

ThorntonGroutFinnigan

THE INSOLVENCY & LITIGATION BOUTIQUE

James H. Grout

Direct: (416) 304-0557 Email: jgrout@tgf.ca

File No: 508-018

December 17, 2007

Via Email

TO THE SERVICE LIST

Dear Sir/Madam:

Re: Portus

Attached is a copy of the Order of the Honourable Mr. Justice Campbell dated December 12, 2007 approving the procedures and forms for the sale of claims by registered plans.

Yours very truly,

ThorntonGroutFinnigan LLP



A handwritten signature in black ink, appearing to be 'JH Grout', is written over a horizontal line.

James H. Grout

JHG*pt

Encl.

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Court File No. 31-OR-207257-T

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)**

THE HONOURABLE MR.)
JUSTICE COLIN L. CAMPBELL)
WEDNESDAY THE 12TH DAY
OF DECEMBER, 2007

**IN THE MATTER OF THE CONSOLIDATED BANKRUPTCY
OF PORTUS ALTERNATIVE ASSET MANAGEMENT INC.
AND PORTUS ASSET MANAGEMENT INC.,** both corporations
incorporated pursuant to the *Business Corporations Act* (Ontario)
with its principal place of business in the City of Toronto, in the
Province of Ontario, bankrupts

ORDER

THIS MOTION made by KPMG Inc. (the "Trustee"), in its capacity as the Trustee of the Consolidated Estate of Portus Alternative Asset Management Inc. ("PAAM") and Portus Asset Management Inc. ("PAM"), bankrupts (the "Consolidated Estate"), for the relief set out in its Notice of Motion herein dated December 7, 2007 was heard this day at 330 University Ave., in the City of Toronto.

UPON READING the Affidavit of I. George Gutfreund sworn December 7, 2006, the Affidavit of I. George Gutfreund sworn December 7, 2007 (the "Gutfreund Affidavit") and upon hearing the submissions of counsel for the Trustee, counsel for Manulife Securities International Ltd. and counsel for Berkshire Securities Inc. and Berkshire Investment Group Inc.

1. **THIS COURT ORDERS** that the time for service of this motion be and it is hereby abridged to the date of actual service that service upon the Service List was duly effected and that service upon any other party be and it is hereby dispensed with.
2. **THIS COURT ORDERS** that the sale of claims against the Consolidated Estate held by registered plans such as registered retirement savings plans and registered retirement

income funds (collectively the "Portus Registered Plans") be completed by the Trustee, as agent for Concentra Trust, the beneficiary of the Portus Registered Plan and the third party purchaser by execution and delivery of the relevant documents approved by and attached to this Order.

3. **THIS COURT ORDERS** that the form of Sale of Claim Agreement attached hereto as Schedule "A" hereto be and it is hereby approved.

4. **THIS COURT ORDERS** that the form of Sale of Claim RRSP Direction and Release attached hereto as Schedule "B" be and it is hereby approved.

5. **THIS COURT ORDERS** that the form of Sale of Claim RRSP Alternative Registered Plan Designation Form attached hereto as Schedule "C" be and it is hereby approved.

6. **THIS COURT ORDERS** that the form of Sale of Claim RRIF Direction and Release attached hereto as Schedule "D" be and it is hereby approved.

7. **THIS COURT ORDERS** that the form of Sale of Claim RRIF Alternative Registered Plan Designation Form attached hereto as Schedule "E" be and it is hereby approved.

8. **THIS COURT ORDERS AND DIRECTS** the Trustee to process the sale of claims held by Portus Registered Plans to third party purchasers only if the beneficiary of the Portus Registered Plan and the third party purchaser execute and deliver to the Trustee the requisite documents referred to in this Order without amendment whatsoever unless agreed to in writing by the Trustee.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

DEC 13 2007

PER/PAR.



Tara Stead
Registrar, Superior Court of Justice

Schedule "A"

**ESTATE OF
PORTUS ALTERNATIVE ASSET MANAGEMENT INC.
AND PORTUS ASSET MANAGEMENT INC.
A BANKRUPT**

SALE OF CLAIM AGREEMENT

Unless otherwise defined in this Agreement, capitalized terms that are used in this Agreement have the meaning that is given to them in the Defined Terms schedule that is attached to this Agreement as Schedule A.

Three copies of this Agreement must be properly completed and manually signed by any person who holds a Claim through a Portus Registered Plan who wishes to sell the Claim to a third party.

THIS AGREEMENT IS BEING ENTERED INTO BY THE FOLLOWING PARTIES:

SELLER

First Name

Middle Name

Last Name

PURCHASER

Name

AUTHORIZED AGENT

KPMG Inc., in its capacity as agent for Concentra Trust, the trustee of the Portus Registered Plans.

THE PARTIES HERETO agree as follows:

1. Sale of Claim

- (a) The Seller hereby unconditionally and irrevocably sells, conveys, transfers and assigns to the Purchaser all of the Seller's right, title and interest in and to the Claim with effect as of, and from, the date on which the Authorized Agent has received the following (collectively, the "Sale Documents") from the Purchaser duly completed and/or executed to the satisfaction of the Authorized Agent:
 - (i) this Agreement;
 - (ii) an Alternative Registered Plan Designation Form;

- (iii) a Direction and Release; and
 - (iv) the Purchase Price
- (b) The Seller hereby authorizes the Authorized Agent to enter into this Agreement for, and on behalf of, Concentra Trust, the trustee of the Portus Registered Plan, to thereby convey, transfer and assign to the Purchaser all of Concentra Trust's right, title and interest in, and to, the Claim, to take all such further steps as may reasonably be required to facilitate the sale, conveyance, transfer and assignment of the Claim to the Purchaser and to thereafter recognize the Purchaser as the owner of the Claim for all purposes without further inquiry.
- (c) Having been so authorized by the Seller, the Authorized Agent hereby unconditionally and irrevocably sells, conveys and assigns to the Purchaser all of Concentra Trust's right, title and interest in and to the Claim with effect as of, and from, the date on which the Authorized Agent has received the Sale Documents from the Purchaser duly completed and/or executed to the satisfaction of the Authorized Agent.

