitute the initial decision with an approval or rejection of the claim, as the case may be.

APPEAL FROM DECISIONS AS TO CLAIMS

20. Settlement Class Members shall be granted thirty (30) days from the date the Decision Notice is sent to them pursuant to paragraph 17 to appeal the rejection (in whole or in part) of their claims. Such appeals will be on the basis of written submissions, supported only by the documentation provided to the Claims Administrator by the Claims Deadline. The Parties shall have the same rights of appeal in respect of the acceptance by the Claims Administrator of any claim by a Settlement Class Member who does not appear on the lists of investors provided to him by the Parties, or where he accepts a claim in respect of a person who does appear on the list(s) of investors, but for a greater amount than that appearing on the list(s).
21. Appeals will be determined by the Court or a person designated by the Court. Appeals from such decisions will be dealt with under the relevant court rules.
22. The Claims Administrator must provide to the Court, if applicable, any information that might be reasonably useful to the Court in its determination of the appeal, make written and/or oral submissions to the Court, as is reasonably necessary, and attend all appeals.
23. The refusal of the Claims Administrator to accept a Claim Form postmarked after the Claims Deadline is not grounds for appeal.

THE DISTRIBUTION PROCESS

24. As soon as practicable after the claims evaluations and any appeals therefrom are completed, the Claims Administrator shall, by motion, report to the Court the name, address and proposed amount of the distribution for each Settlement Class Member entitled to receive a distribution, and seek an order authorizing a distribution of the Settlement Fund. All distributions to Settlement Class Member must be made in accordance with paragraph 30 below.

25. No distribution to an eligible Settlement Class Member shall be made from the Settlement Fund until authorized by the Court.
26. Interim distributions may be made to eligible Settlement Class Members from the Settlement Fund following the Claims Deadline if authorized by the Court.
27. The Claims Administrator shall make arrangements to pay approved claims from the Settlement Fund as expeditiously as possible after the distribution is authorized by the Court. Payments will be made by cheque.
28. After final distribution of the Settlement Amounts, the Claims Administrator shall report to the Court as so directed.

SETTLEMENT BENEFITS AVAILABLE TO SETTLEMENT CLASS MEMBERS

29. The compensation available in the Settlement Fund shall be equal to CAD \$10,320,000 plus accrued interest but less: (a) costs of disbursements and taxes, including the amount of GST and QST applicable to Class Counsel Fees in the manner described in paragraph 37 hereinbelow (b) costs of notices, (c) costs of administering the Settlement Fund, and (d) obligations by Settlement Class Members to the *Fonds d'aide aux recours collectifs*, if any.
30. Subject to the provisions herein, Settlement Class Members who satisfy the eligibility requirements outlined in this Plan of Distribution and Administration and the Settlement Agreements shall be entitled to compensation, to be calculated by the Claims Administrator, in the following manner: a Settlement Class Member who establishes, to the satisfaction of the Claims Administrator, that they invested in investment units of the investments referred to in the Proceedings, shall be entitled to a share of the compensation available in the Settlement Fund (subject to and as described in paragraph 29 hereinabove), with such share to be based upon the Settlement Class Member's Invested Amount. Each Settlement Class Member's total Invested Amount, where provided in US Dollars, shall be converted to Canadian Dollars at the rate of exchange provided in the table below. The Settlement Class Member's share of the compensation available in the Settlement Fund (subject to and as described in paragraph 29 hereinabove), shall be based upon the percentage indicated in the table below, multiplied by the Invested Amount as expressed in Canadian Dollars, multiplied by the final value of the Settlement Fund (including accrued interest, but less all disbursements, costs and taxes etc., as described in paragraph 29 hereinabove), divided by CAD \$12.9 million.

INVESTMENT	EXCHANGE RATE APPLICABLE TO INVESTED AMOUNT	INVESTED AMOUNT IN CANADIAN DOLLARS MULTIPLIED BY	SETTLEMENT CLASS MEMBER'S SHARE IN AVAILABLE COMPENSATION IN SETTLEMENT FUND
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	(\$US→\$CAD)		
Autumn Ridge	1.1785	45.5%	Final Value of Settlement Fund divided by CAD \$12.9 million
Springfield	1.2083	66%	Final Value of Settlement Fund divided by CAD \$12.9 million
Windsor Park	1.3659	52%	Final Value of Settlement Fund divided by CAD \$12.9 million
Vantage Point	1.3726	72.3%	Final Value of Settlement Fund divided by CAD \$12.9 million
Mont Blanc	1.3636	78.7%	Final Value of Settlement Fund divided by CAD \$12.9 million

