

7. Rights, privileges, restrictions and conditions (if any) attaching to each class of shares and directors authority with respect to any class of shares which may be issued in series: *Droits, privilèges, restrictions et conditions, s'il y a lieu, rattachés à chaque catégorie d'actions et pouvoirs des administrateurs relatifs à chaque catégorie d'actions que peut étre émise en série:*

financial year, the directors may declare dividends on the Class B Common Shares, without declaring dividends on the Class A Common Shares, Class A Special Shares, the Class B Special Shares, the Class C Special Shares, the Class D Special Shares, the Class E Special Shares, and the Class F Special Shares, and vice versa.

3. Liquidation, Dissolution or Winding-up

In the event of any liquidation, dissolution or winding-up of the Corporation or other distribution of assets of the Corporation among its shareholders for the purpose of winding up its affairs, subject to the rights, privileges, restrictions and conditions attaching to any other class of shares of the Corporation, all of the property and assets of the Corporation available for distribution to the holders of the Class B Common Shares and the Class A Common Shares shall be paid or distributed equally, share for share, to the holders of the Class B Common Shares and the Class A Common Shares respectively, without preference or priority.

C. PREFERENCE SHARES

1. Definitions

With respect to the Preference Shares, the following terms shall have the meanings ascribed to them below:

(a) "Act" means the Business Corporations Act (Ontario).

(b) "Purchased Assets" means any assets transferred to the Corporation pursuant to an asset purchase agreement, between the Corporation and the Incorporator (the "Asset Purchase Agreement") in consideration for the issuance by the Corporation of Preference Shares.

(c) "Preference Redemption Amount" in respect of each Preference Share means the quotient obtained by dividing the aggregate fair market value of the Purchased Assets, less any non-share consideration received or liabilities assumed on the transfer of the Purchased Assets, by the total number of Preference Shares issued as consideration for the Purchased Assets, provided that if, subsequent to the determination of the aggregate fair market value of the Purchased Assets, (i) the Corporation and all the holders of Preference Shares mutually agree, or (ii) as a result of any dispute between either the Corporation or a shareholder and the Canada Revenue Agency, or any other taxing authority, the aggregate fair market value of the Purchased Assets on the Transfer Date, less any non-share consideration received or liabilities assumed on the transfer of the Purchased Assets, is finally determined by the Corporation or by a judgment of a Court having jurisdiction or by a negotiated settlement with any taxing authority, to be greater or less than the amount determined, then the Preference Redemption Amount of each Preference Share shall be deemed to be, and to always have been, the amount that is finally determined in the manner described above.

The Preference Redemption Amount of each Preference Share so adjusted shall be deemed, retroactively to the time of the issuance of such share, to have