

ONTARIO
SUPERIOR COURT OF JUSTICE
(Divisional Court)

B E T W E E N:

THE HONOURABLE PAUL BELANGER, COMMISSIONER OF THE ELLIOT
LAKE COMMISSION OF INQUIRY

Applicant

and

ROBERT NAZARIAN, LEVON NAZARIAN and IRENE NAZARIAN

Respondents

AFFIDAVIT

I, Levon Nazarian, of the Town of Richmond Hill, in the Province of Ontario, MAKE
OATH AND SAY:

1. I am the Respondent in this Application, and, as such, have knowledge of the matters contained in this affidavit. If the matters in issue are within my knowledge they are true. If such matters are based on information from other, I verily believe that information to be true.
2. I was served with four Summonses to Produce Documents by the Elliot Lake Commission of Inquiry (the "Commission"), two dated September 6, 2012, September 13, 2012 and December 6, 2012. As required by the Summonses, I have taken a number of steps to comply with the document production requirements and have provided all documents within my possession and control to the Commission.

Summonses Dated September 6, 2012 and September 13, 2012

3. I was served with two Summons dated September 6, 2012 on or about September 6, 2012.

I was served with the Summons dated September 13, 2012 on or about September 18, 2012.

4. Following the collapse of the Mall an investigation was commenced by the Ontario Provincial Police (the "OPP"). As part of the said investigation, with my participation and co-operation, the OPP seized all documents in my possession, including the seizure of all computers and electronic data. This further included a number of documents, approximately 30 to 40 bankers boxes, that were provided to the OPP by my former counsel Rene Fabris.

5. To my knowledge, all documents that were seized as part of the investigation were produced to the Commission by the OPP.

6. On or about November 9, 2012, through my counsel, I provided two additional bankers boxes of documents and one CD containing electronic data to the Commission in response to the September Summonses.

7. I have provided all documents in my possession or control in response to the September 6, 2012 and September 13, 2012, and I am not in possession or control of any further documents specified in these Summonses.

Summons Dated December 6, 2012

8. On or about December 12, 2013, I was served with a third summons for the production of additional documents to the Commission. The Summons required the production of the following documents:

- (a) All email, including attachments, relating to the Algo Centre Mall, including but not limited to emails sent or received to the following email and/or webmail addresses:
 - (i) bob@yorkdalegroup.com;
 - (ii) levon@remaxinfinite.com;
 - (iii) levon@levon-pm.com;
 - (iv) nazarianb@rogers.com; and
 - (v) nazariani@rogers.com.

- (b) All emails, including attachments, and documents relating to the Algo Centre Mall, including but not limited to emails or messages sent or received using the following smartphones:
 - (i) HTS Android; and
 - (ii) RIM Blackberry.

- (c) Personal income tax returns from 2005 to present.

- (d) Corporate income tax returns from Eastwood Mall Inc., Yorkdale Group Inc., Yorkdale Centres Inc. from 2005 to present.

- (e) Financial statements for Eastwood Mall Inc., Yorkdale Group Inc. and Yorkdale Centres Inc. from 2005 to present.

- (f) All documents with respect to the relationship between the three corporations and Irene Nazarian, Robert Nazarian and myself.

9. On or about January 8, 2013, I received a letter from the Commission, attached hereto and marked as **Exhibit "A"**, for the further productions of all emails, including attachments, relating to the Algo Centre Mall, sent or received to the following email and/or webmail addresses:

- (a) Eastwood.mall@yahoo.com;
- (b) pam@algocentremall.com;
- (c) gwen@algocentremall.com;
- (d) ann@algocentremall.com;
- (e) rhonda@algocentremall.com; and
- (f) Shannon@algoinn.com.

10. I instructed my lawyers, Steinberg Morton Hope and Israel LLP ("SMHI") to locate and obtain all documents listed in the December 6, 2013 Summons, as well as the additional documents referred to in the January 8, 2013 letter.