2. **Payment of Purchase Price**

The Purchaser shall pay the Authorized Agent for, and on behalf of, Concentra Trust, a Purchase Price that is equal to _____% of the Proof of Claim Amount less the aggregate of any and all payment advances and allocations that have been made to, or on behalf of, the Seller in full or partial satisfaction of the Claim.

3. **Representations and Warranties of Seller**

The Seller represents and warrants as follows:

- (a) a Proof of Claim in respect of Portus account no. _____, having a Proof of Claim Amount of \$ _____ has been duly filed by the Seller in respect of the Proceedings;
- (b) the Seller is the beneficial owner of the Claim free and clear of any and all liens, claims, security interests or other encumbrances of any kind or nature whatsoever, and there are no offsets or defences that have been, or may be, asserted by or on behalf of Portus or any other Person to reduce the Proof of Claim Amount or the value thereof relative to other general unsecured claims;
- (c) there has been no prior sale, assignment or pledge of the Claim, in whole or in part, to any other Person;
- (d) no payment advance or allocation has been made to, or for the benefit of, the Seller in full or partial satisfaction of the Claim other than those payment advances and distributions that have been included in the aggregate amount thereof that is disclosed in paragraph 2 and that have therefore been taken into account for the purpose of calculating the amount of the Purchase Price;

- (e) the Claim is a valid, general and unsecured claim against the Estate in an amount that is not less than the Proof of Claim Amount;
- (f) the Claim is an undisputed and non-contingent claim against the Estate based upon amounts that are owed to Concentra Trust, on behalf of the Seller, by Portus;
- (g) the Seller has not engaged in any acts, conduct or omissions, or had any relationship with Portus or any related party thereof that could result in any diminution in the value of the Claim; and
- (h) the Seller has adequate information concerning the business and financial condition of Portus, the status of the Proceedings and the nature of the Claim to make an informed decision regarding the sale of the Claim, and has independently, and without reliance upon the Purchaser, done his own analysis and made his own decision to enter into this Agreement, based upon such information as the Seller has deemed appropriate including, without limitation, information available from the Portus website.

4. Representations and Warranties of the Authorized Agent

The Authorized Agent represents and warrants as follows:

- (a) Concentra Trust is the trustee of the Portus Registered Plan and the legal owner of the Claim; and
- (b) the Authorized Agent is authorized to enter into, and to discharge its obligations under, this Agreement for, and on behalf of, Concentra Trust.

5. Acknowledgements of Seller

The Seller acknowledges and confirms the following:

- (a) the Purchase Price is being paid to the Authorized Agent to be held in the Registered Plan and is not being paid to the Seller directly;
- (b) the Purchase Price that is being paid by the Purchaser to the Authorized Agent on behalf of the Seller may differ both in kind and amount from the amount that is ultimately allocated in respect of the Claim pursuant to the Proceedings;
- (c) neither the Purchaser nor any agent or representative of the Purchaser is authorized to provide, and has not provided, the Seller with any investment or other advice regarding the Proceedings, Portus, the Claim or the sale of the Claim to the Seller, including, without limitation, the tax implications of such sale for the Seller; and
- (d) the Seller has had the opportunity to obtain legal, tax, investment and such other advice as he considers necessary or desirable respecting, and prior to, his sale of the Claim to the Purchaser pursuant to this Agreement.

6. Delivery Obligation of Seller

Should the Seller receive any payment advances, allocations, notices or other information in relation to the Claim (the "Claim Material") following the sale of the Claim to the Purchaser, the Seller shall receive and accept the Claim Material for and on behalf of, and as agent for, the Purchaser, the Seller shall hold the Claim Material in trust for, and on behalf of, the Purchaser and the Seller shall promptly deliver the Claim Material to the Purchaser within two (2) business days of the date on which the Claim Material was received by the Seller.

7. Proportional Restitution and Repayment of Purchase Price

Upon the occurrence of either of the following events, the Seller agrees to make, or cause to be made, immediate proportional restitution and repayment of the Purchase Price to the Purchaser within five (5) business days of the date on which the Seller receives a written demand for such restitution and repayment from the Purchaser:

- (a) the Claim is disallowed, subordinated, reduced, disputed, not paid or otherwise impaired under circumstances that are not equally applicable to all Other Claims;
or
- (b) the Purchaser is not recognized as the owner of the Claim for all purposes.

8. Notification and Deliveries

Any notice, document or other communication that is required or permitted to be given or delivered pursuant to this Agreement must be given or delivered by courier, by registered mail or by facsimile transmission to the address or facsimile number, as the case may be, noted below for each party to this Agreement.

Seller

First Name	Middle Name	Last Name
Street Address and Number		City and Province
Country	Postal or Zip Code	Facsimile No.

Purchaser

First Name		
Street Address and Number	City and Province	
Country	Postal or Zip Code	Facsimile No.

To the Attention of

Authorized Agent

KPMG Inc.,
Portus Registered Plans
Suite 810, 4 King Street West
Toronto, Ontario M5H 1B6

9. Extended Meanings

In this Agreement, words importing the singular number include the plural and *vice versa* and words importing gender include all genders.

10. Severability

Save and except for any provision or covenant contained herein which is fundamental to the subject matter of this Agreement (including, without limitation, those that relate to the sale of the Claim and the payment of money), the invalidity or unenforceability of any provision or covenant hereof will not affect the validity or enforceability of any other provision or covenant hereof and any such invalid or unenforceable provision or covenant will be deemed to be severable.

11. Schedules

The following Schedules are attached to, incorporated by reference into, and form part of, this Agreement.

Schedule A - Defined Terms

12. Benefit of the Agreement

This Agreement will enure to the benefit of, and be binding upon, the respective heirs, executors, administrators, other legal representatives, successors and permitted assigns of the parties hereto.

