

APPENDIX “D”

CONFIDENTIALITY AGREEMENT

RE: THE ROSSEAU RESORT DEVELOPMENTS INC.

On May 22, 2009, the Ontario Superior Court of Justice (the "**Court**") issued an order appointing Alvarez & Marsal Canada ULC ("**A&M**") and Alvarez & Marsal Canada Inc. (formerly McIntosh & Morawetz Inc.) as trustee and interim receiver, respectively (the "**Trustee**" and the "**Interim Receiver**") of the property, assets and undertakings of The Rosseau Resort Developments Inc. ("**RRDI**"). On June 2, 2009, the Court issued an amended and restated appointment order continuing the appointment of the Trustee and the Interim Receiver and appointing A&M as receiver and manager of the property, assets and undertakings of RRDI (the "**Receiver and Manager**") (the Trustee, the Interim Receiver and the Receiver and Manager collectively defined as the "**Receiver**"). The Receiver has been authorized by the Court to undertake a sales process for the sale of the remaining property, assets and undertakings of RRDI (the "**Property**"), subject to the approval of the Court, in which it has appointed CB Richard Ellis Limited, to act as its advisor and exclusive agent (the "**Advisor**").

We agree that all inquiries and communications with respect to the contemplated sale of the Property are to be directed to the Advisor. We represent and warrant to the Advisor and the Receiver that we are acting solely as principal and are not acting and shall not act jointly or in concert with any other person or entity in connection with the proposed transaction other than those persons or entities who have been disclosed in writing to the Advisor and the Receiver.

The Advisor and Receiver have available for review certain information concerning the Property, and such information may be in written form, magnetically encoded, transmitted verbally or in other form of media (the "**Confidential Information**"). Confidential Information shall include all such information, whether or not marked as confidential or proprietary. On behalf of the Receiver, the Advisor may make Confidential Information available to us from time to time after the execution of this Agreement. In consideration of and as a condition of the delivery of Confidential Information to us, we acknowledge and agree as follows:

1. The term "**Confidential Information**" includes, without limitation, any reports, analyses, compilations, memoranda, notes and any other writings (including, without limitation, any such material in written form, magnetically encoded or any other form of media) prepared by us or on our behalf based in whole or in part upon or incorporating any Confidential Information made available by or on behalf of the Receiver or the Advisor, and includes, without limitation, discussions taking place between us, on the one hand, and the Receiver and/or the Advisor and/or their respective agents, consultants or designates, and/or Marriott Hotels of Canada Ltd. or any of its affiliates thereof, including, without limitation, Marriott International Inc. ("**Marriott**"), on the other hand, with respect to the Property. We will make all necessary and appropriate efforts to safeguard the Confidential Information from disclosure to anyone other than is permitted herein.
2. The Confidential Information is intended solely for the purpose of our own limited use in considering whether to pursue negotiations to acquire the Property (the "**Permitted Purpose**"). Under no circumstances will we use the Confidential Information for any purpose that is not the Permitted Purpose. We agree that the Confidential Information is confidential, commercially sensitive and proprietary, that we will hold and treat it in the strictest of confidence, and that we will not disclose or permit anyone else to disclose the Confidential Information to any person, firm or entity without prior written authorization of the Receiver and Advisor, except that the Confidential Information may be disclosed to our agents, directors, officers, employees, legal

counsel, representatives, consultants, advisors and financing sources or lenders (collectively, our "**Representatives**") who (a) have been disclosed in writing to the Advisor and the Receiver; (b) have a need to know or to use the Confidential Information for the Permitted Purpose; and (c) have been advised of our obligations and undertakings hereunder, and that such persons (other than legal counsel) have in advance of receiving the Confidential Information, provided the Advisor with a written acknowledgement that they have been provided with a copy of this Agreement and have agreed in writing to be bound by the same undertakings and obligations hereunder to maintain the Confidential Information as confidential as if a party hereto. We will not and will cause our Representatives not to disclose to any other person that this Agreement exists, any term or condition of this Agreement, that we or our Representatives have received or produced any Confidential Information, or that discussions or negotiations are taking place concerning the Property. We shall be responsible for any breach of such undertakings and obligations by any of our Representatives.