11. I am advised by SMHI and verily believe that all electronic data from the emails addresses bob@yorkdalegroup.com, levon@remaxinfinite.com, levon@levon-pm.com, nazarianb@rogers.com, nazariani@rogers.com and Rhonda@algocentremall.com were obtained by SMHI and on or about March 8, 2013, all such data was transferred to ESI, the IT firm contracted to collect electronic data on behalf of the Commission. All these documents rested with

third party internet hosting providers and the task of gathering the information was very difficult, requiring many hours to complete.

12. The email addresses pam@algocentremall.com, gwen@algocentremall.com, ann@algocentremall.com and Shannon@algoinn.com, belonged to employees of the Mall and the Algo Inn Hotel, and were deleted when the employees were terminated upon the closing of the Mall and Hotel. As per the January 8, 2013 letter, I instructed SMHI to contact GoDaddy.com, the email service provider, located in Arizona, United States.

13. I am advised by SMHI and verily believe that GoDaddy.com refused to provide such information to SMHI due to strict privacy law restrictions in place in the United States. As I am the account holder with GoDaddy.com, I was instructed by SMHI to contact GoDaddy.com directly to obtain access to the deleted email accounts. Attached hereto and marked as **Exhibit "B"** is the email received from the GoDaddy.com in response to SMHI's request for access information to the email addresses.

14. I contacted GoDaddy.com to obtain access to the email addresses referred to in paragraph 12. I was informed by GoDaddy.com that they only maintain emails on their server for 30 days after deletion, and therefore they are unable to restore the emails received and sent from the these email addresses. Attached hereto and marked as **Exhibit "C"** is an email confirming GoDaddy.com's instructions to me with respect to their deletion policy.

15. The email address eastwood.mall@yahoo.ca was set up by my former bookkeeper, Wing (whose last name I do not recall at this time). She retains all access information for that account. I have instructed SMHI to contact Wing and obtain the information from her. I am advised by SMHI and verily believe that they have contacted Wing and she has refused to provide the access

information for that email address. I have provided all contact information for Wing to the Applicant's counsel.

16. At the time of the Mall collapse I was using a Blackberry 9700 smartphone. Sometime after the collapse, I sold the Blackberry 9700 using a classified ad and I am unable to retrieve it. I subsequently purchased an HTC smartphone, which I gave to a friend and I am unable to retrieve it. I purchased my current smartphone in November 2012, well after the Mall collapse. To the best of my knowledge, all documents and communications on the smartphones were also saved to my email addresses; all data from those email addresses has been provided to ESI.

17. I am advised by SMHI and verily believe that on or about March 11, 2013 the following documents remained outstanding with respect to the December Summons:

- (a) Personal income tax returns for Irene Nazarian, Robert Nazarian and myself;
- (b) Corporate income tax returns for Yorkdale Group Inc. for 2011 and 2012;
- (c) Corporate income tax returns for Yorkdale Centres Inc. from 2005 to present;
- (d) Financial statements for Yorkdale Group Inc. for 2012;
- (e) Financial statements for Yorkdale Centres Inc. from 2005 to present;
- (f) Documents with respect to the relationship between the companies, Irene Nazarian, Robert Nazarian and myself.

18. On or about March 11, 2013, I instructed SMHI to contact my current accountants, BGS, and my former accountant, Sam Hurmizi, in order to obtain the financial documents outlined in the preceding paragraph and required under items 3 to 6 of the December Summons. Attached hereto

and marked as **Exhibit "D"** are Directions and Authorizations I provided to SMHI for this purpose.

19. I am advised by SMHI and verily believe that they contacted Sam Hurmizi and were informed by him that he is no longer in possession of any documents relating to Eastwood Mall Inc., Yorkdale Group Inc., Yorkdale Centres Inc., Irene Nazarian, Robert Nazarian or myself. He further indicated that he was personally served with a Summons and has provided any and all relevant documents in his possession to the Commission.

20. I am advised by SMHI and verily believe that they contacted BGS and on or about March 12, 2013 obtained the following documents:

- (a) Personal income tax returns for the 2011 taxation year;
- (b) Corporate tax returns for Yorkdale Group Inc. for the 2011 and 2012 taxation year;
- (c) Corporate tax returns for Yorkdale Centres Inc. for taxation years 2010 to 2012;
- (d) Corporate tax returns for Eastwood Mall Inc. for the 2011 taxation year;
- (e) Financial statements for Yorkdale Group Inc. for 2011 and 2012; and
- (f) Financial statements for Yorkdale Centres Inc. for 2010 to 2012.