13. Entire Agreement

This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and cancels and supersedes any prior understandings and agreements between the parties in respect of such subject matter. There are no representations, warranties, terms, conditions, undertakings or collateral agreements, express, implied or statutory between the parties other than as expressly set forth in this Agreement

14. Headings

The division of this Agreement into sections and the insertion of headings are for convenience of reference only and do not affect the construction or interpretation of this Agreement and the terms "hereof", "hereunder" and similar expressions refer to this Agreement and not to any particular section or other portion hereof.

15. Amendments

This Agreement may only be amended, supplemented, modified, restated or replaced by a written instrument signed by all parties to this Agreement.

16. Further Action

Each of the parties to this Agreement agrees to take such further action, and to execute and deliver such additional documents and instruments as may be necessary to give full force and effect to this Agreement.

17. Governing Law

This Agreement is governed by, and will be construed in accordance with, the laws of the Province of Ontario and the laws of Canada applicable therein.

18. Counterparts

This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original and all of which taken together will be deemed to constitute one and the same instrument.

19. Facsimiles

Delivery of an executed signature page to this Agreement by any party by facsimile transmission will be as effective as delivery of a manually executed copy of this Agreement by such party.

20. Language

The parties hereto confirm that it is their wish that this Agreement, as well as other documents relating hereto, have been and will be drawn up in English only. Les parties aux présentes confirment leur volonté que cette convention de même que tous les documents s'y rattachant soient rédigés en anglais seulement.

IN WITNESS WHEREOF the parties hereto have executed this Agreement with effect as of and from the _____ day of _____, 200__.

WITNESS

SELLER

Name:

Name:

PURCHASER

Name of Purchaser:
Name of Signatory:
Capacity of Signatory:

AUTHORIZED AGENT

KPMG Inc. in its capacity as agent for Concentra
Trust, in its capacity as trustee of the Portus
Registered Plans.
Name of Signatory:
Capacity of Signatory:

SCHEDULE A

DEFINED TERMS

“**Claim**” means a claim against the Estate that is equal to the Seller’s proportionate share of the assets of the Estate based upon the Proof of Claim Amount and includes, without limitation,

- (a) the right to receive any and all cash, securities, instruments and other property that may be paid or issued in satisfaction of the Claim;
- (b) the right to receive interest, penalties and fees, if any, that may be paid in respect of the Claim; and
- (c) any cause of action, claims, rights or lawsuits of any nature whatsoever, whether against Portus or any other party, arising out of, or in connection with, the Claim.

“**Estate**” means the estate of Portus, a bankrupt.

“**LIF**” means a life income fund.

“**LIRA**” means a locked-in retirement account.

“**LRIF**” means a locked-in retirement income fund.

“**LRSP**” means a locked-in retirement savings plan.

“**Other Claims**” means all claims against the Estate other than the Claim.

“**Person**” means an individual, a corporation, a partnership, trust, association, syndicate, organization or other organized group of persons whether incorporated or not and includes, without limitation, an individual or other person in that person’s capacity as a trustee, executor, administrator or personal or other legal representative.

“**Portus**” means Portus Alternative Asset Management Inc. and Portus Asset Management Inc.

“**Portus Registered Plan**” means a Portus RRSP, RRIF, SRSP, SRIF, LRSP, LIRA, LIF, LRIF or PRIF.

“**PRIF**” means a prescribed retirement income fund.

“**Proceedings**” means the administration of the Estate in accordance with the *Bankruptcy and Insolvency Act* (Canada).

“**Proof of Claim Amount**” means the amount invested by or through Portus Alternative Asset Management Inc. on behalf of the Seller less any amounts received by the Seller from Portus Alternative Asset Management Inc. prior to KPMG Inc.’s appointment as receiver for the Estate on March 4, 2005.

“Proof of Claim” means Form 31 under the *Bankruptcy and Insolvency Act* (Canada) that is used by the creditors of an insolvent debtor to establish the amount of the debtor’s indebtedness to the creditor as at the date of the relevant insolvency.

“Purchase Price” means the price paid by the Purchaser to the Seller for the sale of the Claim from the Seller to the Buyer determined in accordance with the Claim Validation Form.

“RRIF” means a registered retirement income fund.

“RRSP” means a registered retirement savings plan.

“SRIF” means a RRIF the assets of which were transferred from a RRSP to which the Seller’s spouse or common law partner contributed.

“SRSP” means a Portus RRSP to which the Seller’s spouse or common law partner contributes.

“Tax Act” means the *Income Tax Act* (Canada).

Schedule "B"

Sale of Claim: **RRSP** Direction and Release

DIRECTION AND RELEASE

Instructions

If you are a Registered Plan Investor who holds a Claim and you wish to sell the Claim to a third party, you must complete and sign this *Direction and Release*, and send the originally signed *Direction and Release* by courier or mail to the Purchaser. Please ensure that you write the account number for your Portus Registered Plan on page 3 of this *Direction and Release*.

TO: KPMG Inc. and Concentra Trust

1. In paragraphs 2, 3, and 4 of this *Direction and Release*, "**I**", "**me**" or "**my**" means the undersigned, a Registered Plan Investor, and "**you**" or "**your**" means KPMG Inc. and Concentra Trust and their respective successors and assigns.

In addition,

"**Alternative Registered Plan**" means a RRSP, SRSP, LRSP or LIRA that is sponsored by an issuer other than Portus.

"**Claim**" means a claim against the Estate that is equal to your proportionate share of the assets of the Estate based upon the Proof of Claim Amount and includes, without limitation,

- (a) the right to receive any and all cash, securities, instruments and other property that may be paid or issued in satisfaction of the Claim;
- (b) the right to receive interest, penalties and fees, if any, that may be paid in respect of the Claim; and
- (c) any cause of action, claims, rights or lawsuits of any nature whatsoever, whether against Portus or any other party, arising out of, or in connection with, the Claim.

"**Concentra**" means Concentra Trust, the successor to Cooperative Trust Company of Canada, in its capacity as trustee of Portus Registered Plans.

"**Estate**" means the estate of Portus, a bankrupt.

"**Interim Cash Allocation**" means a cash allocation from the Estate in partial satisfaction of a Claim.

