

Court file No. 141-07

**SUPERIOR COURT OF JUSTICE  
(Central East Region)**

**IN THE MATTER OF a Contempt Order  
issued against Donald Best on January 15, 2010,  
by the Honourable Justice Shaughnessy**

**Nelson Barbados Group Ltd**

**and**

**Richard Ivan Cox, et al**

**Affidavit of Donald Best**

I, Donald Best, MAKE OATH AND SAY AS FOLLOWS:

1. I am submitting this affidavit to respectfully ask the court for consideration, the substance of which I expand upon through this affidavit:
2. I ask the court for more time to find an experienced civil lawyer to represent me. My efforts to find and retain an experienced civil lawyer are serious, vigorous and continue daily, but as detailed more extensively in another section of my affidavit, I have been unable to retain a new lawyer to date.
3. I ask the court for help in finding an experienced civil lawyer who is willing to take my case.
4. I ask the court to postpone my cross examination until I can retain and properly brief a lawyer.
5. Taking all the circumstances into consideration, I don't believe that Mr. Gerald Ranking, Mr. Lorne Silver or their respective law firms can continue to represent their clients in this case. The reasons for my belief are explained in another section of my affidavit, but I will leave this matter to my yet-to-be-retained new lawyer to properly place all the evidence and arguments before the court. I believe that this is a serious matter and worthy of serious consideration of all the evidence that my new

lawyer would put before the court, some of which includes new evidence being prepared by recognized experts as detailed later in my affidavit.

6. Whether they knew it before or not, upon reading this affidavit and reviewing the attached exhibits, Fasken Martineau DuMoulin LLP and Gerald Ranking know now that their purported client 'PricewaterhouseCoopers East Caribbean Firm' is a false, fabricated non-entity and that their witnesses / clients might reasonably expect to be under investigation in Canada and in Barbados for perjury, swearing false affidavits, obstruction of justice, fabricating evidence, fraud upon the court and conspiracy. Fasken Martineau DuMoulin LLP and Gerald Ranking cannot continue to represent this non-entity they call 'PricewaterhouseCoopers East Caribbean Firm'.
7. Evidence and exhibits supporting the above statement is found in a later section of my affidavit.
8. Further, this affidavit contains evidence and exhibits about Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver and their respective clients that might reasonably cause the Honourable Court, the lawyers, their law firms, the law firms' insurers, the clients and the clients' insurers and the Law Society of Upper Canada to conclude that the lawyers and their law firms cannot continue to act for their clients under the circumstances.
9. Evidence and exhibits supporting the above statement is found in a later section of my affidavit.
10. I do not desire to, or intend to, represent myself. As detailed in another section of my affidavit, I am not an "experienced litigant". I am incapable of representing myself, and I lack the experience, knowledge and ability to represent myself. There is no harm in the court granting me more time to find a lawyer, and in postponing the cross-examinations until I have a lawyer.
11. I ask the court to order the RCMP's CPIC computer division to comply with the Court's order of October 12, 2012 that says "AND THIS COURT FURTHER ORDERS that the stay of the execution of the arrest warrant shall be extended to the date set for the hearing of this Application." Contrary to the Court's order, the RCMP CPIC computer division maintains the active arrest warrant on the national police computer system and I am subject to arrest at any time.
12. When I encounter a police officer, I am arrested until I produce a photocopy of the court's order which I carry with me all the time. This recently happened to me and I was arrested. I do not understand why the court's order has not been communicated to the RCMP's CPIC division as was the original order for the arrest warrant itself.

142. As I described in another section of my affidavit, on November 16, 2012 the court gave me an impossible choice: place my family at risk by revealing their home address to Ranking and Silver: or disobey the order of the court.
143. All in all, my appearance on November 16, 2012 reinforced and convinced me that as Mr. Ranking and Mr. Silver said: no one cares about criminal offenses committed against my family, my witnesses and me, or about our safety, security and well-being and that no one would help me even if they could.
144. **Gerald Ranking's and Fasken Martineau DuMoulin LLP's purported client is false and a non-entity**
145. As a person who is facing a conviction for contempt of court, which conviction if it stands will be the effective end of my ability to earn a living in private law enforcement and investigations, and who is facing a sentence of three months in jail and a fine based upon that conviction, plus costs, I have a natural right to know the exact and detailed legal identity of any entity or person demanding I be convicted or jailed, fined or assessed.
146. I also have the natural right to know the exact and detailed legal identity of any entity or person submitting evidence or information to the court.
147. If I am to be convicted, jailed, fined and my 30 year employment taken from me for the rest of my life, it is only fair and just that I know the exact and detailed legal identity of any entity or person participating in the court process against me.
148. It is also only fair and just that I know who are the controlling minds directing any entity and its counsel to seek my conviction and incarceration.
149. **As a result of my investigations and observations as detailed in this section of my affidavit, I verily believe that Gerald Ranking's and Fasken Martineau DuMoulin LLP's purported Barbados-registered client "PricewaterhouseCoopers East Caribbean Firm" does not exist as a genuine legal registered entity, and never has.**
150. **This provable fact is contrary to sworn evidence submitted to the court by Gerald Ranking, Fasken Martineau DuMoulin LLP and Marcus Hatch.**
151. Further, I believe that "PricewaterhouseCoopers East Caribbean Firm" is a false entity, the use of which in business confers potential benefits to its users such as obfuscating liabilities and confusing evidence production in actual or potential lawsuits.

152. I believe that persons using the phony entity "PricewaterhouseCoopers East Caribbean Firm" in Barbados have used other false entities as well, and exhibit a pattern of using false entities in different lawsuits as detailed herein. They have pulled this deception before and the evidence is here in my affidavit.
153. Whether I am correct in my beliefs or not, it is the simplest thing in the world for Mr. Ranking, Fasken Martineau DuMoulin LLP and their purported client "PricewaterhouseCoopers East Caribbean Firm" to produce a government-certified copy of the legal corporate or other entity registration originally filed with the Barbados government.
154. Gerald Ranking, Fasken Martineau DuMoulin LLP and their purported client "PricewaterhouseCoopers East Caribbean Firm" have never produced the official government registration papers for the entity in this lawsuit, despite the legitimacy of "PricewaterhouseCoopers East Caribbean Firm" having been an issue and questioned since 2007 as shown in this section of my affidavit.
155. Fasken Martineau DuMoulin LLP, Gerald Ranking, Marcus Hatch and others purportedly associated with "PricewaterhouseCoopers East Caribbean Firm" have submitted documents, testified, spoken in court and been cross-examined on this issue, but have never produced official Barbados government registration papers for "PricewaterhouseCoopers East Caribbean Firm".
156. For six years of litigation Fasken Martineau DuMoulin LLP, Mr. Ranking and their purported client and witness Marcus Hatch and others have refused, dodged, fudged, ignored and blustered, but have never produced the official registration papers showing "PricewaterhouseCoopers East Caribbean Firm" to be a legitimate legal entity.
157. Further, I believe that over the six years up to today when the legitimacy of Fasken Martineau DuMoulin LLP's and Mr. Ranking's purported client "PricewaterhouseCoopers East Caribbean Firm" remains an issue, that Fasken Martineau DuMoulin LLP and Mr. Ranking must have made inquiries and had communications with their client(s) about this and knew years ago in 2007 that "PricewaterhouseCoopers East Caribbean Firm" is not and never was a genuine legal entity in Barbados.
158. Why should such a simple issue as producing official registration papers showing "PricewaterhouseCoopers East Caribbean Firm" to be a legitimate Barbados legal entity be a problem for Fasken Martineau DuMoulin LLP, Mr. Ranking and their purported client?

159. Is "PricewaterhouseCoopers East Caribbean Firm" a corporation? Is it a partnership? Is it a limited liability entity of some type? When was the entity first registered and by whom? Who are the partners or officers and directors? What is the official address? I don't know the answer to these questions, nor do any of my previous lawyers. Neither does the Court know this information.
160. During my October 12, 2012 court appearance, my lawyer Brian Greenspan indicated to the court that Mr. Ranking had "not yet indicated precisely the name of his client". Justice Shaughnessy then indicated that the Court knew who Mr. Ranking's client was, saying:
161. "The Court: No, I got pretty good knowledge of the history and there may be some changes in name, but I'm aware of who Mr. Ranking's client was. Was, yes." (Transcript EXHIBIT N, page 3 starting at line 20)
162. I submit to the Court that under all the circumstances, the Court cannot possibly know any more than the evidence submitted to the court by Fasken Martineau DuMoulin LLP, Mr. Ranking and Mr. Marcus Hatch that Mr. Ranking's purported client was, and still is, "PricewaterhouseCoopers East Caribbean Firm".
163. Further, I am curious as to how the Court knew on October 12, 2012 that "there may be some changes in name, but I'm aware of who Mr. Ranking's client was." because a month later that is exactly what happened. I don't understand how the court could know this a month in advance, but perhaps my new lawyer would be able to explain it to me.
164. On October 16, 2012 neither I, nor to my knowledge, my lawyer Mr. Brian Greenspan, knew that Mr. Ranking would be identifying the name of his client differently in the future, but the court knew.
165. In fact, this mysterious client name notification happened on November 14, 2012 when Fasken Martineau DuMoulin LLP and Gerald Ranking in a letter changed the identified name of their purported client from **"PricewaterhouseCoopers East Caribbean Firm"** and informed me that their client was **'PricewaterhouseCoopers LLP'**. Then on November 26, 2012 Fasken Martineau DuMoulin LLP and Gerald Ranking switched back to **"PricewaterhouseCoopers East Caribbean Firm"** when filing a Notice of Appearance. This mysterious client name switch and switch-back is documented in more detail later in my affidavit, but no explanation was ever provided by Fasken Martineau DuMoulin LLP and Gerald Ranking for their inability to settle upon the name of their client. (November 14, 2012 letter EXHIBIT H)

