

TRINITY TAX SHELTER CLASS ACTION NOTICE OF CERTIFICATION AND OPT-OUT DEADLINE

This Notice may affect your rights. Please read carefully

THIS NOTICE is directed to all persons, including their estates, excluding the defendants and their families, who participated in the Donation Program for Medical Science and Technology ("Program") in at least one of the taxation years of 2001, 2002 or 2003.

The class action seeks damages for losses suffered as a result of participation in the Program.

CERTIFICATION ORDER

In this action the plaintiffs allege that the defendants were negligent in designing, promoting and operating the Program.

On May 30, 2013, Justice Belobaba certified this action as a class action and appointed Marc Charette and Andrew Cumming representative plaintiffs of the class. The court has not determined who will win this action. The certification order and the endorsement of Justice Belobaba are posted at <http://www.trinityclassaction.com>.

WHAT ARE YOUR RIGHTS

If you wish to participate in the class action you do not need to do anything at this time.

If you wish to be excluded from this class action, you must send a signed statement in the form attached (the "Opt-out Form") saying that you wish to be excluded. All of the fields in the Opt-Out Form must be filled in including your name, address, email address, telephone number and your years of participation in the Program. The Opt-out Form must be sent by prepaid mail, fax, courier or email to: Gregory D. Wrigglesworth, Kirwin Partners LLP, Lawyers, 423 Pelissier Street, Windsor, ON N9A 4L2, Attention: Trinity Class Action or by fax to 519-259-1564 or by email to optout@kirwinpartners.com. to be received by 5:00 p.m. eastern time on October 1, 2013

A person who decides not to participate in the class action, will not be bound by any future order made in the class action, and will not be eligible for any recovery in the class action. Any rights that a person who decides not to participate in the class action may have to pursue a separate action will not be affected.

Do not opt out if you wish to participate in the class action.

If you do not opt out of the class action on or before 5:00 p.m. eastern time on October 1, 2013, you will be part of this class action and you will be bound by the terms of any order, judgment or settlement, whether favourable or not, and will not be entitled to prosecute an independent action.

No person may exercise an opt-out option for any person under a disability without permission of the Court after notice to the Public Guardian and Trustee.

CLASS COUNSEL FEES AND DISBURSEMENTS

The representative plaintiffs and Class Counsel signed a fee agreement which provides that Class Counsel will be paid out of any recovery a percentage of the recovery as fees, plus expenses and applicable taxes, but only in the event of success in the class action. The fees will be between 25% and 33½% of the recovery depending upon whether the action settles and when or proceeds to judgment after trial.

The fee agreement must be approved by the court. Class Members will not be required to pay Class Counsel unless the plaintiffs are successful in this action and then the fees will be deducted from their recovery.

INDIVIDUAL ISSUES

Individual issues may remain for determination after the trial. If a Class Member wishes to retain a lawyer to assist with these individual issues, the Class Member may have to pay additional fees for this service.

PRESERVATION OF DOCUMENTS

Each Class Member who wishes to participate in this class action should take all reasonable steps to ensure all documents relating to his/her participation in the Program are preserved. Any Class Member having questions respecting which documents must be preserved should contact Class Counsel for assistance at the address listed below.

INFORMATION

This Notice was approved by the Ontario Superior Court of Justice. Inquiries should not be directed to the court.

Additional information about the class action can be found at <http://www.trinityclassaction.com> or www.strosbergco.com.

Any questions regarding this class action, the certification order or opting out should be directed to:

Jay Strosberg
Sutts, Strosberg LLP
600-251 Goyeau Street
Windsor, ON N9A 6V4

Tel: 1.866.224.7084 (toll free)
Fax: 1.866.316.5308 (toll free)
Email: trinity@strosbergco.com

INTERPRETATION

This Notice is a summary of some of the terms of the certification order. If there is a conflict between the provisions of this Notice and the terms of the certification order, the certification order shall prevail.

OPT OUT FORM

I do not want to be included in the class action relating to the Donation Program for Medical Science and Technology ("Program"). I want to opt out of (be excluded from) this class action. My information is as follows (please print)

Name: _____

Mailing address: _____

Email address: _____

Years of participation in the Program (check all applicable): 2001 2002 2003

Date: _____

Signature: _____