31. The Settlement Class Member's share of the Settlement Fund resulting from the foregoing calculation may be reduced by as much as 5%, depending on the number of valid claims made by Settlement Class Members. The Claims Administrator shall adjust the amount of the payment to Settlement Class Members in respect of each of the Proceedings to ensure that each Settlement Class Member's share of the Settlement Fund resulting from the foregoing calculation in each of the Proceedings is not more than 5% less than the amount produced by the calculation.
32. To the extent that the total value corresponding to valid claims by all Settlement Class Members not subject to appeal exceeds US \$16,957,920, the Settling Defendants shall make an additional payment over and above the CAD \$12.9 million originally paid in settlement into the Settlement Fund (minus the amount of Class Counsel Fees and applicable GST & QST in respect of such additional payment). This additional payment shall be calculated as follows: the amount by which the total Invested Amount, expressed in US dollars, in respect of all valid claims of Settlement Class Members exceeds US \$16,957,920 shall be divided by US \$16,150,400 and the quotient shall be multiplied by CAD \$12.9 million. The Claims Administrator shall notify the Parties in the event that the total value of the Invested Amount corresponding to valid claims exceeds US \$16,957,920 and shall provide all information evidencing this to the Parties.
33. To the extent that there remain any residual funds in the Settlement Fund once the Claims Deadline has passed and all valid claims by Settlement Class Members have been

calculated and paid pursuant to section 30 hereinabove and all other liabilities described in section 29 have been acquitted, the Claims Administrator shall distribute any residual amount in the Settlement Fund proportionately to the value of the valid claim previously submitted by each Settlement Class Member;

34. The amount of any payment made to Settlement Class Members by the Claims Administrator pursuant to the Settlement Agreements and this Master Plan of Distribution shall be attributed in respect of each of the Proceedings as follows:
 - (a) **Autumn Ridge:** payments to these Settlement Class Members shall be on account of moral damages for pain and suffering and mental anguish;
 - (b) **Springfield:** with respect to any payment made to these Settlement Class Members, an amount equal to 13.29% of the Invested Amount shall be on account of a return of invested capital, and any payment in excess of this shall be on account of moral damages for pain and suffering and mental anguish;
 - (c) **Windsor Park:** with respect to any payment made to these Settlement Class Members, an amount equal to 20.81% of the Invested Amount shall be on account of a return of invested capital, and any payment in excess of this shall be on account of moral damages for pain and suffering and mental anguish;
 - (d) **Vantage Point:** with respect to any payment made to these Settlement Class Members, an amount equal to 10.09% of the Invested Amount shall be on account of a return of invested capital, and any payment in excess of this shall be on account of moral damages for pain and suffering and mental anguish;
 - (e) **Mont Blanc:** with respect to any payment made to these Settlement Class Members, an amount equal to 52.39% of the Invested Amount shall be on account of a return of invested capital, and any payment in excess of this shall be on account of moral damages for pain and suffering and mental anguish;
35. A Settlement Class Member who has settled directly with a Defendant or who has filed an Other Claim, cannot claim under the Settlement Agreements for the investments that were the subject of the settlement or claim.
36. If after all approved payments are made to the Settlement Class Members, there remains monies in the Settlement Fund by virtue of the failure of the Settlement Class Members to cash the cheques received as compensation for their claims within six (6) months of the mailing of the cheques to the Settlement Class Members, or otherwise, the monies remaining in the Settlement Fund shall be distributed *cy pres* to appropriate recipients to be identified by the representative plaintiffs and approved by the Court.

CLASS COUNSEL FEES

37. The Settling Defendants shall arrange direct payment of Class Counsel Fees (minus the amount of GST and QST applicable to said Class Counsel Fees) in accordance with the provisions of the Settlement Agreement and the orders of the Court. The Claims Administrator shall retain an amount equal to 50% of the amount of the GST and QST applicable on the Class Counsel Fees from the Settlement Fund. On receipt of an advance tax ruling from the competent governmental authorities concerning the availability and validity of input tax credits to be claimed by the Settling Defendants in respect of the GST and QST applicable to Class Counsel Fees, the amount so withheld by the Claims Administrator shall either be released to pay valid claims of Settlement Class Members (in the event said advance tax ruling confirms such input tax credits as valid and claimable by the Settling Defendants) or shall be paid to Class Counsel (in the event that said advance tax ruling results in a denial or refusal of the input tax credits to be claimed).

NO ASSIGNMENT

38. No amount payable under the Settlement Agreement can be assigned without the written consent of the Claims Administrator.

RETENTION OF INFORMATION

39. The Claims Administrator shall retain all information received from the Settling Defendants and Settlement Class Members for use in the administration of any subsequent settlement and/or judgement. Such information must be retained by the Claims Administrator until after the resolution of the litigation, including the expiry of any appeal period and/or final disposition of any appeals.