166. My new lawyer would certainly demand that Mr. Ranking, Fasken Martineau DuMoulin LLP, Mr. Marcus Hatch, 'PricewaterhouseCoopers LLP' and 'PricewaterhouseCoopers East Caribbean Firm' explain this mysterious change in clients that lasted only twelve days.
167. My new lawyer would certainly demand that Mr. Ranking, Fasken Martineau DuMoulin LLP, Mr. Marcus Hatch and "PricewaterhouseCoopers East Caribbean Firm" properly file with the court, as cross-examinable evidence, certified government copies of the originally-filed registration and other evidence, proving that "PricewaterhouseCoopers East Caribbean Firm" exists as a genuine legal entity in Barbados as claimed by Mr. Ranking and Mr. Marcus Hatch in various attached transcripts and affidavits.
168. It would do no harm for the court to order Fasken Martineau DuMoulin LLP, Mr. Ranking personally, and Mr. Marcus Hatch personally, and "PricewaterhouseCoopers East Caribbean Firm", to properly file with the court as cross-examinable evidence, certified government copies of the original registration proving that "PricewaterhouseCoopers East Caribbean Firm" exists as a genuine legal entity in Barbados as claimed by Mr. Ranking and Mr. Marcus Hatch.
169. Nelson Barbados Group Ltd. and others paid costs to "PricewaterhouseCoopers East Caribbean Firm". It would do no harm for the court to order Fasken Martineau DuMoulin LLP, Mr. Ranking personally, and Mr. Marcus Hatch personally, and "PricewaterhouseCoopers East Caribbean Firm" show that those costs were actually paid to "PricewaterhouseCoopers East Caribbean Firm".
170. It would do no harm for the court to order Fasken Martineau DuMoulin LLP, Mr. Ranking personally, and "PricewaterhouseCoopers East Caribbean Firm" to show the payments in the banking records of "PricewaterhouseCoopers East Caribbean Firm".
171. I make the observation that Nelson Barbados Group Ltd. paid costs to "PricewaterhouseCoopers East Caribbean Firm", but that costs could have, and may in the future just as easily be ordered against "PricewaterhouseCoopers East Caribbean Firm" in favour of Nelson Barbados Group Ltd.
172. In the event that Nelson Barbados Group Ltd. had to pursue "PricewaterhouseCoopers East Caribbean Firm" to recover unpaid costs, and "PricewaterhouseCoopers East Caribbean Firm" was not a genuine legal entity, any costs award by the court would be virtually useless.

173. Some people might say that because **"PricewaterhouseCoopers East Caribbean Firm"** is not a genuine legal entity in Barbados as claimed and sworn to by Fasken Martineau DuMoulin LLP, Gerald Ranking, Marcus Hatch and others, and because motions were filed and court orders were granted in the name of a false entity: that is a fraud upon the court.
174. Further, because **"PricewaterhouseCoopers East Caribbean Firm"** is not a genuine legal entity in Barbados as claimed and sworn to by Fasken Martineau DuMoulin LLP, Gerald Ranking, Marcus Hatch and others, and because motions were filed and court orders were granted in the name of a false entity, my new lawyer will certainly explore if accordingly the court order of January 15, 2010 is void.
175. For the same reasons, my new lawyer will certainly explore that it may be that the costs that were paid in this matter as of June 8, 2010 should be void.
176. A reasonable person might say that Fasken Martineau DuMoulin LLP's, Mr. Ranking's and his purported client PricewaterhouseCoopers East Caribbean Firm's case, evidence and submissions were based upon falsehoods, non-existent parties and provably false evidence, including perjury.
177. Further, my new lawyer will certainly explore whether or not all the evidence merits contemplating criminal charges of perjury, obstructing justice, fabricating evidence or fraud against Mr. Marcus Hatch or any other person or entity that assisted Mr. Hatch to create and place false evidence before the court.
178. **Fasken Martineau DuMoulin LLP and Gerald Ranking recently identified the name of their purported client as "PricewaterhouseCoopers East Caribbean Firm", then changed to 'PricewaterhouseCoopers LLP', then switched back to "PricewaterhouseCoopers East Caribbean Firm"**
179. I note that throughout the Nelson Barbados civil case from 2007 Fasken Martineau DuMoulin LLP, Gerald Ranking, Marcus Hatch and others stated the name of the client was **"PricewaterhouseCoopers East Caribbean Firm"**.
180. Then in a November 14, 2012 letter to me, Donald Best Fasken Martineau DuMoulin LLP and Gerald Ranking indicate that their client is **'PricewaterhouseCoopers LLP'**. The letter (EXHIBIT H) says in part:
181. **"PricewaterhouseCoopers LLP ("PwC") is understandably concerned. PwC objects, in the strongest of terms, to an adjournment, without the strictest of terms. It expects you to be present in court on November 16th to fully explain your conduct. At that time, and depending upon your submissions, PwC may be prepared to extend an**

indulgence to permit you to engage counsel and to agree to a schedule to present yourself for cross-examination, as previously discussed with Mr. Greenspan.”

182. This November 14, 2012 letter very definitely states that it is “PricewaterhouseCoopers LLP” that Fasken Martineau DuMoulin LLP and Gerald Ranking represent, and in context is objecting to my application to the court and would “extend an indulgence” to me, etc.. To the best of my knowledge and belief, “PricewaterhouseCoopers LLP” is not a legitimate registered entity in Barbados, although it is registered in Delaware, USA.
183. Then on November 26, 2012, Fasken Martineau DuMoulin LLP and Gerald Ranking sent a Notice of Appearance to my lawyer Brian Greenspan indicating that their client “PricewaterhouseCoopers East Caribbean Firm intends to defend this action.” (EXHIBIT O)
184. I also note that on October 4, 2012, Cassels Brock & Blackwell LLP and Mr. Lorne Silver notified Brian Greenspan that Mr. Silver and his firm “have been retained on behalf of Cox and Kingsland and have been instructed to opposed the request to set aside the contempt order issued against Donald Best on January 15, 2010.” (EXHIBIT P)
185. Then on October 11, 2012, Cassels Brock & Blackwell LLP and Mr. Lorne Silver sent a Notice of Appearance to Mr. Greenspan but only in the name of Kingsland Estates Limited and not Mr. Cox. (EXHIBIT Q)
186. I do not understand how law firms and lawyers can switch back and forth in identifying their clients that they act for. I do not know if this is part of the civil court rules. My new lawyer will undoubtedly know about this, which is why I need a lawyer and time to find a lawyer.
- 187. Hundreds of independent legal entities are licensed to use the PricewaterhouseCoopers brand.**
- 188. Many different legal entities in Barbados use the brand.**
189. I have researched and present herein evidence that there is a common misconception that “PWC” or “PricewaterhouseCoopers” is a multinational corporation or otherwise structured as a unified entity. One of my own lawyers recently made this mistaken assumption and wrongly informed me that “PricewaterhouseCoopers is one big multinational company”.



190. In fact, "PricewaterhouseCoopers" or "PWC" is only a brand that is licensed to hundreds of independent legal entities around the world. This is explained at the PWC.com website. Here is an excerpt from the PWC.com website, which is shown in full context as EXHIBIT R:
191. "PwC is the brand under which the member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide professional services. Together, these firms form the PwC network. 'PwC' is often used to refer either to individual firms within the PwC network or to several or all of them collectively."
192. "In many parts of the world, accounting firms are required by law to be locally owned and independent. Although regulatory attitudes on this issue are changing, PwC member firms do not and cannot currently operate as a corporate multinational. The PwC network is not a global partnership, a single firm, or a multinational corporation."
193. **"For these reasons, the PwC network consists of firms which are separate legal entities.** The firms that make up the network are committed to working together to provide quality service offerings for clients throughout the world. Firms in the PwC network are members in, or have other connections to, PricewaterhouseCoopers International Limited (PwCIL), an English private company limited by guarantee. PwCIL does not practise accountancy or provide services to clients. Rather its purpose is to act as a coordinating entity for member firms in the PwC network."
194. Further, the PWC.com website continues:
195. "The PwC network is not one international partnership and PwC member firms are not otherwise legal partners with each other. Many of the member firms have legally registered names which contain "PricewaterhouseCoopers", however there is no ownership by PwCIL. **A member firm cannot act as agent of PwCIL or any other member firm, cannot obligate PwCIL or any other member firm, and is liable only for its own acts or omissions and not those of PwCIL or any other member firm.** Similarly, PwCIL cannot act as an agent of any member firm, cannot obligate any member firm, and is liable only for its own acts or omissions."
196. Further, at the bottom of each webpage, the PWC.com website states "© 2009-2012 PwC. All rights reserved. PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details."