3. If we or our Representatives become legally compelled to disclose any of the Confidential Information, we shall provide the Advisor and Receiver with prompt prior written notice so that the Advisor and/or Receiver may seek a protective order or other appropriate remedy or waive compliance with these terms. If such protective order or other remedy is not or cannot be obtained, or the Advisor and Receiver waive compliance with these terms, we and our Representatives will furnish only that portion of the Confidential Information that is legally required and will exercise our best efforts to obtain reliable assurances that confidential treatment will be accorded to the Confidential Information. In addition, neither we nor our Representatives will oppose any action by the Advisor and/or Receiver to obtain an appropriate protective order or other reliable assurance that confidential treatment will be accorded to the Confidential Information.
4. The Confidential Information contains brief, selected information pertaining to the Property, and has been prepared by the Advisor primarily from information supplied by the Receiver. It does not purport to be all-inclusive or to contain all the information which a prospective purchaser may desire. We expressly acknowledge and agree that neither the Advisor nor the Receiver makes any representation or warranty, expressed or implied, as to the accuracy or completeness of the Confidential Information and no liability of any nature whatsoever is assumed or to be implied with respect thereto or with respect to any error or omission therein. We confirm that our decision to submit an offer to purchase for or to purchase the Property will be made relying solely on our own expertise and that of our Representatives and based upon our own inspections and examinations of the Property and that any transaction with respect to the Property will be undertaken strictly on an "as is, where is" basis, without any representation or warranty of any nature or kind whatsoever. We acknowledge that nothing in this Agreement obligates the Advisor or the Receiver to make any particular disclosure of information or to complete, revise or update such information that is disclosed.
5. We shall return the Confidential Information to the Advisor at any time upon request. At the request of the Advisor, we shall destroy any Confidential Information and we shall confirm the destruction thereof to the Advisor in writing within 15 days of the Advisor's request. Notwithstanding the return or destruction of any Confidential Information, we and our Representatives shall continue to be bound by the confidentiality and other obligations hereunder.

We acknowledge and agree that the Confidential Information shall at all times remain the exclusive property of the Receiver and that all such information shall be held by us in trust for the Receiver. We acknowledge and agree that the Receiver and the Advisor may, from time to time, disclose the Confidential Information to other third parties. Nothing contained in this Agreement shall be construed as granting or conferring any rights, by licence or otherwise, in any Confidential Information.

6. Without the prior written consent of the Receiver, we shall not enter into any exclusive arrangement with any debt financing source with respect to the provision of debt financing in connection with the proposed transaction. Any agreement, arrangement or other understanding, whether written or oral, with any potential debt financing source(s) that may reasonably be expected to legally or contractually limit, restrict, restrain, otherwise impair in any manner, directly or indirectly, such financing source from acting as a potential debt financing source to any other party with respect to the proposed transaction shall be deemed an exclusive arrangement.
7. We acknowledge that the Receiver has expressly reserved the right in its sole discretion to reject any or all proposals, offers or expressions of interest in the Property and to terminate discussions with any party at any time with or without notice. We further acknowledge that this Agreement is not an agreement to sell the Property or an offer of sale. No agreement for the sale of the Property shall exist, at law or equity, unless and until the Receiver enters into a binding agreement of sale in respect thereof.
8. Neither we nor our affiliates, agents, contractors or other Representatives shall contact any personnel working at the Property (including, without limitation, employees of RRDI or Marriott) without the Receiver's prior written consent. In no event shall we, our affiliates, agents, contractors or other Representatives offer to hire any such personnel for a period of two (2) years after the date of this Agreement.
9. All fees due to the Advisor in connection with the sale of the Property shall be paid by the Receiver. We hereby acknowledge and warrant that we are a principal in connection with the possible acquisition of the Property and agree that neither we nor our Representatives will look to the Advisor or Receiver for any fees or commissions in connection with the sale of the Property. We also hereby acknowledge and warrant that neither we nor our Representatives have dealt with any broker, other than the Advisor, regarding the acquisition of the Property; or if we or our Representatives have dealt with a broker, we hereby agree to indemnify the Receiver and the Advisor against any compensation, liability or expense arising from claims by any other broker or other party we or our Representatives have dealings with (excluding the Advisor) in connection with the sale of the Property.
10. We acknowledge and agree that the Receiver would not have an adequate remedy at law and would be irreparably harmed if any of the terms herein are not abided by. Accordingly, the Receiver shall be entitled to injunctive relief (preliminary, provisional, interim, temporary, interlocutory and permanent) to prevent breaches of these terms and to specifically enforce these terms, in addition to any other remedy to which it may be entitled at law or in equity, without having to demonstrate irreparable harm, deposit any security or post any bond as a condition to

