

EXHIBIT E
(Undertaking)

Business Consent

Complete this form to consent to the release of confidential information about your program account(s) to the representative named below, or to cancel consent for an existing representative. **Send this completed form to your tax centre (see Instructions).** Make sure you complete this form correctly, since we cannot change the information that you provide. You can also give or cancel consent by providing the requested information online through My Business Account at www.cra.gc.ca/mybusinessaccount.

Note: Read all the instructions before completing this form.

Part 1 – Business information – Complete this part to identify your business (all fields have to be completed)

Business Name: Graceway Canada Holdings, Inc. BN:

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Part 2 – Authorize a representative – Complete either (a) or (b)

(a) Authorize access by telephone, fax and by mail

If you are giving consent for an individual, enter that person's full name. If you are giving consent to a firm, enter the name and BN of the firm. If you want us to deal with a specific individual in that firm, enter both the individual's name and the firm's name and BN. If you do not identify an individual of the firm, then you are giving us consent to deal with anyone from that firm.

Note: If you are authorizing a representative (individual or firm) who is not registered with the "Represent a Client" service, the phone number is required.

Name of individual: _____ Telephone number: 416-863-0900

Name of firm: Davies Ward Phillips & Vineberg LLP BN:

1	1	8	8	8	2	9	2	7
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or

(b) Authorize online access (includes access by telephone, fax and by mail)

You can authorize your representative to deal with us through our online service for representatives. The BN must be registered with the "Represent a Client" service to be an online representative. **Our online service does not have a year-specific option, so your representative will have access to all years.**

You must enter one of the following options:

- the RepID and the name of the individual; or
- the GroupID and the name of the group; or
- the BN and the name of the firm.

RepID:

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 and Name of individual: _____

or

GroupID:

G									
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 and Name of group: _____

or

BN:

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 and Name of firm: _____

Telephone number: _____

Part 3 – Select the program accounts, years and authorization level

(a) Program Accounts – Select the program accounts the above individual, group or firm is authorized to access. Complete the information at either (i) or (ii), not both.

(i) This authorization applies to all program accounts and all years.

Authorization level (tick level 1 or 2)

Level 1 lets CRA disclose information only on your program account(s);

or

Level 2 lets CRA disclose information and accept changes to your program account(s).

and

Expiry date (YYYY-MM-DD):

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or

(ii) This authorization applies only to program accounts and periods listed in Part 3(b). If you select this option, you must complete 3(b).

Protected B when completed

Business Consent

(b) Details of program accounts and fiscal periods – Complete this area only if you ticked box (ii) in Part 3(a) on page 1.

If you ticked box (ii) in part 3(a), you have to provide at least one program identifier (see instructions on page 1). You can then tick the box "All program accounts" for that program identifier or enter a reference number. Provide the authorization level (tick either the "Authorization level 1 box" to allow the CRA to disclose information or "Authorization level 2 box" to disclose information and accept changes to your program account). You can also tick the box "All years" to allow unlimited tax year access or enter a specific fiscal period (specific period authorization is not available for online access). You can also enter an expiry date to automatically cancel authorization. If more authorizations or more than four program identifiers are needed, complete an additional RC59 form.

Program identifier	All program accounts	Reference number	Authorization level	All years or	Specific fiscal period (not available for online access) Year-end (YYYY-MM-DD)	Expiry date (YYYY-MM-DD)
<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> ¹ <input type="checkbox"/> ²	<input type="checkbox"/> or	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> ¹ <input type="checkbox"/> ²	<input type="checkbox"/> or	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> ¹ <input type="checkbox"/> ²	<input type="checkbox"/> or	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> ¹ <input type="checkbox"/> ²	<input type="checkbox"/> or	<input type="text"/>	<input type="text"/>

Part 4 – Cancel one or more authorizations – Complete this part only to cancel authorization(s):

A. Cancel all authorizations on all accounts.

B. Cancel all authorizations, only for the individual, group, or firm identified below.

C. Cancel all authorizations for a specific program account: Program identifier: Reference number:

D. Cancel authorization for the individual, group, or firm identified below for the following program account: Program identifier: Reference number:

RepID: and Name of individual: _____

or

GroupID: G and Name of group: _____

or

BN: and Name of firm: _____

Part 5 – Certification

This form must be signed by an authorized person of the business such as an owner, a partner of a partnership, a director of a corporation, an officer of a non-profit organization or a trustee of an estate. By signing and dating this form, you authorize the CRA to deal with the individual, group, or firm listed in Part 2 of this form or cancel the authorizations listed in Part 4.

First name: Kip Last name: Horton

Telephone number: 201-527-6653

Signature: Date (YYYY-MM-DD):

The CRA will not process this form unless it is signed and dated by an authorized person of the business. This form must be received by the CRA within six months of its signature date. If it is not received in this time it will not be processed and will be returned to the business.

Privacy Act, personal information bank numbers CRA PPU 175

Schedule "B"

UNDERTAKING

Graceway Canada Holdings, Inc. ("Graceway US") undertakes to provide written notification to Competent Authority and all persons that might reasonably be expected to transact with Graceway US believing in Graceway US's entitlement to treaty benefits at any time subsequent to the grant of the benefits, of the termination of such benefits within 60 days of the termination.

DATED this ____ day of July, 2014.

**GRACEWAY CANADA HOLDINGS,
INC.**

by

Name: Kip Horton
Title: Liquidating Trustee of the
Graceway Liquidating Trust