197. Further, on October 30, 2008 during the cross-examination of Marcus Andrew Hatch (Transcript already filed with the court.) with Gerald Ranking acting as the lawyer, on page 45 at about line 22, Mr. Hatch explained:
198. "In order for any firm around the world to be a member of PricewaterhouseCoopers International Limited it is really an effort to ensure that our work around the world is coordinated."
199. "We work to common standards. We have access to the brand. And that is all ruled through membership of PricewaterhouseCoopers International Limited, but each member firm around the world is a completely separate legal entity."
200. Further, as detailed in my affidavit, there are at least five entities legally constituted and registered with the Barbados Government that use the "PricewaterhouseCoopers" and "PwC" brand. As of the date of this affidavit, these entities are:
201. PWC SERVICES CORP.
202. PRICEWATERHOUSECOOPERS EAST CARIBBEAN
203. PRICEWATERHOUSECOOPERS EC INC.
204. PRICEWATERHOUSECOOPERS SRL
205. PRICEWATERHOUSECOOPERS SERVICES INC.
206. I note that none of these five legally constituted entities is named "PricewaterhouseCoopers East Caribbean Firm". Further the closest name "PricewaterhouseCoopers East Caribbean" was only registered in 2011 as detailed later.
- 207. Statements by Gerald Ranking, Marcus Hatch and others about "PricewaterhouseCoopers East Caribbean Firm"**
208. Fasken Martineau DuMoulin LLP and Gerald Ranking filed a motion in the Nelson Barbados case returnable August 10, 2007. (Already filed with the court) This motion included an affidavit of Marcus A. Hatch sworn May 18, 2007 **"on behalf of PricewaterhouseCoopers East Caribbean Firm"**.
209. The Hatch affidavit included as "Exhibit A", an October 1, 2005 'engagement letter' to "The Board of Directors, Kingsland Estates Limited" signed by hand from "PricewaterhouseCoopers". I observe that nowhere on this letter does any indication

exist as to which independent corporation, partnership or other legal entity is using the "PricewaterhouseCoopers" logo and brand to write this letter.

210. Mr. Ranking's Notice of Motion (Motion Returnable August 10, 2007) starts out:

211. **"The defendant, PricewaterhouseCoopers East Caribbean Firm, incorrectly named in the title of proceeding as Price Waterhouse Coopers (Barbados) (hereinafter "PwC East Caribbean"), will make a motion to the court, on Friday, August 10, 2007 at 10:00a.m. or as soon after that time as the motion can be heard, at 114 Worsley Street, Barrie, Ontario, L4M 1M1"**

212. On page 2 his May 18, 2007 affidavit, Marcus A. Hatch says:

213. "The correct firm name for the entity named in the title of proceeding as "PricewaterhouseCoopers (Barbados)" is "PricewaterhouseCoopers East Caribbean Firm" (hereinafter "PwC East Caribbean"). PwC East Caribbean is a partnership duly constituted and subsisting under the laws of Barbados."

214. **I, Donald Best, want to repeat that my searches and investigations show that "PricewaterhouseCoopers East Caribbean Firm" was not, and is not, "a partnership duly constituted and subsisting under the laws of Barbados." Mr. Hatch swore a falsehood. Then Fasken Martineau DuMoulin LLP and Mr. Ranking placed that false evidence before the court.**

215. Further, although Mr. Hatch in his affidavit abridges "PricewaterhouseCoopers East Caribbean Firm" to "PwC East Caribbean" for convenience in his affidavit and does not claim that "PwC East Caribbean" is a legal entity, I searched this name anyway. My searches and investigations confirm that "PwC East Caribbean" is also not a legal entity "duly constituted and subsisting under the laws of Barbados." There is no doubt that Mr. Hatch swore a falsehood in his May 18, 2007 affidavit.

216. Further, my lawyer at the time, Mr. McKenzie, had used "PricewaterhouseCoopers (Barbados)" in the legal papers filed for Nelson Barbados Group Ltd. because in an affidavit sworn December 11, 2006 in a lawsuit in Barbados involving Marjorie Ilma Knox and Kingsland, Mr. Hatch's partner, Mr. Philip St. Eval Atkinson, swore that the name of the involved legal entity is "PricewaterhouseCoopers (Barbados)":

217. "I, Philip St. Eval Atkinson, Chartered Accountant of Auburn, in the parish of Saint Joseph in this Island Make Oath and Say as follows: 1. That I am a Partner of PricewaterhouseCoopers (Barbados), the above-named Seventh Respondent and have been duly authorized to swear to this Affidavit on behalf of the said Seventh Respondent. The firm PricewaterhouseCoopers (Barbados) is a member in

PricewaterhouseCoopers International Limited (PricewaterhouseCoopers International), a membership-based company organized in the United Kingdom.”

218. Mr. Philip St. Eval Atkinson’s affidavit is attached as (EXHIBIT S - Without exhibits)
219. **My research and investigations confirm that contrary to Mr. Atkinson’s sworn testimony, “PricewaterhouseCoopers (Barbados)” is not a genuine entity. It is another phony false non-entity.**
220. At the times that Philip St. Eval Atkinson and Mr. Marcus A. Hatch swore their respective affidavits, and underwent cross-examination, they were actually both partners in a Barbados registered entity called “PricewaterhouseCoopers” created June 30, 1998 and which changed its name on June 23, 2011 to “PricewaterhouseCoopers East Caribbean”. (EXHIBIT T) I am unaware if Mr. Atkinson and Mr. Hatch are also involved with any of the four other legally constituted entities on the island of Barbados using the PricewaterhouseCoopers and PwC brand as listed elsewhere in my affidavit.
221. Thus it can be seen that in 2006, partner Philip St. Eval Atkinson falsely swore an affidavit naming the involved entity as “PricewaterhouseCoopers (Barbados)”, and then in 2007 the other partner Marcus A. Hatch falsely swore an affidavit naming the involved entity as “PricewaterhouseCoopers East Caribbean Firm”. Both names were at the time and remain: false, phony, fabricated non-entities.
222. **The August 10, 2007 motion filed by Fasken Martineau DuMoulin LLP and Gerald Ranking for their purported client “PricewaterhouseCoopers East Caribbean Firm”, actually replaced one phony, false, fabricated non-entity “PricewaterhouseCoopers (Barbados)” with another phony, false, fabricated non-entity “PricewaterhouseCoopers East Caribbean Firm”.**
223. In the Nelson Barbados case on October 30, 2008 during the Cross-examination of Marcus Andrew Hatch, starting on page 4, Mr. Hatch explained that “PricewaterhouseCoopers” is the marketing name or brand, but “PricewaterhouseCoopers East Caribbean Firm” is the “full legal name of the firm”.
224. Mr. Gerald Ranking was in attendance representing Hatch and further put forth Mr. Hatch’s position that “PricewaterhouseCoopers East Caribbean Firm” is the full legal name of the entity in Barbados that uses the brand “PricewaterhouseCoopers” and “PWC” brand.

225. As noted on page 6, line 20, Mr. Hatch identified himself in a May 18, 2007 affidavit as "the managing partner of Barbados office of PricewaterhouseCoopers East Caribbean Firm..."
226. During the same October 30, 2008, cross-examination as found starting on page 13 at line 23, Mr. Hatch explained that "PricewaterhouseCoopers East Caribbean Firm, you know, is a separate legal entity"
227. In the same transcript on page 32 at about line 18, Mr. Ranking indicates that the name of the entity is "PricewaterhouseCoopers East Caribbean Firm"
228. Further, on page 59, Mr. Ranking indicates that Mr. Hatch has provided testimony that "PricewaterhouseCoopers East Caribbean Firm is the distinct legal entity that carries on business of auditing and accounting in Barbados..."
- 229. Fasken Martineau DuMoulin LLP and Gerald Ranking submitted motions, documents and evidence in the name of their purported client "PricewaterhouseCoopers East Caribbean Firm"**
230. On January 15, 2010, I, Donald Best, was found guilty of contempt of court and sentenced to three months in jail and a fine and costs as a result of a motion and evidence submitted to the court for and by the defendant "PricewaterhouseCoopers East Caribbean Firm", through and by Fasken Martineau DuMoulin LLP and Gerald Ranking.
231. Fasken Martineau DuMoulin LLP's and Gerald Ranking's purported client "PricewaterhouseCoopers East Caribbean Firm" is also contesting my current application to the court, in effect indicating that "PricewaterhouseCoopers East Caribbean Firm" wants my conviction and jail sentence to stand. "PricewaterhouseCoopers East Caribbean Firm" wants to send me to jail for three months, to pay a fine, pay costs and ruin my ability to find employment for the rest of my life in a profession I made my living at for over 30 years.
232. On November 26, 2012, Fasken Martineau DuMoulin LLP and Gerald Ranking sent a letter and Notice of Appearance to Brian Greenspan and Lorne Silver indicating that their purported client "PricewaterhouseCoopers East Caribbean Firm intends to defend this action" (Exhibit O)
- 233. Justice Shaughnessy confirmed that I was charged, convicted and sentenced not at the instance of the Court, but instead at the behest of Fasken Martineau DuMoulin LLP and Gerald Ranking and their purported client**

**“PricewaterhouseCoopers East Caribbean Firm” and Lorne Silver, his law firm and their client(s).**

234. On August 9, 2012, Justice Shaughnessy as quoted in the transcript of the hearing on page 7, line 29 (EXHIBIT U) confirmed to my lawyer Brian Greenspan that I was convicted on the initiative of Gerald Ranking and his purported client “PricewaterhouseCoopers East Caribbean Firm”:
235. “The Court: Well, my first comment, Mr. Greenspan, is that this contempt hearing was not on my initiative. So it was not one made at the instance of the court. It was brought primarily, I’m going to say, by Mr. Silver and Mr. Ranking...”
236. **“PricewaterhouseCoopers East Caribbean Firm” is not a genuine legal entity in Barbados**
237. During various dates in 2011 and 2012 I personally searched the Barbados Government internet resource of the Corporate Affairs and Intellectual Property Office (<http://www.caipo.gov.bb>) and do not see any entity named “PricewaterhouseCoopers East Caribbean Firm”
238. I located five entities using the “PWC” or “PRICEWATERHOUSECOOPERS” brand. These are three companies, one society with restricted liability and one business name:

<b>Name</b>	PWC SERVICES CORP.
<b>Number</b>	3473
<b>Category</b>	Company
<b>Date registered / Incorporated</b>	1979-04-18

<b>Name</b>	PRICEWATERHOUSECOOPERS EAST CARIBBEAN
<b>Number</b>	18309
<b>Category</b>	Business Name
<b>Date registered / Incorporated</b>	1998-06-30

<b>Name</b>	PRICEWATERHOUSECOOPERS EC INC.
<b>Number</b>	16679
<b>Category</b>	Company

**Date registered /  
Incorporated** 1999-03-12

239.