21. As of March 13, 2013, there has not been a corporate tax return prepared for Eastwood Mall Inc. for the 2012 taxation year.

22. I am advised by SMHI and verily believe that all documents obtained from BGS on March 12, 2013, as listed in paragraph 20, were provided to ESI on March 13, 2013.

Documents That Are Outstanding

23. I have provided all documents in my possession or control with respect to the four summonses, two dated September 6, 2012, September 13, 2012 and December 6, 2012. The following documents, which are not in my possession or control, are still outstanding:

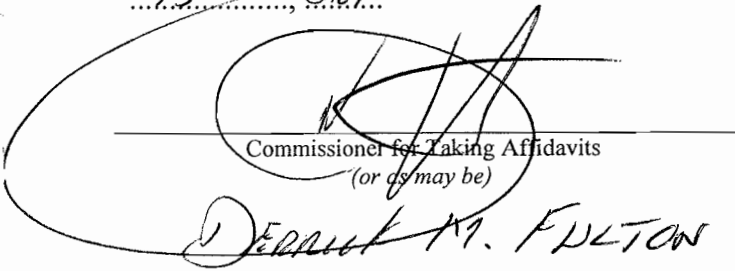
- (a) Personal tax returns from 2005 to 2010;
- (b) Corporate tax returns for Yorkdale Centres Inc. for taxation years 2005 to 2009;
and
- (c) Financial statements for Yorkdale Centres Inc. for years 2005 to 2009.

24. In order to provide all outstanding documents referred to in paragraph 23, I have provided the Applicant's counsel with a direction to obtain all said documents directly from the Canada Revenue Agency. Attached hereto and marked as **Exhibit "E"** is a copy of the direction.

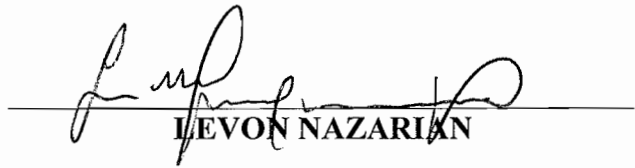
25. Other than the documents already provided to the commission, and the documents outstanding as described in paragraph 23, I am not in possession, nor do I have knowledge of the existence, of any additional documents with respect to the relationship between Eastwood Mall Inc., Yorkdale Group Inc., Yorkdale Centre Inc., Irene Nazarian, Robert Nazarian and myself.

26. I make this affidavit in support of the Respondent's Record in the Stated Case, returnable March 20, 2013, and for no other or improper purpose.

SWORN BEFORE ME at the City of Toronto,
in the Province of Ontario on ...*MARCH*
...*15*..., *2013*

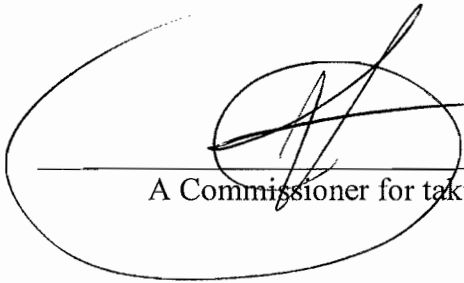


Commissioner for Taking Affidavits
(or as may be)
Donald M. FULTON



EVON NAZARIAN

This is Exhibit "A" Referred to in the
Affidavit of Levon Nazarian
Dated this 15th day of March, 2013



A Commissioner for taking Affidavits, etc.

THE ELLIOT LAKE
COMMISSION OF INQUIRY

The Honourable Paul R. Bélanger,
Commissioner



LA COMMISSION
D'ENQUÊTE ELLIOT LAKE

L'honorable Paul R. Bélanger,
Commissaire

Delivered by Email (mtitle@smhilaw.com)

January 8, 2013

Michael Title
Steinberg Morton Hope & Israel LLP
5255 Yonge Street, Suite 1100
Toronto, Ontario
M2N 6P4

Dear Mr. Title:

I write to you further to my colleague Mr. Doody's letter of January 3, 2012.