“**KPMG**” means KPMG Inc., in its capacity as Trustee of the Estate, the agent of Concentra, or the agent of a Registered Plan Investor.

“**LIRA**” means a locked-in retirement account.

“**LRSP**” means a locked-in retirement savings plan.

“**Portus**” means Portus Alternative Asset Management Inc. and Portus Asset Management Inc.

“**Portus Registered Plan**” means a Portus Registered Retirement Savings Plan (i.e., a Portus RRSP, SRSP, LRSP or LIRA).

“**Proof of Claim Amount**” means the amount invested by or through Portus Alternative Asset Management Inc., on behalf of the Registered Plan Investor, less any amounts received from Portus Alternative Asset Management Inc. by the Registered Plan Investor prior to the appointment of KPMG as receiver for the Estate on March 4, 2005.

“**Purchaser**” means a third party who wishes to purchase the Claim from you.

“**Purchase Price**” means the price paid by the Purchaser to you for the sale of the Claim from you to the Purchaser.

“**Registered Plan Investor**” means a person who invested funds with Portus through a Portus Registered Plan.

“**RRSP**” means a registered retirement savings plan.

“**SRSP**” means a Portus Registered Retirement Savings Plan to which the Registered Plan Investor’s spouse or common law partner contributes.

2. I hereby represent and warrant that I have either:
 - (a) established an Alternative Registered Plan that is comparable to my Portus Registered Plan, subject to applicable pension standards legislation; or
 - (b) duly completed Part 1 and the receiving financial institution has duly completed Part 2 of my *Alternative Registered Plan Designation Form* which is enclosed with this *Direction and Release*.
3. I hereby direct you to transfer the Purchase Price received by my Portus Registered Plan from my Portus Registered Plan to my Alternative Registered Plan.
4. I hereby acknowledge and agree that:
 - (a) unless and until I provide you with written notice to the contrary, the representations, warranties and directions that have been provided by me pursuant to this *Direction and Release* are binding upon me and you are therefore

authorized and entitled to rely upon, and follow, such representations, warranties and directions, as the case may be;

- (b) my execution of this *Direction and Release* releases and forever discharges you, and any and all corporations associated with, or related to, you, and your and their respective directors, officers, shareholders, employees and agents from any and all actions, causes of action, claims (contractual, statutory or otherwise), demands, obligations, covenants, losses, damages, costs, expenses and liabilities of any nature or kind that may be made by, me as a direct or indirect result of any and all actions, steps and proceedings taken by you for the purpose of implementing the directions provided by me pursuant to this *Direction and Release*;
- (c) I have been encouraged and have had a reasonable opportunity to seek independent legal and financial advice with respect to this *Direction and Release* and the *Alternative Registered Plan Designation Form*, and I fully understand these documents; and
- (d) this *Direction and Release* and my *Alternative Registered Plan Designation Form* will enure to the benefit of and be binding upon me and my respective heirs, executors, administrators, legal personal representatives, successors and assigns.

Dated this _____ day of _____, 2007.

SIGNED in the presence of

Signature (Witness)

Signature (Registered Plan Investor)

Name (Witness)
(please print)

Name (Registered Plan Investor)
(please print)

The account number for my Portus Registered Plan is: _____.

Schedule "C"

Sale of Claim: **RRSP** Alternative Registered Plan Designation Form

ALTERNATIVE REGISTERED PLAN DESIGNATION FORM

Instructions

Capitalized terms that are used in this form have the meanings given to them in the attached **Exhibit A**.

If you are a Registered Plan Investor who holds a Claim and you wish to sell the Claim to a third party, and you have not already established an Alternative Registered Plan as part of the Interim Cash Allocation Process, you must complete and sign this *Alternative Registered Plan Designation Form*, and send the original *Alternative Registered Plan Designation Form*, on which Part 1 has been duly completed by you and Part 2 has been duly completed by the Receiving Financial Institution, by courier or mail to the Purchaser. Please check the boxes that apply to you in Part 1 and have the Receiving Financial Institution complete Part 2.

Please note that your Alternative Registered Plan must be comparable to your Portus Registered Plan, subject to applicable pension standards legislation. See the attached **Exhibit B** for additional instructions regarding the completion of this *Alternative Registered Plan Designation Form*.

If you invested funds through more than one Portus Registered Plan (e.g., a RRSP and a LIRA) and you wish to sell the Claim held through each Plan to a third party, you must complete three copies of the *Sale of Claim Agreement*, as well as the *Direction and Release* and the *Alternative Registered Plan Designation Form* for each plan.

Please note that additional copies of the enclosed documents are available on the Portus website at www.portusgroup.ca.

Part 1 – To be Completed by Registered Plan Investor

1. Registered Plan Investor Information

Last Name:		First Name and Initials:	
Address:			
City:		Province:	Postal Code:
Social Insurance Number:		Home Telephone Number:	Business Telephone Number:

2. Portus Registered Plan

I am the Registered Plan Investor of a	Account Number
<input type="checkbox"/> RRSP	
<input type="checkbox"/> SRSP	
<input type="checkbox"/> LRSP	
<input type="checkbox"/> LIRA	

If my Portus Registered Plan is a SRSP, the name and social insurance number of my contributing spouse or common law partner are as follows:

Contributing Spouse or Common Law Partner		
Last Name:	First Name:	Social Insurance Number:

3. Description of Amount to be Transferred

Please transfer the Purchase Price from the sale of my Claim which represents the property in my RRSP, SRSP, LRSP or LIRA identified above in Section 2 of Part 1, to my Alternative Registered Plan identified in Section 1 of Part 2.

I acknowledge that my Alternative Registered Plan is comparable to my Portus Registered Plan, subject to pension standards legislation.