<b>Name</b>	PRICEWATERHOUSECOOPERS SRL
<b>Number</b>	1020
<b>Category</b>	Society with Restricted Liability
<b>Date registered / Incorporated</b>	2011-06-23
<b>Name</b>	PRICEWATERHOUSECOOPERS SERVICES INC.
<b>Number</b>	22663
<b>Category</b>	Company
<b>Date registered / Incorporated</b>	2003-07-30

240. Attached as EXHIBIT V to my affidavit are screen captures of my CAIPO searches.

241. Further, I am in possession of the results of hand searches performed at the Corporate Affairs and Intellectual Property Office that show that the business name #18309 was originally listed as 'PricewaterhouseCoopers' on June 30, 1998. (EXHIBIT T) I note that the same Marcus Hatch who falsely said that "PricewaterhouseCoopers East Caribbean Firm, you know, is a separate legal entity" is listed as a partner on the genuine legal entity 'PricewaterhouseCoopers' from 1998.

242. I also note that Philip St. Eval Atkinson who falsely swore an affidavit naming the involved entity as "PricewaterhouseCoopers (Barbados)" is also listed as a partner with Mr. Hatch on the genuine legal entity 'PricewaterhouseCoopers' from 1998.

243. Further I note that the name 'Pricewaterhouse Coopers East Caribbean' was first filed in the Barbados Government records on June 23, 2011 as a change of name from 'PricewaterhouseCoopers' to 'Pricewaterhouse Coopers East Caribbean' by Mr. Marcus Hatch. (EXHIBIT T)

244. It is noteworthy that the first time the similar name 'Pricewaterhouse Coopers East Caribbean' was legally filed with the Barbados Government was on June 23, 2011 by Marcus Hatch, over four years after Mr. Hatch falsely swore his May 18, 2007 affidavit and falsely testified in person that 'PricewaterhouseCoopers East Caribbean Firm' was the legal entity involved in the Nelson Barbados lawsuit.

245. This further confirms that **'PricewaterhouseCoopers East Caribbean Firm'** is not a legitimate business entity now, and never was, including whenever Fasken Martineau DuMoulin LLP, Mr. Ranking and others filed motions in the Nelson Barbados action, including the motion to have me found in contempt, and in Fasken Martineau DuMoulin LLP's, Mr. Ranking's and their purported client's current objection to my application.

**246. Additional 'PWC' false entities used in civil litigation**

247. My investigations also showed that as well as the false **'PricewaterhouseCoopers East Caribbean Firm'**, other false non-entities have been used at various times by persons associated with the use of the **'PricewaterhouseCoopers'** and **'PwC'** brand in Barbados.

248. Attached to my affidavit as EXHIBIT S is the affidavit of Philip St. Eval Atkinson, sworn and filed December 11, 2006 in the Barbados High Court of Justice, Civil Division, in the case Marjorie Ilma Knox and Eric Ashby Bentham Deane. The Seventh listed respondent is **"PRICEWATERHOUSECOOPERS"**.

249. In his affidavit, Mr. Atkinson states that the name of the entity he represents is **"PricewaterhouseCoopers (Barbados)"**:

250. "That I am a Partner of PricewaterhouseCoopers (Barbados), the above-named on behalf of the Seventh Respondent. The firm **PricewaterhouseCoopers (Barbados)** is a member in PricewaterhouseCoopers International Limited (PricewaterhouseCoopers International), a membership-based company organized in the United Kingdom."

251. Attached to my affidavit in EXHIBIT V is a December 2, 2005 letter from PricewaterhouseCoopers International Limited to Ms. Kathleen I. Davis wherein a Lawrence W. Keeshan informs Ms. Davis:

252. "PwCIL is a membership-based UK company that acts to coordinate in certain respects the practices of PwC member firms around the world. PwCIL does not provide professional services to clients. The firm in Barbados performing the audit of Kingsland Estates Ltd. (**"PwC Barbados"**) is a member firm of PwCIL. The member firms of PwCIL are separate and independent partnerships or companies, and are part of the PricewaterhouseCoopers global network of firms. As PwC Barbados is responsible for performing the audit of Kingsland Estates Ltd., I have referred your letter to that firm for its consideration."

253. I note that I could find no legal entities registered in Barbados named either **'PricewaterhouseCoopers (Barbados)'** or **'PwC Barbados'**, therefore I believe that



these too are phony, false, fabricated entities used in the respective Kingsland lawsuits as is '**PricewaterhouseCoopers East Caribbean Firm**' used in the Nelson Barbados lawsuit.

254. Further, as I said earlier I note that in a November 14, 2012 letter from Fasken Martineau DuMoulin LLP and Gerald Ranking to me, Donald Best, Gerald Ranking indicates that his client is '**PricewaterhouseCoopers LLP**'. The letter (EXHIBIT H) says in part:

255. "PricewaterhouseCoopers LLP ("PwC") is understandably concerned. PwC objects, in the strongest of terms, to an adjournment, without the strictest of terms. It expects you to be present in court on November 16th to fully explain your conduct. At that time, and depending upon your submissions, PwC may be prepared to extend an indulgence to permit you to engage counsel and to agree to a schedule to present yourself for cross-examination, as previously discussed with Mr. Greenspan."

256. I am confused because I cannot find any legal entity registered in Barbados named "PricewaterhouseCoopers LLP".

257. Using the Internet, I have located a "PricewaterhouseCoopers LLP" at 1177 6th Avenue, New York, NY 10036, United States, that is apparently a Delaware Registered entity operating in New York City, New York, USA.

258. If Mr. Ranking means that his client is "PricewaterhouseCoopers LLP" in Barbados, then that is a phony false, fabricated entity. If however, he means that he is representing the New York City located Delaware Entity, I would be even more confused. I need my new lawyer to advise me on this specific issue.

259. It would do no harm for the court to order Fasken Martineau DuMoulin LLP and Gerald Ranking to declare in very specific and detailed manner exactly which entities and persons they purport to represent and for the law firm, Mr. Ranking and those entities to present the legal proof as evidence that they actually exist.

#### **260. Confusing Court order, January 15, 2010**

261. Attached to my affidavit as EXHIBIT X is a copy of the hand-written Order of the Court issued January 15, 2010. This order further confuses me as to which entities and persons were involved in the Nelson Barbados Group Ltd. v. Cox litigation.

262. I note that the order indicates that costs are awarded "To Mr. Ranking's clients costs of \$50,632.90 (comprised of \$45,000 in fees and \$5,632.90 in taxable disbursements)"

263. I verily believe that Fasken Martineau DuMoulin LLP and Gerald Ranking had only declared a one purported client in the Nelson Barbados Group Ltd. action to this date, which was the false, fabricated non-entity called 'PricewaterhouseCoopers East Caribbean Firm'. I do not understand why the court ordered that costs were payable to "Mr. Ranking's clients" (plural) when there was only a single purported client.
264. There are many more facts about the Fasken Martineau DuMoulin LLP and Gerald Ranking purported client(s) that give me concern, but I need an experienced civil lawyer to examine them, advise and place the full and proper evidence before the court.
265. **Lawyers and Law firms cannot continue to act for defendants**
266. **Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver cannot act for defendants / clients because these lawyers and law firms are witnesses against me, continue to hold relevant evidence in their business and case records and can reasonably expect to be cross-examined on the evidence they placed before the court that was used to convict and sentence me, and on other evidence that they hold.**
267. Further, it is provable through November 17, 2009 voice recordings, a 'Statement for the Record' and other evidence that Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver provided specific and provably false evidence to the court that the court specifically referred to and used to convict me. They cannot continue to act for their clients under the circumstances.
268. Further, it is provable that Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver provided general and provably false and / or deceitful evidence to the court that the court generally used to convict me. They cannot continue to act for their clients under the circumstances.
269. Further, it is provable that during a November 17, 2009 recorded telephone conversation with me, Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver deliberately deceived and lied to me about 'Van Allen', and then deceived the court about the call. The lawyers and their law firms cannot continue to act for their clients under the circumstances.
270. Further, it is provable that during a November 17, 2009 recorded telephone conversation with me, Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver made statements to me that

were intended to shock, induce fear and intimidate my family and me, and did shock, induce fear and intimidate my family and me. Such statements were totally beyond any standards or boundaries of professional conduct for lawyers in Ontario. The lawyers and their law firms cannot continue to act for their clients under the circumstances.