Since issuing the three Summonses against Robert, Levon and Irene Nazarian on December 6, 2012, it has come to the attention of the Commission that the following additional email and/or webmail addresses were also used by employees of Eastwood Mall Inc.:

- eastwood.mall@yahoo.ca;
- pam@algotremall.com;
- gwen@algotremall.com;
- ann@algotremall.com;
- shannon@algotrem.com;
- rhonda@algotremall.

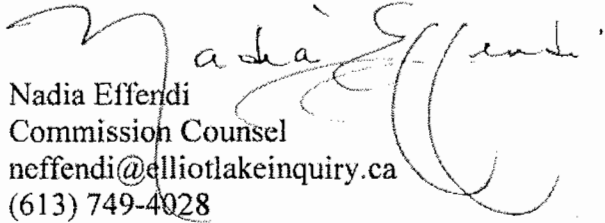
In this regard, the Commission has served Summonses on Pam Folkes, Gwendlyn (Gwen) Goulet, Ann Sabourin, Shannon Brown and Rhonda Lendt. We have been advised by Ms. Folkes, Ms. Sabourin, Ms. Brown and Ms. Lendt that they no longer have access to their respective email addresses above. We understand that the domain name @algotremall.com is owned by your client Levon Nazarian, as per the GoDaddy WHOIS information attached.

Similarly to the email and/or webmail addresses outlines in the December 6, 2012 Summonses, the Commission requires your clients to produce all emails, including attachments, sent or received to the above-noted email and/or webmail addresses and any other email and/or webmail addresses of any other employee of Eastwood Mall Inc. in

relation to the Algo Centre Mall. Production of these emails is required by the Summonses which were served on your clients, which required production of all emails in the possession, power and control of your clients in relation to the Algo Centre Mall.

Should you have any question, please do not hesitate to contact me.

Yours very truly,


Nadia Effendi
Commission Counsel
neffendi@elliottlakeinquiry.ca
(613) 749-4028

Encl.

[Log in to My Account](#) or [Create Account](#)

24/7 Support **(480) 505-8877** Support
Hablamos Español

[Commercials](#) | [Daily Deals](#) | [Bob's Blog](#)

All Products ▾	Cart 0	Find your Domain	Build your Website	Get website Hosting	Grow with Web Tools	WHOIS Domain Check
--------------------------------	------------------------	----------------------------------	------------------------------------	-------------------------------------	-------------------------------------	------------------------------------

WHOIS search results for:
ALGOCENTREMALL.COM
(Registered)

Is this your domain?
Add hosting, email and more.

Want to buy this domain?
Get it with our Domain Buy service

The data contained in GoDaddy.com, LLC's WHOIS database, while believed by the company to be reliable, is provided "as is" with no guarantee or warranties regarding its accuracy. This information is provided for the sole purpose of assisting you in obtaining information about domain name registration records. Any use of this data for any other purpose is expressly forbidden without the prior written permission of GoDaddy.com, LLC. By submitting an inquiry, you agree to these terms of usage and limitations of warranty. In particular, you agree not to use this data to allow, enable, or otherwise make possible, dissemination or collection of this data, in part or in its entirety, for any purpose, such as the transmission of unsolicited advertising and solicitations of any kind, including spam. You further agree not to use this data to enable high volume, automated or robotic electronic processes designed to collect or compile this data for any purpose, including mining this data for your own personal or commercial purposes.

Please note: the registrant of the domain name is specified in the "registrant" field. In most cases, GoDaddy.com, LLC is not the registrant of domain names listed in this database.