Signature (Registered Plan Investor)

Date

Name (Registered Plan Investor)
(please print)

Part 2 – To be Completed by Receiving Financial Institution

Receiving Financial Institution Name:		Contact Name:	
Address:			
City:		Province:	Postal Code:
Telephone Number:		Fax Number:	
Make Cheque Payable To:			

1. We agree to the above request for a direct transfer of funds. When we receive the funds, we will credit them to the Registered Plan Investor under the following Alternative Registered Plan:

Receiving Financial Institution's Account Number: _____

Type of Plan: RRSP SRSP LRSP LIRA

Canada Revenue Agency Specimen Plan Number: _____
(e.g., "RSP 123-456")

2. We confirm that the Alternative Registered Plan is registered under the *Income Tax Act* (Canada).
3. We confirm that, where required under the applicable pension standards legislation, our name and, if required, the Alternative Registered Plan name and number, appear on the relevant list of approved financial institutions.
4. If the transferred funds are locked-in funds, we agree that we will administer the Alternative Registered Plan in accordance with the applicable pension standards legislation.

Signature (Authorized Person)

Position or Office

Date

Name (Authorized Person)
(please print)

Part 3 – To be Completed by KPMG

1. We confirm that the Purchase Price paid to the Portus Registered Plan identified in Section 2 of Part 1 will be transferred from the Portus Registered Plan to the Alternative Registered Plan identified in Section 1 of Part 2 of this *Alternative Registered Plan Designation Form*.

2. Does the Portus Registered Plan contain locked-in funds?
 Yes No

If yes, the Receiving Financial Institution must continue to administer the locked-in funds as a locked-in amount, as required by the _____
(specify the governing pension standards legislation).

Signature (Authorized Person)

Position or Office

Date

Name (Authorized Person)
(please print)

Exhibit A

Definitions

“Alternative Registered Plan” means a RRSP, SRSP, LRSP or LIRA that is sponsored by an issuer other than Portus.

“Claim” means a claim against the Estate that is equal to the Seller’s proportionate share of the assets of the Estate based upon the Proof of Claim Amount and includes, without limitation,

- (a) the right to receive any and all cash, securities, instruments and other property that may be paid or issued in satisfaction of the Claim;
- (b) the right to receive interest, penalties and fees, if any, that may be paid in respect of the Claim; and
- (c) any cause of action, claims, rights or lawsuits of any nature whatsoever, whether against Portus or any other party, arising out of, or in connection with, the Claim.

“Concentra” means Concentra Trust, the successor to Cooperative Trust Company of Canada, in its capacity as trustee of Portus Registered Plans.

“Estate” means the estate of Portus, a bankrupt.

“Interim Cash Allocation Process” means the process that has been established by KPMG to facilitate cash allocations from the Estate in partial satisfaction of a Claim.

“KPMG” means KPMG Inc., in its capacity as Trustee of the Estate, the agent of Concentra, or the agent of a Registered Plan Investor.

“LIRA” means a locked-in retirement account.

“LRSP” means a locked-in retirement savings plan.

“Portus” means Portus Alternative Asset Management Inc. and Portus Asset Management Inc.

“Portus Registered Plan” means a Portus Registered Retirement Savings Plan (i.e., a Portus RRSP, SRSP, LRSP or LIRA).

“Proof of Claim Amount” means the amount invested by or through Portus Alternative Asset Management Inc., on behalf of the Registered Plan Investor, less any amounts received from Portus Alternative Asset Management Inc. by the Registered Plan Investor prior to the appointment of KPMG as receiver for the estate of Portus on March 4, 2005.

“Purchaser” means a third party who wishes to purchase the Claim for the Seller.

“Purchase Price” means the price paid by the Purchaser to the Seller for the sale of the Claim from the Seller to the Purchaser.

“Receiving Financial Institution” means the issuer of the Alternative Registered Plan.

“Registered Plan Investor” means a person who invested funds with Portus through a Portus Registered Plan.

“RRSP” means a registered retirement savings plan.

“Seller” means a Registered Plan Investor who wishes sell the Claim to a third party.

“SRSP” means a Portus Registered Retirement Savings Plan to which the Registered Plan Investors’ spouse or common law partner contributes.

Exhibit B

Instructions for Completion of Alternative Registered Plan Designation Form

Part 1

The Registered Plan Investor is to complete and sign Part 1 only. The Registered Plan Investor is then to deliver the Form to the Receiving Financial Institution for its completion of Part 2.

Part 2

The Receiving Financial Institution is to complete and sign Part 2 of the Form received from the Registered Plan Investor. The Receiving Financial Institution is then to return the Form, with Part 2 completed and signed, to the Registered Plan Investor. The Registered Plan Investor is then to send the completed Direction and Release and Form (as well as all three copies of the completed Sale of Claim Agreement) by courier or mail to the Purchaser. The Purchaser is then to send the completed Direction and Release and Form (as well as all three copies of the completed Sale of Claim Agreement) by courier or mail to:

Portus Trustee in Bankruptcy
Suite 810, 4 King Street West
Toronto, ON
M5H 1B6

Part 3

KPMG will complete and sign Part 3 of the Form. KPMG will keep the original completed Form, deliver one copy of the completed Form to the Registered Plan Investor and deliver one copy of the completed Form to the Receiving Financial Institution (as well an original of the completed Sale of Claim Agreement), along with the funds being transferred.

Schedule "D"

Sale of Claim: **RRIF** Direction and Release

DIRECTION AND RELEASE

Instructions

If you are a Registered Plan Investor who holds a Claim and you wish to sell the Claim to a third party, you must complete this *Direction and Release* and send the originally signed *Direction and Release* by courier or mail to the Purchaser. Please ensure that you write the account number for your Portus Registered Plan on page 3 of this *Direction and Release*.

TO: KPMG Inc. and Concentra Trust

1. In paragraphs 2, 3, 4 and 5 of this *Direction and Release*, "**I**", "**me**" or "**my**" means the undersigned, a Registered Plan Investor, and "**you**" or "**your**" means KPMG Inc. and Concentra Trust and their respective successors and assigns.

In addition,

"**Alternative Registered Plan**" means a RRIF, SRIF, LIF, LRIF or PRIF that is sponsored by an issuer other than Portus.