**271.Lawyers Gerald Ranking, Lorne Silver and their law firms cannot act for defendants / clients because there is strong evidence that some of the defendants / clients placed provably false sworn evidence before the court under circumstances where charges of perjury, obstruction of justice, fabricating evidence and conspiracy could reasonably be contemplated. In which case Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver will, at the very least, be witnesses and sources of evidence against their clients.**

**272.Whether they knew it before or not, (and I believe solid evidence exists to show they did know before) upon reading this affidavit Fasken Martineau DuMoulin LLP and Gerald Ranking certainly know that their purported client 'PricewaterhouseCoopers East Caribbean Firm' is a false, fabricated non-entity. They cannot continue to represent this non-entity.**

**273.My new lawyer will certainly petition the court that Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver should be removed from representing their clients in the current case because:**

**273.1.Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver are witnesses in my conviction for contempt of court, as, generally, both lawyers and their law firms provided evidence and submissions to the court that the court considered in determining whether I was guilty or not, and in determining the jail sentence, fine and costs. This is true whether or not the evidence and submissions Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver provided to the court were accurate or not. They are witnesses and should no longer be acting as lawyers for their clients.**

**273.2.Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver continue to hold relevant evidence in their business and case records and can reasonably expect to be cross-examined on the evidence they and their clients still hold, and the evidence that they and their clients placed before the court that was used to convict me.**

- 273.3. Credible, strong evidence exists that both Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver placed false evidence before the court, both in writing and orally, and on more than one occasion, generally concerning multiple facts at issue, and that the court generally used their evidence to convict me of contempt and sentence me to three months in jail, a fine and costs.
- 273.4. Credible, strong evidence exists that Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver placed false evidence before the court, both in writing and orally, specifically concerning the telephone conversation held with me on November 17, 2009. The court specifically referred to this provably false evidence in convicting me of contempt of court on January 15, 2010. In summary, Ranking and Silver submitted false evidence to the court concerning the November 17, 2009 telephone conversation with me, that the court used to convict me.
- 273.5. There are reasonable questions, inquiries and cross-examinations that should be made of Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver. My new lawyer will certainly wish to cross-examine them and also gain exhibits and evidence from them. The evidence might or could have a negative impact upon the clients, witnesses or upon the lawyers and the law firms.
- 273.6. Further, there are reasonable questions, inquiries and cross-examinations that should be made of Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver and of their clients to determine what part the clients played in the placing of false evidence before the court, and/or what the clients knew before and after the evidence submission. Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver, and their clients hold communications and other relevant evidence in their business or case files that might interest the court. Under these circumstances there are serious conflicts of interest that cannot be mitigated if the lawyers and law firms continue to act for the clients.
- 273.7. In all these circumstances there are conflicts of interests and potential conflicts of interests between Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver and their clients, where the lawyers and law firms cannot continue to fairly represent their clients.
- 273.8. Fasken Martineau DuMoulin LLP's, Gerald Ranking's, Cassels Brock & Blackwell LLP's and Lorne Silver's clients may, or may not, know of these

conflicts of interests or potential conflicts of interest, or of the credible and strong evidence that exists that shows Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver placed false evidence before the court.

273.9. The law firms of Fasken Martineau DuMoulin LLP and Cassels Brock & Blackwell LLP may, or may not, know of these conflicts of interests or potential conflicts of interest, or of the credible and strong evidence that exists against Mr. Ranking and Mr. Silver that shows they placed false evidence before the court.

273.10. Fasken Martineau DuMoulin LLP's, Gerald Ranking's, Cassels Brock & Blackwell LLP's and Lorne Silver's insurers may, or may not, know of these conflicts of interests or potential conflicts of interest, or of the credible and strong evidence that exists against Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver that shows they placed false evidence before the court.

273.11. Credible, strong evidence exists that Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver deceived both me and court about their knowledge of the activities of Mr. Ranking's private investigator, Bill Van Allen. There is credible, strong evidence that Cassels Brock & Blackwell LLP and Lorne Silver deliberately and directly lied to me about his knowledge that Mr. Van Allen was in the employ of Mr. Ranking.

273.12. Fasken Martineau DuMoulin LLP's and Mr. Ranking's private investigator, Mr. Bill Van Allen, engaged in wrongdoing including the breaking of various Municipal, Provincial and Federal laws. Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver knew of this, and engaged in a cover-up as detailed in this section of my affidavit.

273.13. In submitting Mr. Van Allen's invoices to the court for costs determination, Fasken Martineau DuMoulin LLP and Gerald Ranking modified them to remove evidence of wrong-doing by Mr. Van Allen. (EXHIBIT Y)

273.14. Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver may, or may not, have notified the Law Society of Upper Canada as they should have upon becoming aware that there was a voice recording and other strong evidence and allegations of wrong-doing against Mr. Ranking and Mr. Silver.

273.15.Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver, may or may not, have notified their insurers as they should have upon becoming aware that there was a voice recording and other strong evidence and allegations of wrong-doing against Mr. Ranking and Mr. Silver.

**274.Conviction for Contempt of Court based upon provably false evidence**

275.On January 15, 2010 I was convicted by His Honour Justice Shaughnessy of Contempt of Court, and sentenced to three months in jail, a fine of \$7,500 and costs personally of \$72,875.40.

276.I verily believe that I was convicted by the Honourable Court based upon multiple instances of false evidence placed before the court. I need my new experienced civil lawyer to lay out all the false evidence before the court in a manner that is proper, but because I do not have a lawyer at this time, I will describe some of the instances of false evidence as best as I can. There are more instances that my new lawyer will lay out for the court, perhaps by submitting evidence and instructing me to submit a further affidavit. My new lawyer will also review this affidavit and assist me to lay out my information in a manner that is more effective and might have me submit a new affidavit that enhances this affidavit with a clearer version more acceptable to the court.

277.I have no experience, knowledge or training in conducting civil litigation, nor do I have any idea of the law, rules and normal procedures. I ask in advance the indulgence and forgiveness of the court that my submissions are unprofessional and incomplete and cannot possibly meet the standards of the court that lawyers are required to meet. Nonetheless, this affidavit is the truth as best as I can present it to the court.

278.I need a qualified lawyer to represent me, and am diligently trying to retain a lawyer, but am doing the best as I can on my own as ordered by the court. As detailed in other sections of my affidavit, I am having great difficulties in retaining a lawyer, and I believe (and have been told by a very few young lawyers) that this is because the quality and certainty of the evidence of my voice recordings makes many lawyers very uncomfortable.

279.I have attached digital voice recordings and other exhibits to corroborate my evidence in this affidavit, that shows that Fasken Martineau DuMoulin LLP, Gerald Ranking, Cassels Brock & Blackwell LLP and Lorne Silver placed false evidence before the court in writing and orally, and that I told the truth to the court in writing in

This is **Exhibit O**  
to the affidavit of Donald Best  
sworn December 10, 2012



MARIJANE RUTH PERRY, a Commissioner, etc.,  
County of San Diego, for W. ROY GORDON,  
Exhibitor and Subpoenaed.  
Folios October 15, 2014.

Fasken Martineau DuMoulin LLP  
Barristers and Solicitors  
Patent and Trade-mark Agents

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MARTINEAU** 

416 366 8381 Telephone  
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## FACSIMILE COVER SHEET

Date: November 26, 2012

TO	Firm and City	Telephone	Facsimile
Brian H. Greenspan	Greenspan Humphrey Lavine Toronto, Ontario	416 868 1755	416 868 1990
Lorne Silver	Cassels Brock Toronto, Ontario	416 869 5490	416 640 3018

FROM	Telephone	Facsimile
Gerald L.R. Ranking granking@fasken.com	416 865 4419	416 364 7813

Pages (including cover): 5

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November 26, 2012  
File No: 211200.00002

**VIA FACSIMILE**

Mr. Brian H. Greenspan  
Greenspan Humphrey Lavine  
15 Bedford Road  
Toronto, Ontario  
M5R 2J7

Dear Mr. Greenspan:

Re: *Nelson Barbados v. Ivan Cox et al*  
Donald Best – Contempt Order of January 15, 2010

Enclosed, please find the Notice of Appearance of PricewaterhouseCoopers East Caribbean Firm in the afore mentioned application. The Notice of Appearance is served upon your firm, as counsel for Mr. Best, in accordance with the terms of Justice Shaughnessy's order dated November 16, 2012, and in particular, paragraph 5 thereof. Thank you.

Yours very truly,



Gerald L.R. Ranking

GLRR/jo

Encl.

c.c.: Lorne Silver

Court File No. 141-07

**SUPERIOR COURT OF JUSTICE  
(Central East Region)**

**IN THE MATTER OF** a Contempt Order issued against Donald Best in  
January 15, 2010 by the Honourable Justice Shaughnessy

**NELSON BARBADOS GROUP LIMITED**

Plaintiff

- and -

**RICHARD IVAN COX, et al.**

Defendants

**NOTICE OF APPEARANCE**

PricewaterhouseCoopers East Caribbean Firm intends to defend this action.

November 26, 2012

**FASKEN MARTINEAU DuMOULIN LLP**  
Barristers and Solicitors  
333 Bay Street, Suite 2400  
Bay Adelaide Centre, Box 20  
Toronto, Ontario  
M5H 2T6

**Gerald L.R. Ranking (LSUC: 23855J)**  
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Fax: 416 364 7813

Lawyers for the Defendant,  
PricewaterhouseCoopers East Caribbean Firm

- 2 -

**TO: GREENSPAN HUMPHREY LAVINE**  
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**AND TO: CASSELS BROCK & BLACKWELL LLP**  
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Lawyers for Kingsland Estates Limited

NELSON BARBADOS GROUP LIMITED

- and - RICHARD IVAN COX, et al.