Registered through: GoDaddy.com, LLC (<http://www.godaddy.com>)
Domain Name: ALGOCENTREMALL.COM
Created on: 13-Oct-10
Expires on: 13-Oct-13
Last Updated on: 14-Oct-12

Registrant
LeVon Group of Companies

11685 Yonge Street
Suite A305
Richmond Hill, Ontario L4E0K7
Canada

Administrative Contact:
Project Management, LeVon levonnazarian@hotmail.com
LeVon Group of Companies
11685 Yonge Street
Suite A305
Richmond Hill, Ontario L4E0K7
Canada
(905) 508-9500 Fax -- (905) 508-8590

Technical Contact:
Project Management, LeVon levonnazarian@hotmail.com
LeVon Group of Companies
11685 Yonge Street
Suite A305
Richmond Hill, Ontario L4E0K7
Canada
(905) 508-9500 Fax -- (905) 508-8590

Domain servers in listed order:
NS13.DOMAINCONTROL.COM
NS14.DOMAINCONTROL.COM

Registry Status: clientDeleteProhibited
Registry Status: clientRenewProhibited
Registry Status: clientTransferProhibited
Registry Status: clientUpdateProhibited

[See Underlying Registry Data](#)
[Report Invalid Whois](#)

NameMatch Recommendations

GoDaddy.com NameMatch has found similar domain names related to your search. Registering multiple domain names may help protect your online brand and enable you to capture more Web traffic, which you can then direct to your primary domain.

Domains available for new registration:

Alternate TLDs		
<input type="checkbox"/>	algotremail.co	SAVE! \$9.99/yr
<input type="checkbox"/>	algotremail.info	SAVE! \$2.99/yr
<input type="checkbox"/>	algotremail.net	SAVE! \$9.99/yr
<input type="checkbox"/>	algotremail.org	SAVE! \$4.99/yr
<input type="checkbox"/>	algotremail.ca	\$12.99/yr
<input type="checkbox"/>	algotremail.ws	\$15.99/yr
<input type="checkbox"/>	algotremail.us	SAVE! \$3.99/yr
<input type="checkbox"/>	algotremail.me	SAVE! \$9.99/yr
Similar Premium Domains		
<input type="checkbox"/>	MailFlash.com	\$649.00*
<input type="checkbox"/>	MailDisplays.com	\$499.00*
<input type="checkbox"/>	OutletsMails.com	\$1,249.00*
<input type="checkbox"/>	CentredATA.com	\$1,000.00*
<input type="checkbox"/>	CentreCafe.com	\$2,988.00*
<input type="checkbox"/>	CentreNews.com	\$2,368.00*

Learn more about

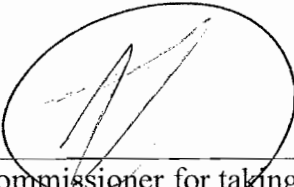
- [Private Registration](#)
- [Business Registration](#)
- [Deluxe Registration](#)
- [Protected Registration](#)

*Plus ICANN fee of \$0.18 per domain name year.
**CA domain names will be registered through Go Daddy Domain Canada, Inc. - a CIRA certified registrar.

Enter a domain name to search .com

Go Daddy Global

This is Exhibit "B" Referred to in the
Affidavit of Levon Nazarian
Dated this 15th day of March, 2013



A Commissioner for taking Affidavits, etc.

Daria Krysik

From: GoDaddy.com Compliance Manager <compliancemgr@godaddy.com>
Sent: February-01-13 3:16 PM
To: Daria Krysik
Subject: RE: Your request for email content

Dear Ms. Krysik:

GoDaddy will not produce the content of e-mail, as the Electronic Communications Privacy Act, 18 U.S.C. §2701 et seq., prohibits an electronic communications service provider from producing the contents of electronic communications, even pursuant to subpoena or court order, except in limited circumstances. The United States District Court for the Eastern District of Virginia has also confirmed once again that the ECPA prohibits an electronic communications service provider from disclosing email content in response to a civil discovery subpoena as the disclosure is not an exception under the ECPA.

Should you require assistance in gaining access to the email accounts and/or require a restore of the account, please direct the customer to contact our customer support team. Our Office of the CEO is incredibly helpful and can assist with access to and restorations of email accounts.

Sincerely,

K. Willis
Sr. Paralegal/Compliance Manager
(480)624-2546 Facsimile

-This email message and any attachments hereto is intended for use only by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you have received this email in error, please immediately notify the sender and permanently delete the original and any copy of this message and its attachments.