any relief. We further agree to indemnify and save harmless the Receiver and the Advisor from any loss whatsoever arising out of a breach of any of the terms and conditions of this Agreement.

11. It is further understood and agreed that no failure or delay by the Advisor and/or the Receiver in exercising any right, power or privilege under this Agreement shall operate as a waiver thereof nor shall any single or partial exercise thereof preclude any other or future exercise of any right, power or privilege hereunder. If any provision of this Agreement is determined to be void or unenforceable, in whole or in part, it shall be severable from all other provisions hereof and shall not be deemed to affect or impair the validity of any other provisions, and each such provision is deemed to be separate and distinct.
12. This Agreement is governed by the laws of the Province of Ontario. We irrevocably attorn and submit to the non-exclusive jurisdiction of the courts of the Province of Ontario with respect to any matter arising under this Agreement.
13. This Agreement shall enure to the benefit of and be binding on our successors and permitted assigns. We acknowledge that we may not assign any of the rights or obligations hereunder without the prior written consent of the Receiver.
14. This Agreement may be executed in counterparts and each of such counterparts shall constitute an original document and such counterparts, when taken together, shall constitute one and the same instrument.

The remainder of this page has been intentionally left blank, signature page follows.

MADE THIS _____ DAY OF _____, 2011

Signature: _____

Name: (Print) _____

Title: _____

Company: _____

Address: _____

City/Province or State/Zip: _____

Phone Number: _____

Fax Number: _____

E-Mail Address: _____

ACCEPTED AND AGREED TO THIS _____ DAY OF _____, 2011

CB Richard Ellis Limited, on its behalf and as advisor for and on behalf of the Receiver.

Per: _____

APPENDIX “1”

CONFIDENTIAL

Confidential Appendix “1”

EXCLUSIVE LISTING AGREEMENT

**THE DOCUMENTS IN THIS APPENDIX ARE SUBJECT TO A
SEALING ORDER REQUEST AND ARE TO BE KEPT
STRICTLY CONFIDENTIAL AND ARE NOT TO BE
DISCLOSED TO ANYONE EXCEPT THE JUDGE HEARING
THE MOTION.**

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.)	FRIDAY, THE 6 TH DAY
)	
JUSTICE CAMPBELL)	OF MAY, 2011

IN THE MATTER OF SECTION 47(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED, SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, C. C. 43, AS AMENDED, AND SECTION 68 OF THE *CONSTRUCTION LIEN ACT*, R.S.O. 1990, C. C. 30, AS AMENDED

BETWEEN:

WESTLB AG, TORONTO BRANCH

Applicant

- and -

THE ROSSEAU RESORT DEVELOPMENTS INC.

Respondent

ORDER

THIS MOTION, made by Alvarez & Marsal Canada ULC, in its capacity as Court-appointed receiver and manager pursuant to section 101 of the *Courts of Justice Act* (Ontario) and trustee and receiver and manager under the *Construction Lien Act* (Ontario), and Alvarez & Marsal Canada Inc., in its capacity as interim receiver pursuant to section 47(1) of the *Bankruptcy and Insolvency Act* (jointly and collectively, the “**Receiver**”), of the undertaking, property and assets (the “**Assets**”) of The Rosseau Resort Developments Inc. (“**RRDI**”), for an Order:

- (a) abridging the time for service of this Notice of Motion and Motion Record, if necessary, validating service of the Notice of Motion and Motion Record, and dispensing with further service thereof;
- (b) declaring that all capitalized terms not otherwise defined in the Order shall have the same meaning as in the Eighteenth Report of the Receiver dated May 2, 2011 (the “**Eighteenth Report**”);
- (c) authorizing the Receiver to commence a sales process for the sale of the remaining Assets of RREDI on an *en bloc* basis (the “**Sales Process**”), substantially in accordance with the Sales Process protocol filed herewith (the “**Protocol**”);
- (d) approving the Protocol in the form attached hereto as Schedule “A”;
- (e) approving the retention by the Receiver of CB Richard Ellis Limited (“**CBRE**”) as broker to assist the Receiver in carrying out the Sales Process on the terms and conditions as set out in the Exclusive Listing Agreement attached as Confidential Appendix “1” to the Eighteenth Report (the “**Exclusive Listing Agreement**”) and authorizing and approving the execution by the Receiver of the Exclusive Listing Agreement;
- (f) sealing Confidential Appendix “1” to the Eighteenth Report until further order of this Court;
- (g) approving the Eighteenth Report, and the conduct and activities of the Receiver as described herein; and
- (h) such further and other relief as counsel may request and this Honourable Court deems just.

was heard this day, at 330 University Avenue, Toronto, Ontario.

ON READING the Eighteenth Report, the affidavits of service of • (the “**Affidavits of Service**”) filed, and on hearing the submissions of counsel for WestLB AG, New York Branch and the Receiver, and independent counsel for the Receiver, no one else appearing,

1. **THIS COURT ORDERS AND DECLARES** that service of the Notice of Motion and the Motion Record in accordance with the Affidavits of Service, including the method and timing of notice, and service to the service list by way of email and courier, shall be and is hereby abridged and validated, so that this Motion is properly returnable today and any further service thereof upon any interested party other than the persons served with the Motion Record is hereby dispensed with.
 2. **THIS COURT ORDERS** that the Receiver is hereby authorized to commence the Sales Process substantially in accordance with the Protocol.
 3. **THIS COURT ORDERS** that the Protocol, in the form attached hereto as Schedule "A" outlining the process by which the Sales Process is to be conducted, be and is hereby approved, and the Receiver is authorized to take such steps as are considered necessary or desirable in carrying out the terms of the Protocol. The Receiver may seek advice and directions from the Court in respect of any aspect of the Protocol.
 4. **THIS COURT ORDERS** that the retainer of CBRE as broker to assist the Receiver with the conduct of the Sales Process substantially on the terms and conditions as set out in the Exclusive Listing Agreement is hereby approved. The execution by the Receiver of the Exclusive Listing Agreement is hereby authorized and approved.
 5. **THIS COURT ORDERS** that Confidential Appendix "1" to the Eighteenth Report be and is hereby sealed pending further Order of this Court.
 6. **THIS COURT ORDERS** that the Eighteenth Report, and the conduct and activities of the Receiver as described therein, are hereby approved.
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TAB 3 – SCHEDULE “A”

SALES PROCESS PROTOCOL

Background to the Receivership

On May 22, 2009, on the Application of WestLB AG, Toronto Branch (now New York Branch) ("**WestLB**") in its capacity as agent for a syndicate of senior secured lenders (the "**Syndicate**"), the Ontario Superior Court of Justice (the "**Court**") issued an order appointing Alvarez & Marsal Canada ULC ("**A&M**") and Alvarez & Marsal Canada Inc. (formerly McIntosh & Morawetz Inc.) as trustee and interim receiver, respectively (the "**Trustee**" and the "**Interim Receiver**"), pursuant to Section 68 of the *Construction Lien Act* (Ontario) ("**CLA**") and Section 47(1) of the *Bankruptcy and Insolvency Act* (Canada) of all the property, assets and undertakings (the "**Assets**") of The Rosseau Resort Developments Inc. ("**RRDI**"). On June 2, 2009, the Court issued an Amended and Restated Appointment Order continuing the appointment of the Trustee and Interim Receiver and appointing A&M as receiver and manager of the Assets of RRDI (the "**Receiver and Manager**") pursuant to Section 101 of the *Courts of Justice Act* (Ontario) and pursuant to the CLA (the Trustee, Interim Receiver and the Receiver and Manager collectively defined as the "**Receiver**").