Plaintiff

Defendants

Court File No. 141-07

**SUPERIOR COURT OF JUSTICE  
(Central East Region)  
Proceeding commenced at  
Oshawa**

**NOTICE OF APPEARANCE**

**FASKEN MARTINEAU DuMOULIN LLP**  
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**Gerald L.R. Ranking (LSUC: 23855J)**  
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Lawyers for the Defendant,  
PricewaterhouseCoopers East Caribbean Firm

2814  
Nov-26-12 02:25pm

From-Fasken Martineau DuMoulin LLP

416 364 7813

T-284 P.005/005 F-874

This is **Exhibit R**  
to the affidavit of Donald Best  
sworn December 10, 2012



MARIJANE RUTH PERRY, a Commissioner, etc.,  
County of Brooke, for vs. ROY GORDON,  
Defendant.  
Filed 12/10/12



## How we are structured

### What is 'PwC'?

PwC is the brand under which the member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide professional services. Together, these firms form the PwC network. 'PwC' is often used to refer either to individual firms within the PwC network or to several or all of them collectively.

In many parts of the world, accounting firms are required by law to be locally owned and independent. Although regulatory attitudes on this issue are changing, PwC member firms do not and cannot currently operate as a corporate multinational. The PwC network is not a global partnership, a single firm, or a multinational corporation.

For these reasons, the PwC network consists of firms which are separate legal entities. The firms that make up the network are committed to working together to provide quality service offerings for clients throughout the world. Firms in the PwC network are members in, or have other connections to, PricewaterhouseCoopers International Limited (PwCIL), an English private company limited by guarantee. PwCIL does not practise accountancy or provide services to clients. Rather its purpose is to act as a coordinating entity for member firms in the PwC network. Focusing on key areas such as strategy, brand, and risk and quality, the Network Leadership Team and Board of PwCIL develop and implement policies and initiatives to achieve a common and coordinated approach among individual firms where appropriate. Member firms of PwCIL can use the PwC name and draw on the resources and methodologies of the PwC network. In addition, member firms may draw upon the resources of other member firms and/or secure the provision of professional services by other member firms and/or other entities. In return, member firms are bound to abide by certain common policies and to maintain the standards of the PwC network as put forward by PwCIL.

The PwC network is not one international partnership and PwC member firms are not otherwise legal partners with each other. Many of the member firms have legally registered names which contain "PricewaterhouseCoopers", however there is no ownership by PwCIL. A member firm cannot act as agent of PwCIL or any other member firm, cannot obligate PwCIL or any other member firm, and is liable only for its own acts or omissions and not those of PwCIL or any other member firm. Similarly, PwCIL cannot act as an agent of any member firm, cannot obligate any member firm, and is liable only for its own acts or omissions.

This is **Exhibit S**  
to the affidavit of Donald Best  
sworn December 10, 2012

[REDACTED]

0

MARJANE WHITE PEPPER, Commissioner, etc.,  
County of Ramsey, by W. ROY GORDON,  
Barren, etc., etc., etc.,  
Filed: October 15, 2014.



DRAWN AND/OR PREPARED BY:

ALICIA V. RICHARDS HILL  
ATTORNEY-AT-LAW  
OF THE FIRM OF  
YEARWOOD & BOYCE  
ATTORNEYS-AT-LAW  
14 JAMES STREET  
BRIDGETOWN, BARBADOS

BARBADOS

2006 No. 2141

IN THE HIGH COURT OF JUSTICE

CIVIL DIVISION

IN THE MATTER OF (INTER ALIA)  
SECTION 226 OF THE COMPANIES ACT  
CHAPTER 308 OF THE LAWS OF  
BARBADOS

AND IN THE MATTER OF AN  
APPLICATION BY MARJORIE KNOX FOR  
RELIEF PURSUANT TO THOSE  
SECTIONS

AND IN THE MATTER OF KINGSLAND  
ESTATE LIMITED A COMPANY  
CONTINUED UNDER THE PROVISIONS  
OF THE SAID COMPANIES ACT  
CHAPTER 308 OF THE LAWS OF  
BARBADOS

AND IN THE MATTER OF THE SUPREME  
COURT OF JUDICATURE ACT CHAPTER  
117A OF THE LAWS OF BARBADOS AND  
THE RULES OF THE SUPREME COURT  
OF JUDICATURE

BETWEEN

MARJORIE ILMA KNOX

APPLICANT

AND

ERIC ASHBY BENTHAM DEANE  
RICHARDS IVAN COX  
GERARD COX  
ALLAN COX  
KINGSLAND ESTATES LIMITED  
ATTORNEY GENERAL  
PRICewaterhouseCOOPERS

FIRST RESPONDENT  
SECOND RESPONDENT  
THIRD RESPONDENT  
FOURTH RESPONDENT  
FIFTH RESPONDENT  
SIXTH RESPONDENT  
SEVENTH RESPONDENT

### AFFIDAVIT OF PHILIP ST. EVAL ATKINSON

I, PHILIP ST. EVAL ATKINSON, Chartered Accountant of Auburn, in the  
parish of Saint Joseph in this Island MAKE OATH AND SAY as follows:

That I am a Partner of PricewaterhouseCoopers (Barbados), the above-named  
Seventh Respondent and have been duly authorized to swear to this Affidavit



on behalf of the said Seventh Respondent. The firm PricewaterhouseCoopers (Barbados) is a member in PricewaterhouseCoopers International Limited (PricewaterhouseCoopers International), a membership-based company organized in the United Kingdom.

2. That the information contained herein is true to the best of my knowledge, information and belief and comes to me by virtue of my association with the said Seventh Respondent and my involvement with the audit of the accounts of the Fifth Respondent.
3. That I make this Affidavit in support of the Summons filed herewith to strike out this action as against the Seventh Respondent as well as in response to the Affidavit sworn to by John Knox on behalf of the Applicant and filed in support of the Originating Summons filed with this Honourable Court on the 27<sup>th</sup> day of November, 2006.
4. That I have read the said Originating Summons as well as the Affidavit of John Knox (hereinafter called the "Knox Affidavit") in support of the said Originating Summons and say that there is absolutely no grounds for the Seventh Respondent to be a party to this action.
5. The Seventh Respondent was at no time employed by the Applicant as her auditor as alleged at paragraph 8 of the Knox Affidavit or at all. The Seventh Respondent was in fact the auditors of the Fifth Respondent for the financial years up to June 30, 2005.
6. The Applicant has alleged at paragraph 20 of the Knox Affidavit that the Fifth Respondent *"refused the Auditors recommendations and failed to obtain an appraisal or apparently any independent advice regarding value or as to the proper procedure for ensuring that full and fair value for the lands will be realized and the funds therefore paid to Kingsland"*. This statement wrongly and misleadingly implies that the Seventh Respondent made recommendations to the Management of the Fifth Respondent concerning business into which it entered. The only recommendation which the Seventh Respondent can and did make to the officers of the Fifth Respondent was that the Company comply with International Accounting Standards (hereafter called "IAS"). Disclosure of the fair value of the land is a requirement on the IAS.
7. It is further incorrectly suggested by the Applicant that no valuation was done by the Fifth Respondent for the lots being acquired by the Government. There is now produced and shown to me and marked "PSA1" for identification a

copy of a valuation of the said land carried out by Terra Caribbean, which has been brought to my attention by the Fifth Respondent.

8. The Applicant has erroneously asserted at paragraphs 21 of the Knox Affidavit that the Seventh Respondent did not perform "the required function of actually reviewing all documentation regarding the acquisition of the lands and have not therefore fully or properly undertaken their function of performing an independent review of these matters". Such allegations are inaccurate and may be deemed as misstatements and should accordingly be struck out by this Honourable Court as being frivolous, vexatious and an abuse of process. Note 4 from the June 30, 2005 financial statements, to which the Applicant referred, simply states that subsequent to the year end formal acceptance of the price offered by the Government was given.
9. That the agreement of the price for the land subsequent to the year end had absolutely no financial impact on the financial statements at June 30, 2005. It is simply a comment by Management that they had agreed a price after the end of the financial year at June 30<sup>th</sup>, 2005. To the best of my knowledge, information and belief up to and including today's date no transaction has occurred with respect to this matter. In circumstances where it is not a matter which had been consummated at the time the Seventh Respondent signed its Audit Report there is no requirement to audit the transaction. In any event the transaction does not relate to the period covered by the audit.
10. Further, the Seventh Respondent, having noted the comment made by Management, satisfied itself that there was evidence produced that an agreement had in fact been arrived at between the relevant parties. There is now produced and shown to me and marked "PSA2" for identification a copy of a letter disclosed to us by Messrs R.G.Mandeville & Co., Attorneys-at-Law for the Fifth Respondent, in which they confirm that the Fifth Respondent accepted the offer of \$6,828,962.00 and sought an offer from the Government of a similar unit price for the remaining parcels of land which were acquired. The International Standards of Auditing (hereinafter referred to as "ISA") required nothing further of the Seventh Respondent in the exercise of the duties for which it was contracted.
11. Additionally, it is not the duty of the Seventh Respondent to report on individual transactions as stated at paragraph 25 of the Knox Affidavit. The Seventh Respondent only reports on the Fifth Respondent's financial statements as a whole.