----- Original Message -----

Subject: RE: Your request for email content
From: "Daria Krysik" <dkrysik@smhilaw.com>
Date: Wed, January 30, 2013 10:37 am
To: "GoDaddy.com Compliance Manager" <compliancemgr@godaddy.com>

Hello,

Further to your email below, I require all correspondence on email accounts associated with the websites www.algoctremall.com and www.algoinn.com. As such, I will require login information for the following email addresses:

pam@algoctremall.com
gwen@algoctremall.com
ann@algoctremall.com
Rhonda@algoctremall.com
Shannon@algoinn.com

Further, I will require copies of any and all emails that were deleted from the above listed email accounts.

A duly executed Direction and Authorization from the account holder, Levon Nazarian and the LeVon Group of Companies, is attached for your records.

Please advise of the above information as soon as possible.

Kindly,

Daria Krysik
Student-At-Law
Steinberg Morton Hope and Israel LLP
Yonge Norton Centre, 5255 Yonge Street | Suite 1100
Toronto | Ontario | Canada | M2N 6P4
Tel: 416-225-2777 (ext. 223) | Fax: 416-225-7112
Email: dkrysik@smhilaw.com
Website: www.smhilaw.com

CONFIDENTIALITY: This email message (including attachments, if any) is confidential and is intended only for the addressee. Any unauthorized use or disclosure is strictly prohibited. Disclosure of this email to anyone other than the addressee does not constitute waiver of privilege. If you have received this communication in error, please notify us immediately and delete this. Thank you for your cooperation.

Visit our website at www.smhilaw.com for information about our firm and the services we provide.

From: GoDaddy.com Compliance Manager [mailto:compliancemgr@godaddy.com]
Sent: January-07-13 11:41 AM
To: Daria Krysik
Subject: Your request for email content

Ms. Krysik,

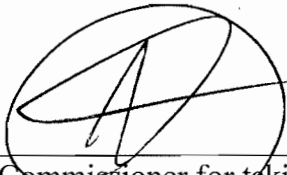
I understand you were looking for access to your client's email accounts but were unable to validate into the clients account. If the account holder does not remember the log in information for the account, please have him/her contact customer support so they can assist with gaining access.

Thank you,

C. Heffelfinger
Compliance Specialist
(480)624-2546 Facsimile

-This email message and any attachments hereto is intended for use only by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you have received this email in error, please immediately notify the sender and permanently delete the original and any copy of this message and its attachments.

This is Exhibit "C" Referred to in the
Affidavit of Levon Nazarian
Dated this 15th day of March, 2013



A Commissioner for taking Affidavits, etc.

Daria Krysik

From: GoDaddy.com Compliance Manager <compliancemgr@godaddy.com>
Sent: March-07-13 4:24 PM
To: Daria Krysik
Subject: RE: Your request for email content

GoDaddy.com keeps backups for a period of approximately 30 days. If the customer cancelled the email accounts more than 30 days ago, there will be no data available to restore.

K. Willis
Sr. Paralegal/Compliance Manager
(480)624-2546 Facsimile

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----- Original Message -----

Subject: RE: Your request for email content
From: "Daria Krysik" <dkrysik@smhilaw.com>
Date: Thu, March 07, 2013 8:33 am
To: "GoDaddy.com Compliance Manager" <compliancemgr@godaddy.com>

Hello,

As per your email of February 1, 2013, I instructed my client, Levon Nazarian, to contact GoDaddy in an effort to obtain access and/or restore the following email accounts:

pam@algocentremall.com
gwen@algocentremall.com
ann@algocentremall.com
Shannon@algoinn.com

Mr. Nazarian contacted GoDaddy technical support and spoke with a GoDaddy representative by the name of Collin M., who advised that GoDaddy does not keep records of emails. Once emails are deleted they can only be restored for a 30 day period following deletion. This restoration period has long expired for the email accounts referred to herein. Mr. Nazarian advised the representative of the urgency of the situation as the emails are requested in order to comply with a Court Order. He was advised by the representative that GoDaddy must comply with certain laws and regulations that make it impossible to restore the emails beyond the 30 days restoration period.