Sales Process

The Receiver will undertake a process for the purposes of selling the right, title and interest of RRDI, if any, in the Assets, including the commercial assets, and 132 condominium units and the development lands adjoining The Rosseau at Red Leaves, on an en bloc basis (the "**Sales Process**").

In connection with the Sales Process, the Receiver has appointed CB Richard Ellis Limited ("**CBRE**"), subject to Court approval, as broker to assist with the Sales Process. CBRE has identified, and will continue to identify, parties interested in purchasing the Assets through its network and database of contacts, referrals, and those parties that have expressed an interest in the previous institutional sales process authorized by the Court.

The Receiver has worked with CBRE to develop and prepare all relevant sales materials and to establish a data room for due diligence by prospective purchasers.

Supervision and Reporting

- The Sales Process will be undertaken by the Receiver, with the assistance of CBRE, and subject to the Court's supervision.
- The Receiver will consult with and provide updates to WestLB AG, New York Branch ("**WestLB**") on a regular basis as agreed to by the Receiver and WestLB on the progress and status of the Sales Process (including any material information related to any offers in connection therewith, subject to confidentiality restrictions) and with respect to any proposed transaction relating to the Assets.

- The Receiver will report to the Court on the outcome of the Sales Process and seek Court approval of any final sale agreement or agreements arising out of the Sales Process.

Outline of the Protocol

- The Sales Process will be conducted in accordance with this Sales Process Protocol (the “**Protocol**”).

Sales Materials

- The Receiver, with the assistance of CBRE, is finalizing (a) a brief investment overview letter (the “**Investment Overview**”) that will describe the acquisition opportunity and set out key aspects of the Protocol; (b) a form of confidentiality agreement (the “**Confidentiality Agreement**”); (c) an electronic data room for due diligence purposes; and (d) a template form of agreement of purchase and sale (the “**Template APA**”).
- CBRE will continue to develop its list of prospects by advertising the opportunity by way of press releases and through the distribution of the Investment Overview to its international network of offices and affiliates.

Identification of Potential Purchasers and Qualified Bidders

- Commencing upon Court approval of this Protocol, potential purchasers identified by CBRE and/or the Receiver will be contacted and provided with a copy of the Investment Overview and the form of Confidentiality Agreement.
- In order to be qualified by the Receiver as a bidder (a “**Qualified Bidder**”) and to obtain access to the electronic data room, potential bidders will be required to execute the Confidentiality Agreement and to submit a completed letter of introduction (the “**Introduction Letter**”) to the Receiver that describes: (a) the potential bidder and its business and industry expertise; (b) the potential bidder’s financial wherewithal or ability to obtain financing in order to complete the transaction being contemplated; and (c) whether the potential bidder contemplates any third party equity participation or any form of joint acquisition, and if so, to provide a description of such third party. The information contained in the Introduction Letter must be acceptable to the Receiver in its sole discretion prior to a potential purchaser being qualified by the Receiver as a Qualified Bidder. An Introduction Letter may not be submitted by a person acting as agent for an undisclosed principal.
- Upon a review of the Introduction Letters submitted to the Receiver, in consultation with WestLB the Receiver will identify those who have demonstrated an interest and ability to consummate a transaction, based on the

information submitted by the potential bidders and such other selection criteria as the Receiver may develop, in its discretion, who will be invited to participate in the next phase of due diligence.

Due Diligence Period

- The Qualified Bidders will be provided with access to the electronic data room for due diligence purposes, together with the Template APA that the Receiver requires to be submitted in connection with any offer to purchase. The Receiver will arrange site visits and schedule buyer information presentations, along with CBRE, to the Qualified Bidders regarding the acquisition opportunity as determined to be appropriate by the Receiver.

Submissions of Binding Offers by Bid Deadline

- The submission of binding offers from Qualified Bidders, based on the Template APA, will be required by 5:00 p.m. EST on June 21, 2011, along with a deposit representing 10% of the purchase price, or such other deposit amount as the Receiver, in its sole discretion after consultation with WestLB, may agree in writing to accept.

Negotiations with Qualified Bidders & Selection of Winning Bid

- The Receiver will review binding offers submitted with WestLB. From the binding offers submitted, the Receiver, in consultation with WestLB, will identify a shortlist of Qualified Bidders with whom it will enter into negotiations and ultimately select the successful bidder, in consultation with WestLB and subject to Court approval.