12. Reference by the Knox Affidavit to the fact that the Applicant caused certain advertisements to be sent to the Seventh Respondent in 2005 is irrelevant and extraneous to the matter at hand. An advertisement offering land in the same area for sale at a particular price does not indicate the true value of the land. Moreover, Auditors are not managers and do not participate in the decision making process of a company. Documents such as those to which the Knox Affidavit referred are more appropriately directed to and lodged with the Management of the Company.
13. The Seventh Respondent accordingly denies any and all allegations of not carrying out its duties to the Fifth Respondent in a proper manner as alleged by the Applicant in the Knox Affidavit. There is no requirement under IAS to disclose anything further than what Management disclosed in the Note 4. The Note does indicate that the lands were subject to compulsory acquisition as well as the fact that there was a comparatively inconsiderable portion of the lands for which the price had not been agreed by Management. Further, and in particular, the Note simply dealt with the statement by Management that they had agreed to a price for the lands acquired, not that the transaction had been consummated. Having secured evidence of this agreement by way of independent documentation from The Fifth Respondent's Attorney-at-Law the Seventh Respondent has undoubtedly fulfilled the ISA requirements applicable to the matter at hand.
14. Wherefore I humbly pray that this Honourable Court will see it fit to strike the name of the Seventh Respondent from the Originating Summons filed by the Applicant on the 27<sup>th</sup> November and award costs of and occasioned by this application to the said Seventh Respondent.
- Sworn to by the said PHILIP ST. EVAL  
ATKINSON of the Law Courts this  
11<sup>th</sup> day of December, 2006.
- Before me:  
[Signature]  
LEGAL ASSISTANT
- RECEIVED  
On [Signature]  
Date: 06/12/11  
Time: 2.22 PM  
[Signature]
- This Affidavit is filed on behalf of the Seventh Respondent.

DRAWN AND/OR PREPARED BY

ALICIA V. RICHARDS HILL  
ATTORNEY-AT-LAW  
OF THE FIRM OF  
TEARWOOD & DOVE  
ATTORNEYS-AT-LAW  
14 JAMES STREET  
BRIDGETOWN, BARBADOS

BARBADOS

2006 No. 2141

IN THE HIGH COURT OF JUSTICE

CIVIL DIVISION

IN THE MATTER OF (INTER ALIA)  
SECTION 226 OF THE COMPANIES ACT  
CHAPTER 308 OF THE LAWS OF  
BARBADOS

AND IN THE MATTER OF AN  
APPLICATION BY MARJORIE KNOX FOR  
RELIEF PURSUANT TO THOSE SECTIONS

AND IN THE MATTER OF KINGSLAND  
ESTATE LIMITED A COMPANY  
CONTINUED UNDER THE PROVISIONS OF  
THE SAID COMPANIES ACT CHAPTER 308  
OF THE LAWS OF BARBADOS

AND IN THE MATTER OF THE SUPREME  
COURT OF JUDICATURE ACT CHAPTER  
117A OF THE LAWS OF BARBADOS AND  
THE RULES OF THE SUPREME COURT OF  
JUDICATURE

BETWEEN

MARJORIE ILMA KNOX

APPLICANT

AND

ERIC ASHBY DENTHAM DEANE  
RICHARDS IVAN COX  
GERARD COX  
ALIAN COX  
KINGSLAND ESTATES LIMITED  
ATTORNEY GENERAL  
PRICEWATERHOUSECOOPERS

FIRST RESPONDENT  
SECOND RESPONDENT  
THIRD RESPONDENT  
FOURTH RESPONDENT  
FIFTH RESPONDENT  
SIXTH RESPONDENT  
SEVENTH RESPONDENT

EXHIBITS TO THE AFFIDAVIT OF PHILIP ST. EVAL ATKINSON

These are the exhibits mentioned and referred to as Exhibit "PSA1" and "PSA2" in the  
Affidavit of PHILIP ST. EVAL ATKINSON sworn to before me on the 11<sup>th</sup> day of  
December, 2006.

LEGAL ASSISTANT

This is **Exhibit T**  
to the affidavit of Donald Best  
sworn December 10, 2012

[REDACTED]

MARIJANE RUTH PERRY, a Commissioner, etc.,  
County of Simcoe for W. ROY GORDON,  
Benitor and Director  
Expires October 15, 2014.

#18309

#3709  
\$100.00  
98/06/30

FORM OF APPLICATION FOR REGISTRATION

Name of Business: PricewaterhouseCoopers

General Nature of Business: Chartered Accounting

Principal Place of Business: Price Waterhouse Centre, Collymore Rock, St. Michael

Names and Surnames of Individuals or Individual in full: See attached Schedule I

Any former Christian or Surname: Nos. (1-13), (15-18) - NONE; No. 14 - Douglas

Present Nationality: Nos. (1,3,4) 7-18) - Barbadian; Nos. (2,3,5,14) - British;

No. (6) - Canadian; No. (14) - Grenadian; No. (5) - Guyanese

Nationality of Origin: Nos. (1,4), (7-10), (16-18) - Barbadian; Nos. (2,3,6) - British;

No. (11) - Dominican; No. (14) - Grenadian; No. (5) - Guyanese; No. (12) -

Trinidadian; No. (13) - Vincentian

Address of each Individual: See attached Schedule II

Other Business Occupation (if any) of each Individual: Nos. (1-18) Chartered Accountants

Corporate Name of Corporation: Not applicable

Date of Commencement of Business (if after 15th June 1940): June 30, 1998

CERTIFIED TRUE COPY

NOV 27 2012

ASSISTANT REGISTRAR  
CORPORATE AFFAIRS AND  
INTELLECTUAL PROPERTY

Signed: See attached Schedule I

DIRECTOR

Signed: See attached Schedule I

## REGISTRATION OF BUSINESS NAMES ACT CHAPTER 317

Form 1

STATEMENT GIVING NOTICE OF PARTNERS  
SCHEDULE 1Name of Partnership  
PricewaterhouseCoopers

Partnership No.

Name of Partner	Signature
Anthony Grant Ellis	[Redacted Signature]
Graham Alexander Kirby	[Redacted Signature]
Jeremy Andrew Marryshow	[Redacted Signature]
William StClair Hutchinson	[Redacted Signature]
Christopher Dennis de Caires	[Redacted Signature]
Peter Kenneth Jesson	[Redacted Signature]
Maria Elizabeth Evelyn Robinson	[Redacted Signature]
Maurice Andrew Franklin	[Redacted Signature]
Wayne Ivan Fields	[Redacted Signature]
Douglas Arthur Newsam	[Redacted Signature]
Marcus Andrew Hatch	[Redacted Signature]
Richard Michael Bynoe	[Redacted Signature]
Philip St. Eval Atkinson	[Redacted Signature]
Joyce Eliennette Dear	[Redacted Signature]
Stephen Andrew Jardine	[Redacted Signature]
Geoffrey Richard Gregory	[Redacted Signature]
Lindel Elon Nurse	[Redacted Signature]
Robert Charles David Tibbits	[Redacted Signature]

## REGISTRATION OF BUSINESS NAMES ACT CHAPTER 317

FORM 1

STATEMENT GIVING NOTICE OF PARTNERS  
SCHEDULE II

Particulars

Name of Partnership	Partnership No.:
PricewaterhouseCoopers	

Name and Address of Partner	Nationality of Origin	Present Nationality
Anthony G. Ellis [REDACTED] St. James, Barbados	Barbadian	Barbadian
Graham A. Kirby [REDACTED]	British	British
Jeremy A. Marryshow [REDACTED]	British	British/Barbadian
William StC. Hutchinson [REDACTED]	Barbadian	Barbadian
Christopher D. de Calres [REDACTED]	Guyanese	British/Guyanese

Date	Signature	Title
June 30, 1998	[REDACTED] A.G. Ellis	Partner



## REGISTRATION OF BUSINESS NAMES ACT CHAPTER 317

FORM 1

STATEMENT GIVING NOTICE OF PARTNERS  
SCHEDULE II (continued)


## Particulars

Name of Partnership	Partnership No.:
PricewaterhouseCoopers	

Name and Address of Partner	Nationality of Origin	Present Nationality
Peter K. Jesson [REDACTED]	British/Canadian	Canadian
Maria E. Evelyn Robinson [REDACTED]	Barbadian	Barbadian
Maurice A. Franklin [REDACTED]	Barbadian	Barbadian

Date	Signature	Title
June 30, 1998	[REDACTED] A.G. Ellis	Partner

# INFORMATION RE REGISTRATION OF PARTNERS

Surname	Name	Middle Names	Any former christian name or surname	Birth Nationality	Present Nationality	Home address
✓ Atkinson	Philip	St. Eval		Barbadian	Barbadian	
✓ Bynoe	Richard	Michael		Barbadian	Barbadian	
✓ Dear	Joyce	Etiennette	Douglas	Dominican	Barbadian	
✓ Fields	Wayne	Ivan		Trinidadian	Barbadian	
Gregory	Geoffrey	Richard		Vincentian	Barbadian	
Hatch	Marcus	Andrew		Grenadian	Grenadian, Barbadian, British	
✓ Jardine	Stephen	Andrew			Barbadian	
Newsam	Douglas	Arthur		Barbadian	Barbadian	
Nurse	Lindell	Elon		Barbadian	Barbadian	
Tibbits	Robert	Charles David		Barbadian	Barbadian	

## REGISTRATION OF BUSINESS NAMES ACT CHAPTER 317

Form 1

STATEMENT GIVING NOTICE OF PARTNERS  
SCHEDULE 1Name of Partnership  
PricewaterhouseCoopers

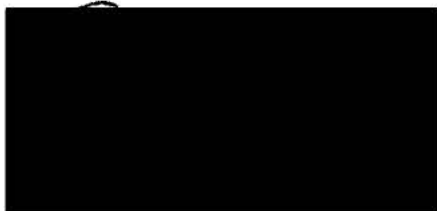
Partnership No.