Please confirm that the advice of your representative is correct and that the above accurately reflects your record of Mr. Nazarian's inquiry.

Kindly,

Daria Krysik
Student-At-Law
Steinberg Morton Hope and Israel LLP
Yonge Norton Centre, 5255 Yonge Street | Suite 1100
Toronto | Ontario | Canada | M2N 6P4
Tel: 416-225-2777 (ext. 223) | Fax: 416-225-7112
Email: dkrysik@smhilaw.com
Website: www.smhilaw.com

CONFIDENTIALITY: This email message (including attachments, if any) is confidential and is intended only for the addressee. Any unauthorized use or disclosure is strictly prohibited. Disclosure of this email to anyone other than the addressee does not constitute waiver of privilege. If you have received this communication in error, please notify us immediately and delete this. Thank you for your cooperation.

Visit our website at www.smhilaw.com for information about our firm and the services we provide.

From: GoDaddy.com Compliance Manager [mailto:compliancemgr@godaddy.com]
Sent: February-01-13 3:16 PM
To: Daria Krysik
Subject: RE: Your request for email content

Dear Ms. Krysik:

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Sincerely,

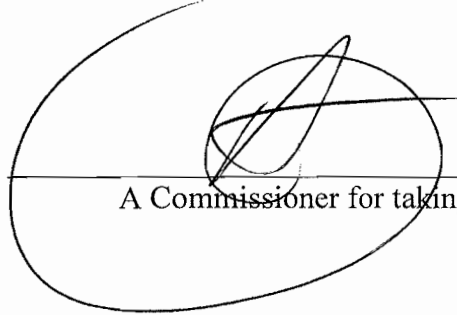
K. Willis
Sr. Paralegal/Compliance Manager
(480)624-2546 Facsimile

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----- Original Message -----

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From: "Daria Krysik" <dkrysik@smhilaw.com>
Date: Wed, January 30, 2013 10:37 am
To: "GoDaddy.com Compliance Manager" <compliancemgr@godaddy.com>

This is Exhibit "D" Referred to in the
Affidavit of Levon Nazarian
Dated this 15th day of March, 2013



A Commissioner for taking Affidavits, etc.

DIRECTION AND AUTHORIZATION

TO: BGS Chartered Accountants

RE: Bob Nazarian, Irene Nazarian, Levon Nazarian, Eastwood Mall Inc., Yorkdale Group Inc., Yorkdale Centres Inc.

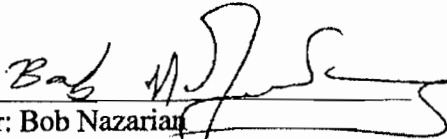
YOU ARE HEREBY AUTHORIZED, directed and instructed to release any and all documents in your possession, including but not limited to personal and corporate tax returns and financial statements, including profit and loss statements and balance sheets, with respect to the above named individuals and corporations to Steinberg Morton Hope and Israel LLP, Attention: Daria Krysik, or to whom they may direct. Such documents and information shall be released by telephone, facsimile, mail or electronic mail.

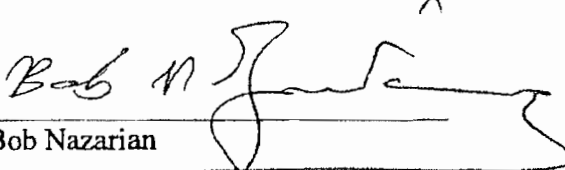
AND FOR SO DOING this shall be your sole, sufficient and irrevocable authority.

A photocopy or facsimile copy of this direction and authorization shall be as effective and valid as the original.

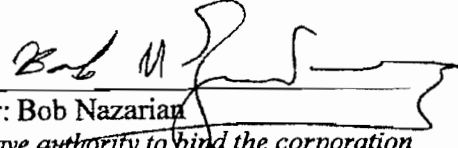
DATED AT Toronto, ONTARIO this 11th day of March, 2013

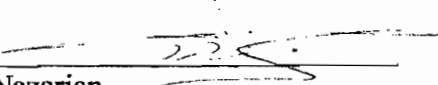
Eastwood Mall Inc.