Court Approval of Asset Purchase Agreement & Closing of Transaction

- Court approval of the sale is anticipated to occur on or about July 14, 2011 with closing to occur as soon as practical thereafter.

Miscellaneous

- The Receiver reserves the right to seek to clarify any offer received and the right to reject any or all of the offers received and to extend, abridge or suspend any of the timelines described herein, in consultation with WestLB. The Receiver will be entitled to seek advice and directions from the Court in respect of this Protocol and any steps taken hereunder.
- Court approval will be required in respect of any offer accepted and/or any proposed agreement or agreements completed. The Receiver shall not be required to accept the highest and/or best offers, or any offer, in respect of the Assets, but

shall be entitled to recommend to the Court a transaction that maximizes value for all stakeholders and minimizes closing risk.

Sales Process Protocol Outline and Timelines

Following are the anticipated timelines for the process described above.

Activity	Date
<i>Contact Potential Purchasers</i>	From and after Court Approval of Sales Process on or about May 6, 2011
Activity	Date
<i>Identify Qualified Bidders with Immediate Access to Data Room thereafter</i>	Week of May 9-13, 2011
Activity	Date
<i>Site Visits to be Arranged with Receiver/CBRE</i>	May 16-18, 24-26, 2011
Activity	Date
<i>Buyer Information Sessions</i>	June 1-2, 2011
Activity	Date
<i>Completion of Due Diligence and Submission of Binding Offers</i>	On or before 5:00 p.m. EST June 21, 2011
Activity	Date
<i>Determine Shortlist of Interested Parties for further Negotiation</i>	On or before June 24, 2011
Activity	Date
<i>Confirm Purchaser</i>	On or about June 30, 2011
Activity	Date
<i>Court Approval of Sale to Purchaser</i>	On or about July 14, 2011

IN THE MATTER of Section 47(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED, SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.C. 1990, C. C. 43, AS AMENDED, AND SECTION 68 OF THE *CONSTRUCTION LIEN ACT*, R.S.O. 1990, C. C. 30, AS AMENDED
WESTLB AG, TORONTO BRANCH
V.
THE ROSSEAU RESORT DEVELOPMENTS INC.

Applicant

Respondent

ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST Proceeding commenced at Toronto	
ORDER	
BLAKE, CASSELS & GRAYDON LLP P.O. Box 25, Commerce Court West 199 Bay Street, Suite 2800 Toronto, Ontario M5L 1A9 Pamela L.J. Huff - LSUC#: 27344V Tel: 416-863-2958 Fax: 416-863-2653 Katherine McEachern - LSUC#: 38345M Tel: 416-863-2566 Fax: 416-863-2653 Lawyers for WestLB AG, New York Branch and Alvarez & Marsal Canada ULC and Alvarez & Marsal Canada Inc. in their respective capacities as Court-appointed Receiver and Manager, Trustee, and Interim Receiver FRASER MILNER CASGRAIN LLP 1 First Canadian Place 39th Floor, 100 King Street West Toronto, Ontario M5X 1B2 R. Shayne Kukulowicz LSUC#: 30729S Jane Dietrich LSUC # 49302U Tel: 416-863 4467 Fax: 416-863 4592 Independent Lawyers for Alvarez & Marsal Canada ULC, and Alvarez & Marsal Canada Inc., in their respective capacities as Court-appointed Receiver and Manager, Trustee, and Interim Receiver	

IN THE MATTER of Section 47(1) of the *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED, SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O 1990, C. C. 43, AS AMENDED, AND SECTION 68 OF THE *CONSTRUCTION LIEN ACT*, R.S.O. 1990, C. C. 30, AS AMENDED

WESTLB AG, TORONTO BRANCH
Applicant

V. THE ROSSEAU RESORT DEVELOPMENTS INC.
Respondent

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MOTION RECORD
(Returnable May 6, 2011)**

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Independent Lawyers for Alvarez & Marsal Canada ULC, and Alvarez & Marsal Canada Inc., in their respective capacities as Court-appointed Receiver and Manager, Trustee, and Interim Receiver