"**Claim**" means a claim against the Estate that is equal to your proportionate share of the assets of the Estate based upon the Proof of Claim Amount and includes, without limitation,

- (a) the right to receive any and all cash, securities, instruments and other property that may be paid or issued in satisfaction of the Claim;
- (b) the right to receive interest, penalties and fees, if any, that may be paid in respect of the Claim; and
- (c) any cause of action, claims, rights or lawsuits of any nature whatsoever, whether against Portus or any other party, arising out of, or in connection with, the Claim.

"**Concentra**" means Concentra Trust, the successor to Cooperative Trust Company of Canada, in its capacity as trustee of Portus Registered Plans.

"**Estate**" means the estate of Portus, a bankrupt.

"**KPMG**" means KPMG Inc., in its capacity as Trustee of the Estate, the agent of Concentra, or the agent of a Registered Plan Investor.

“**LIF**” means a life income fund.

“**LRIF**” means a locked-in retirement income fund.

“**Minimum Amount**” means the minimum amount that is computed with reference to a formula that is prescribed by the *Income Tax Act* (Canada) and that a trustee of a RRIF, SRIF, LIF, LRIF or PRIF is required to distribute each year to the annuitant of a RRIF, SRIF, LIF, LRIF or PRIF in accordance with the *Income Tax Act* (Canada).

“**Portus**” means Portus Alternative Asset Management Inc. and Portus Asset Management Inc.

“**Portus Registered Plan**” means a Portus Registered Retirement Income Fund (i.e., a Portus RRIF, SRIF, LIF, LRIF or PRIF).

“**PRIF**” means a prescribed retirement income fund.

“**Proof of Claim Amount**” means the amount invested by or through Portus Alternative Asset Management Inc., on behalf of the Registered Plan Investor, less any amounts received from Portus Alternative Asset Management Inc. by the Registered Plan Investor prior to the appointment of KPMG as receiver for the Estate on March 4, 2005.

“**Purchaser**” means a third party who wishes to purchase the Claim from you.

“**Purchase Price**” means the price paid by the Purchaser to you for the sale of the Claim from you to the Purchaser.

“**Registered Plan Investor**” means a person who invested funds with Portus through a Portus Registered Plan.

“**RRIF**” means a registered retirement income fund.

“**SRIF**” means a RRIF, the assets of which were transferred from a registered retirement savings plan to which the Registered Plan Investor’s spouse or common law partner contributed.

2. I hereby represent and warrant that I have either:

- (a) established an Alternative Registered Plan that is comparable to my Portus Registered Plan, subject to pension standards legislation; or
- (b) duly completed Part 1 and the receiving financial institution has duly completed Part 2 of my *Alternative Registered Plan Designation Form* which is enclosed with this *Direction and Release*.

3. I hereby direct you to transfer the Purchase Price received by my Portus Registered Plan less the Minimum Amount(s) payable to me, if any, from my Portus Registered Plan to my Alternative Registered Plan.

4. I hereby acknowledge and agree that:
- (a) unless and until I provide you with written notice to the contrary, the representations, warranties and directions that have been provided by me pursuant to this *Direction and Release* are binding upon me and you are therefore authorized and entitled to rely upon, and follow, such representations, warranties and directions, as the case may be;
 - (b) my execution of this *Direction and Release* releases and forever discharges you, and any and all corporations associated with, or related to, you, and your and their respective directors, officers, shareholders, employees and agents from any and all actions, causes of action, claims (contractual, statutory or otherwise), demands, obligations, covenants, losses, damages, costs, expenses and liabilities of any nature or kind that may be made by me as a direct or indirect result of any and all actions, steps and proceedings taken by you for the purpose of implementing the directions provided by me pursuant to this *Direction and Release*;
 - (c) I have been encouraged and have had a reasonable opportunity to seek independent legal and financial advice with respect to this *Direction and Release* and the *Alternative Registered Plan Designation Form*, and I fully understand these documents; and
 - (d) this *Direction and Release* and my *Alternative Registered Plan Designation Form* will enure to the benefit of and be binding upon me and my respective heirs, executors, administrators, legal personal representatives, successors and assigns.

Dated this _____ day of _____, 2007.

SIGNED in the presence of

Signature (Witness)

Signature (Registered Plan Investor)

Name (Witness)
(please print)

Name (Registered Plan Investor)
(please print)

The account number for my Portus Registered Plan is: _____.

Schedule "E"

Sale of Claim: **RRIF** Alternative Registered Plan Designation Form

ALTERNATIVE REGISTERED PLAN DESIGNATION FORM

Instructions

Capitalized terms that are used in this form have the meanings given to them in the attached **Exhibit A**.

If you are a Registered Plan Investor who holds a Claim and you wish to sell the Claim to a third party, and you have not already established an Alternative Registered Plan as part of the Interim Cash Allocation Process, you must complete and sign this *Alternative Registered Plan Designation Form*, and send the original *Alternative Registered Plan Designation Form* on which Part 1 has been duly completed by you and Part 2 has been duly completed by the Receiving Financial Institution, by courier or mail to the Purchaser. Please check the boxes that apply to you in Part 1 and have the Receiving Financial Institution complete Part 2.

Please note that your Alternative Registered Plan must be comparable to your Portus Registered Plan, subject to pension standards legislation. See the attached **Exhibit B** for additional instructions regarding the completion of this *Alternative Registered Plan Designation Form*.

If you invested funds through more than one Portus Registered Plan (e.g., a RRIF and a LIF) and you wish to sell the Claim held through each Plan to a third party, you must complete three copies of the *Sale of Claims Agreement*, as well as the *Direction and Release* and the *Alternative Registered Plan Designation Form* for each plan.

Please note that additional copies of the enclosed documents are available on the Portus website at www.portusgroup.ca.

Part 1 – To be Completed by Registered Plan Investor

1. Registered Plan Investor Information

Last Name:		First Name and Initials:	
Address:			
City:		Province:	Postal Code:
Social Insurance Number:		Home Telephone Number:	Business Telephone Number:

2. Portus Registered Plan

I am the Registered Plan Investor of a	Account Number
<input type="checkbox"/> RRIF	
<input type="checkbox"/> SRIF	
<input type="checkbox"/> LIF	
<input type="checkbox"/> LRIF	
<input type="checkbox"/> PRIF	

If my Portus Registered Plan is a SRIF, the name and social insurance number of my contributing spouse or common law partner are as follows:

Contributing Spouse or Common Law Partner		
Last Name:	First Name:	Social Insurance Number:

3. Description of Amount to be Transferred

Please transfer the Purchase Price, less any Minimum Amount(s) that are required to be paid to me, to my Alternative Registered Plan identified in Section 1 of Part 2.

