

(2) ATB Financial v. Metcalfe and Mansfield Alternative Investments II Corp., 2008 ONCA 587, 92 O.R. (3d) 513

4. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: September 23, 2013

/s/ Ken Coleman
Ken Coleman

Attorney for Ernst &
Young LLP