Per: Bob Nazarian
I have authority to bind the corporation

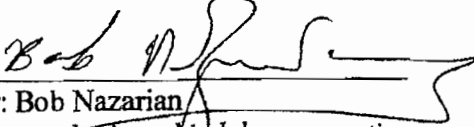

Bob Nazarian

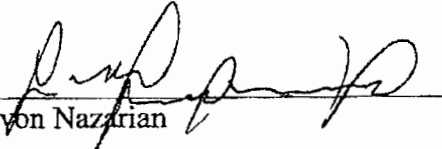
Yorkdale Group Inc.


Per: Bob Nazarian
I have authority to bind the corporation


Irene Nazarian

Yorkdale Centres Inc.


Per: Bob Nazarian
I have authority to bind the corporation


Levon Nazarian

DIRECTION AND AUTHORIZATION

TO: Sam Hurmizi

RE: Bob Nazarian, Irene Nazarian, Levon Nazarian, Eastwood Mall Inc., Yorkdale Group Inc., Yorkdale Centres Inc.


YOU ARE HEREBY AUTHORIZED, directed and instructed to release any and all documents in your possession, including but not limited to personal and corporate tax returns and financial statements, including profit and loss statements and balance sheets, with respect to the above named individuals and corporations to Steinberg Morton Hope and Israel LLP, Attention: Daria Krysik, or to whom they may direct. Such documents and information shall be released by telephone, facsimile, mail or electronic mail.

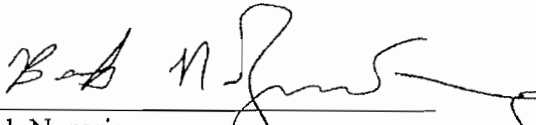
AND FOR SO DOING this shall be your sole, sufficient and irrevocable authority.

A photocopy or facsimile copy of this direction and authorization shall be as effective and valid as the original.


DATED AT _____, ONTARIO this _____ day of March, 2013

Eastwood Mall Inc.


Per: Bob Nazarian
I have authority to bind the corporation

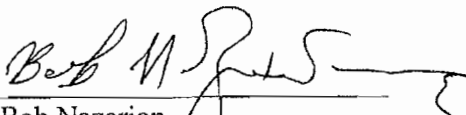

Bob Nazarian

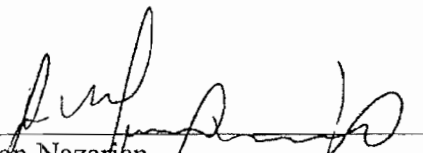
Yorkdale Group Inc.


Per: Bob Nazarian
I have authority to bind the corporation

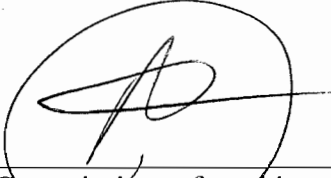

Irene Nazarian

Yorkdale Centres Inc.


Per: Bob Nazarian
I have authority to bind the corporation


Levon Nazarian

This is Exhibit "E" Referred to in the
Affidavit of Levon Nazarian
Dated this 15th day of March, 2013



A Commissioner for taking Affidavits, etc.

DIRECTION AND AUTHORIZATION

TO: Canada Revenue Agency

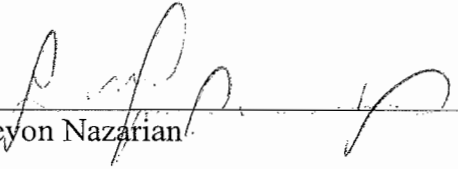
RE: Levon Nazarian

YOU ARE HEREBY AUTHORIZED, directed and instructed to release tax returns and/or financial statements for taxation years 2005 to 2010, with respect to the above named individual to The Elliot Lake Commission of Inquiry, or to whom they may direct. Such documents and information shall be released by telephone, facsimile, mail or electronic mail.

AND FOR SO DOING this shall be your sole, sufficient and irrevocable authority.

A photocopy or facsimile copy of this direction and authorization shall be as effective and valid as the original.

DATED AT TORONTO, ONTARIO this 15th day of March, 2013



Levon Nazarian