I acknowledge that my Alternative Registered Plan is comparable to my Portus Registered Plan, subject to pension standards legislation.

Signature (Registered Plan Investor)

Date

Name (Registered Plan Investor)
(please print)

Part 2 – To be Completed by Receiving Financial Institution

Receiving Financial Institution Name:		Contact Name:	
Address:			
City:		Province:	Postal Code:
Telephone Number:		Fax Number:	
Make Cheque Payable To:			

1. We agree to the above request for a direct transfer of funds. When we receive the funds, we will credit them to the Registered Plan Investor under the following Alternative Registered Plan:

Receiving Financial Institution's Account Number: _____

Type of Plan: RRIF SRIF LIF LRIF PRIF

Canada Revenue Agency Specimen Plan Number: _____
(e.g., "RIF 1234")

2. We confirm that the Alternative Registered Plan is registered under the *Income Tax Act* (Canada).
3. We confirm that, where required under the applicable pension standards legislation, our name and, if required, the Alternative Registered Plan name and number, appear on the relevant list of approved financial institutions.
4. If the transferred funds are locked-in funds, we agree that we will administer the Alternative Registered Plan in accordance with the applicable pension standards legislation.

Signature (Authorized Person)

Position or Office

Date

Name (Authorized Person)
(please print)

Part 3 – To be Completed by KPMG

1. We confirm that the Purchase Price paid to the Portus Registered Plan identified in Section 2 of Part 1 will be transferred from the Portus Registered Plan to the Alternative Registered Plan identified in Section 1 of Part 2 of this *Alternative Registered Plan Designation Form*.
2. We confirm that we have paid the Registered Plan Investor the Minimum Amount for the year.
3. Does the Portus Registered Plan contain locked-in funds?
 Yes No

If yes, the Receiving Financial Institution must continue to administer the locked-in funds as a locked-in amount, as required by the _____
(specify the governing pension standards legislation).

Signature (Authorized Person)

Position or Office

Date

Name (Authorized Person)
(please print)

Exhibit A

Definitions

“**Alternative Registered Plan**” means a RRIF, SRIF, LIF, LRIF or PRIF that is sponsored by an issuer other than Portus.

“**Claim**” means a claim against the Estate that is equal to the Seller’s proportionate share of the assets of the Estate based upon the Proof of Claim Amount and includes, without limitation,

- (a) the right to receive any and all cash, securities, instruments and other property that may be paid or issued in satisfaction of the Claim;
- (b) the right to receive interest, penalties and fees, if any, that may be paid in respect of the Claim; and
- (c) any cause of action, claims, rights or lawsuits of any nature whatsoever, whether against Portus or any other party, arising out of, or in connection with, the Claim.

“**Concentra**” means Concentra Trust, the successor to Cooperative Trust Company of Canada, in its capacity as trustee of Portus Registered Plans.

“**Estate**” means the estate of Portus, a bankrupt.

“**KPMG**” means KPMG Inc., in its capacity as Trustee of the Estate, the agent of Concentra, or the agent of a Registered Plan Investor.

“**LIF**” means a life income fund.

“**LRIF**” means a locked-in retirement income fund.

“**Minimum Amount**” means the minimum amount that is computed with reference to a formula that is prescribed by the *Income Tax Act* (Canada) and that a trustee of a RRIF, SRIF, LIF, LRIF or PRIF is required to distribute each year to the annuitant of a RRIF, SRIF, LIF, LRIF or PRIF in accordance with the *Income Tax Act* (Canada).

“**Portus**” means Portus Alternative Asset Management Inc. and Portus Asset Management Inc.

“**Portus Registered Plan**” means a Portus Registered Retirement Income Fund (i.e., a Portus RRIF, SRIF, LIF, LRIF or PRIF).

“**PRIF**” means a prescribed retirement income fund.

“**Proof of Claim Amount**” means the amount invested by or through Portus Alternative Asset Management Inc., on behalf of the Registered Plan Investor, less any amounts received from Portus Alternative Asset Management Inc. by the Registered Plan Investor prior to the appointment of KPMG as receiver for the Estate on March 4, 2005.

“**Purchaser**” means a third party who wishes to purchase the Claim for the Seller.

“Purchase Price” means the price paid by the Purchaser to the Seller for the sale of the Claim from the Seller to the Purchaser.

“Receiving Financial Institution” means the issuer of the Alternative Registered Plan.

“Registered Plan Investor” means a person who invested funds with Portus through a Portus Registered Plan.

“RRIF” means a registered retirement income fund.

“Seller” means a Registered Plan Investor who wishes sell the Claim to a third party.

“SRIF” means a RRIF, the assets of which were transferred from a registered retirement savings plan to which the Registered Plan Investor’s spouse or common law partner contributed.

Exhibit B

Instructions for Completion of Alternative Registered Plan Designation Form

Part 1

The Registered Plan Investor is to complete and sign Part 1 only. The Registered Plan Investor is then to deliver the Form to the Receiving Financial Institution for its completion of Part 2.

Part 2

The Receiving Financial Institution is to complete and sign Part 2 of the Form received from the Registered Plan Investor. The Receiving Financial Institution is then to return the Form, with Part 2 completed and signed, to the Registered Plan Investor. The Registered Plan Investor is then to send all the completed Direction and Release and Form (as well as three copies of the completed Sale of Claim Agreement) by courier or mail to the Purchaser. The Purchaser is then to send the completed Direction and Release and Form (as well as the completed Sale of Claim Agreement) by courier or mail to:

Portus Trustee in Bankruptcy
Suite 810, 4 King Street West
Toronto, ON
M5H 1B6

Part 3

KPMG will complete and sign Part 3 of the Form. KPMG will keep the original completed Form, deliver one copy of the Form to the Registered Plan Investor and deliver one copy of the completed Form to the Receiving Financial Institution, along with the funds being transferred.