Name of Partner	Signature
✓ Anthony Grant Ellis	[Redacted Signature]
✓ Graham Alexander Kirby	[Redacted Signature]
✓ Jeremy Andrew Marryshow	[Redacted Signature]
✓ William StClair Hutchinson	[Redacted Signature]
✓ Christopher Dennis de Caires	[Redacted Signature]
✓ Peter Kenneth Jesson	[Redacted Signature]
Maria Elizabeth Evelyn Robinson	[Redacted Signature]
✓ Maurice Andrew Franklin	[Redacted Signature]
✓ Wayne Ivan Fields	[Redacted Signature]
✓ Douglas Arthur Newsam	[Redacted Signature]
✓ Marcus Andrew Hatch	[Redacted Signature]
✓ Richard Michael Bynoe	[Redacted Signature]
✓ Philip St. Eval Atkinson	[Redacted Signature]
✓ Joyce Etiennette Dear	[Redacted Signature]
✓ Stephen Andrew Jardine	[Redacted Signature]
✓ Geoffrey Richard Gregory	[Redacted Signature]
✓ Lindel Elon Nurse	[Redacted Signature]
✓ Robert Charles David Tibbits	[Redacted Signature]

**APPENDIX ATTACHING TO****FORM 1 - STATEMENT GIVING NOTICE OF PARTNERS****SCHEDULE 1**

The signatures noted below are true and correct copies of the signatures of Stephen Jardine and Douglas Newsam

JUSTICE OF THE PEACE  
[REDACTED]  
BARBADOS



2836

# 18309



**BUSINESS NAMES RULES, 1940**

FORM 3

**STATEMENT GIVING NOTICE OF CHANGES**

To the Registrar,

We hereby give you notice of the following Changes in the firm of

**PricewaterhouseCoopers**

which require to be registered under Section 8 of The Registration of Business Names Act., Cap. 317.

Signed (name)...

[Redacted signature]

**PARTICULARS**

Change of Name of Firm: PricewaterhouseCoopers East Caribbean

Change of persons with names in full of new individuals: N/A

Change of place of Business: N/A

Change of Registered Office: N/A

Date of Change: June 23, 2011

Change of Nature of Business: N/A

Any other Change: N/A

See attached Schedule 1

# 438372  
\$50.00  
2011/6/23

## REGISTRATION OF BUSINESS NAMES ACT CHAPTER 317

FORM 3


STATEMENT GIVING NOTICE OF PARTNERS  
SCHEDULE 1

Name of Partnership

PricewaterhouseCoopers

Partnership No.:

18309

Name of Partner	Signature
Philip St. Eval Atkinson	
Richard Michael Bynoe	
Ronacle Theresa Dathorne-Bayrd	
Gloria Rose-Mary Eduardo	
Marcus Andrew Hatch	
Stephen Andrew Jardine	
Russell Allan Edgar Jones	
Bruce Ian Osbert McClean	
Lindell Elon Nurse	
Brian Douglas Robinson	
Christopher Stephen Sambrano	
Ann Margaret Wallace-Elcock	
Craig Lawrence Errol Waterman	
Michelle Jennifer White-Ying	

2838

# 15309



# 406225  
\$50.00  
12-07-31

**BUSINESS NAMES RULES, 1940**

**FORM 3**

**STATEMENT GIVING NOTICE OF CHANGES**

To the Registrar,

We hereby give you notice of the following Changes in the firm of

**PricewaterhouseCoopers East Caribbean**

which require to be registered under Section 8 of The Registration of Business Names Act, Cap. 317.

See Schedule 1

Signed (name).....

Marcus Andrew Hatch  
Senior Partner

**PARTICULARS**

Change of Name of Firm: N/A

Change of persons with names in full of new individuals: See attached Schedule 11

Change of place of Business: N/A

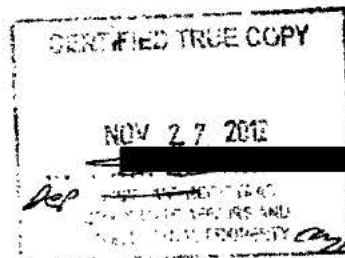
Change of Registered Office: N/A

Date of Change: July 1, 2012

Change of Nature of Business: N/A

Any other Change: RETIREMENT OF PARTNERS: -

Russell Allan Edgar Jones  
Lindell Elon Nurse



This is **Exhibit V**  
to the affidavit of Donald Best  
sworn December 10, 2012



MARIJANE RUTH PERRY a Commissioner, etc.,  
County of San Diego, for W. ROY GORDON,  
Barnes & Noble Collector  
Expires October 15, 2014



The Corporate Affairs and Intellectual Property Office offers this limited Internet Search Facility as a free service to the public as a quick reference for the purpose of enabling persons to ascertain whether or not a particular company, business name, charity or society could possibly be registered in our various statutory registers.

The database created for generating the Internet Search Facility has several important limitations. The database is updated only periodically by a private contractor and accordingly, search results will not give a real-time reflection of all the entries made in the various registers held in our Office. The database will therefore never be a substitute for the official records held in our various statutory registers.

The Internet Search Facility is not intended to replace the obligation for persons to file a Name Search and Name Reservation (Form 33) required under the Companies Act and is not to be used a substitute for conducting a paid search of our official records.

In these circumstances, the Office does not and cannot guarantee the accuracy or integrity of any of the search results which are obtained from this site and no representations or warranties are made by the Office with respect thereto.

Without limiting the generality of the foregoing I acknowledge that it is my sole responsibility to satisfy myself of the accuracy of any information obtained from the Internet Search Facility and of the suitability for my purposes of material taken from this site.

In using the Internet Search Facility, I agree to assume full responsibility for any liability or damage whatsoever which may result from the use of information obtained from this site which is not independently verified by me.

I have read, understood and accept the foregoing disclaimer and conditions of use.

- Incorporation
- Trademarks
- Business Names

Entity Verification

...enter text here

## CAIPO Database

CAIPO registrants

SEARCH:

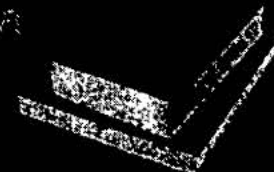
Name

[PRICEWATERHOUSECOOPERS EAST CARIBBEAN](#)  
[PRICEWATERHOUSECOOPERS EC INC.](#)  
[PRICEWATERHOUSECOOPERS SRL](#)  
[PRICEWATERHOUSECOOPERS SERVICES INC.](#)

Display Num

# Corporate Affairs and Intellectual Property Office

A division of the Ministry of International Business and International Transport



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- Incorporation
- Trademarks
- Business Names

Entity Verification

## CAIPO Database

CAIPO registrants

SEARCH:

Name

PWC SERVICES CORP.

Display Num

2859

Corporate Affairs and Intellectual Property Office  
A division of the Ministry of International Business and International Transport



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- Incorporation
- Trademarks
- Business Names

Entity Verification

### CAIPO Database

CAIPO registrants

Name	PWC SERVICES CORP.
Number	3473
Category	Company
Date registered / Incorporated	1979-04-18

# Corporate Affairs and Intellectual Property Office

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I have read, understood and accept the foregoing disclaimer and conditions of use.

- Incorporation
- Trademarks
- Business Names

Entity Verification

## CAIPO Database

CAIPO registrants

Name	PRICEWATERHOUSECOOPERS EAST CARIBBEAN
Number	18309
Category	Business Name
Registration Date	1998-05-01

I have read, understood and accept the foregoing disclaimer and conditions of use.

### CAIPO registrants

- ### Entity Verification

[illegible]



Small Business Enterprise Information Program (SBEIP)  
A division of the Ministry of International Business and International Transport



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The Corporate Affairs and Intellectual Property Office offers this limited Internet Search Facility as a free service to the public as a quick reference for the purpose of enabling persons to ascertain whether or not a particular company, business name, charity or society could possibly be registered in our various statutory registers.

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I have read, understood and accept the foregoing disclaimer and conditions of use.

- Incorporation
- Trademarks
- Business Names

Entity Verification

### CAIPO Database

CAIPO registrants

<b>Name</b>	PRICEWATERHOUSECOOPERS SRL
<b>Number</b>	1020
<b>Category</b>	Society with Restricted Liability
<b>Date registered / Incorporated</b>	2011-06-23

2863

I have read, understood and accept the foregoing disclaimer and conditions of use.

### CAIPO registrants

- ### Entity Verification

NAME	FRANCIS WOLFE
UNIT	21
GRADE	2nd
DOB	06/07/30



PricewaterhouseCoopers  
International Limited  
1 Embankment Place  
London WC2N 6NN  
Telephone +44 (0) 20 (7) 583 5000  
Facsimile +44 (0) 20 (7) 822 4652

December 2, 2005

Ms. Kathleen I. Davis

Miami, FL

Dear Ms. Davis:

I write in response to your letter dated November 14, 2005 addressed to Samuel A. DiPiazza Jr., CEO of PricewaterhouseCoopers International Limited ("PwCIL"). I am the General Counsel of PwCIL.

PwCIL is a membership-based UK company that acts to coordinate in certain respects the practices of PwC member firms around the world. PwCIL does not provide professional services to clients. The firm in Barbados performing the audit of Kingsland Estates Ltd. ("PwC Barbados") is a member firm of PwCIL. The member firms of PwCIL are separate and independent partnerships or companies, and are part of the PricewaterhouseCoopers global network of firms.

As PwC Barbados is responsible for performing the audit of Kingsland Estates Ltd., I have referred your letter to that firm for its consideration.

Very truly yours,

Lawrence W. Keeshan