IN THE MATTER OF THE CONSOLIDATED BANKRUPTCY OF PORTUS ALTERNATIVE ASSET MANAGEMENT INC. AND PORTUS ASSET MANAGEMENT INC., both corporations incorporated pursuant to the *Business Corporations Act* (Ontario) with its principal place of business in the City of Toronto, in the Province of Ontario, bankrupts

Court File No. 31-OR-207257-T

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)
Proceeding commenced in Toronto

ORDER
(DATED DECEMBER 12, 2007)

Thornton GroutFinnigan LLP
Barristers and Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329
Canadian Pacific Tower
Toronto, ON M5K 1K7

James H. Grout (LSUC# 22741H 1B)
John L. Finnigan (LSUC# 240408)
Larry Ellis (LSUC# 49313KC)

Tel: (416) 304-1616
Fax: (416) 304-1313

Solicitors for KPMG Inc., in its capacity as
Trustee of the Consolidated Estate of Portus
Alternative Asset Management Inc. and Portus
Asset Management Inc., bankrupts

TERMS AND CONDITIONS OF SITE USE

PORTUS ALTERNATIVE ASSET MANAGEMENT INC. (In Receivership / In Bankruptcy)

KPMG Inc., Receiver / KPMG Inc., Trustee in Bankruptcy

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BY ACCESSING AND USING THIS SITE YOU ARE ACKNOWLEDGING YOUR ACCEPTANCE OF AND AGREEMENT TO THESE TERMS OF USE AND THAT YOU INTEND TO BE LEGALLY BOUND BY THEM.

IF YOU DO NOT AGREE WITH ONE OR MORE OF THESE TERMS OF USE YOU MAY NOT ACCESS OR USE THE SITE OR ANY INFORMATION CONTAINED ON THE SITE.

In consideration of the mutual covenants contained in these Terms of Use and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged), you and the Site Operator agree as follows:

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You acknowledge and agree that KPMG LLP is not the Site Operator and has no responsibility for this Site or any Site Content.

Links

The Site may include hypertext links to third party web sites solely for the purpose of helping you identify and locate other sources of information that may be of interest. Hypertext links do not imply an endorsement of (including that the Site Operator has reviewed such sites) or association with such third party web sites and the Site Operator, its affiliates and related companies are not responsible for such third party web sites or the information contained on such third party web sites. Use of third party web sites is entirely at your sole discretion and risk and You may not create links from other web sites to this Site. Any copying, republication or redistribution of any part of the Site, including by caching, framing or similar means, is expressly prohibited without the prior written consent of the Site Operator.

Conformance with Law

In addition to complying with these Terms of Use, you agree to use the Site and Site Content for lawful purposes only and in a manner consistent with all applicable local, national or international laws and regulations. The Site shall not be used where, and to any extent, such use is prohibited by law. Your use of the Site from any location is subject to your compliance with all applicable laws and regulations that may be applicable to you. You agree, and confirm, that your use of the Site is in full compliance with the laws of the jurisdiction(s) to which you are subject, and that you are not prohibited from using the Site due to any restriction whatsoever.

Location and Law

The Site is physically located at, and is administered by the Site Operator from its offices in Province of Ontario, Canada. By accessing the Site, you and the Site Operator agree that all matters relating to access to, or use of the Site and all of the communications, transmissions and transactions associated with the Site shall be deemed to have occurred in the Province of Ontario and shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein, without regard to the conflicts of laws principals thereof. You and the Site Operator also agree and hereby irrevocably submit and attorn to the exclusive personal jurisdiction and venue of the courts of the Province of Ontario with respect to such matters.

Indemnity

You agree to defend, indemnify, and hold harmless the Site Operator, its affiliates and their respective officers, directors, employees, professional advisors and agents, from and against any claims, actions, demands, losses, liabilities, damages, costs and expenses, including without limitation, reasonable legal and accounting fees, alleging or resulting from your access of the Site, your use of the Site Materials or your breach of these Terms of Use.

Severability

If, in any jurisdiction, any of these Terms of Use are held to be unenforceable by a court of competent jurisdiction, such Terms of Use shall be restricted or eliminated to the minimum extent necessary and the remaining Terms of Use shall otherwise remain in full force and effect. A printed version of the Terms and Conditions and any notice given in electronic form shall be admissible in judicial proceedings or administrative proceedings based upon or relating to the Terms of Use to the same extent and subject to the same conditions as other business documents and records originally generated and maintained in printed form.

Entire Agreement

These Terms of Use constitute the entire agreement between you and the Site Operator relating to the access to and use of the Site and the Site Content. Anything on the Site inconsistent with these Terms of Use is superceded by these Terms of Use.

Amendment and Waiver

The Site Operator reserves the right to modify these Terms of Use at any time. It is your responsibility to review these Terms of Use each time you visit the Site and you are deemed to be aware of such amendments. No supplement, modification or amendment to these Terms of Use proposed by you shall be binding on the Site Operator unless agreed to by the Site Operator in writing. No waiver of any of these Terms of Use shall be deemed a further or continuing waiver of such Term of Use or any other term or condition. All waivers by the Site Operator must be in writing and signed by an authorized representative of the Site Operator.

Language

English shall be the language of the Site, and all contents, information and communication in connection with the Site, and the parties waive any right to use and rely upon any other language or translations. Il est la volonté express des parties que le présent Site et tous les affaires qui s'y rapportent soient rédigés en langue anglaise, exception faite des documents pour lesquels la loi exige l'usage exclusif du français.

Termination

The effective date of these Terms of Use is the date on which you have accepted the Terms of Use in accordance with the procedures set out herein. These Terms of Use are effective until terminated by the Site Operator, with or without cause, in the Site Operator's sole and unfettered discretion. The disclaimers, limitations on liability, termination, interpretative provisions, your warranties and indemnities shall survive any termination of these Terms of Use.