INDEX

Court File No. CV-14-500766

ONTARIO
SUPERIOR COURT OF JUSTICE

B E T W E E N:

UNIVERSITY OF TORONTO GRADUATE STUDENTS' UNION

Plaintiff

and

CANADIAN FEDERATION OF STUDENTS and CANADIAN FEDERATION OF STUDENTS - ONTARIO

Defendants

AFFIDAVIT OF TERRY HATHERELL
(sworn May 26, 2014)

I N D E X

TAB	
A.	Copy of Mr. Youssef's email, dated January 21, 2014;
B.	Copy of Mr. Youssef's email, dated January 31, 2014 enclosing Deloitte's proposal;
C.	Copy of Mr. Youssef's email, dated February 11, 2014 and enclosed draft engagement letter;
D.	Copy of Mr. Youssef's email, dated February 18, 2014 and enclosed engagement letters;
E.	Copy of Mr. Hashemi's email to Mr. Youssef, copying Terry Hatherell, enclosing the engagement letter executed by the CFS-O, dated February 19, 2014;
F.	Copy of Mr. Hashemi's email to Mr. Youssef, dated February 19, 2014;
G.	Copy of Mr. Hashemi's email to Mr. Youssef, dated February 20, 2014;
H.	Copy of Ms. Hunt's email to Mr. Youssef, dated February 20, 2014;
I.	Copy of Mr. Youssef's email to Mr. LeSage, dated February 25, 2014;

J.	Copy of Mr. Youssef's email confirming receipt of membership list, dated February 26, 2014;
K.	Copy of engagement letter signed by the CFS, dated February 21, 2014 and forwarded on February 26, 2014;
L.	Copy of email exchange between Mr. Youssef, Mr. Hashemi and Ms. Hunt, dated March 5, 2014;
M.	Copy of email from Mr. Youssef to Mr. Hashemi, Mr. Salter and Ms. Hunt, dated March 6, 2014;
N.	Copy of Mr. Youssef's email to Mr. Hashemi, Ms. Hunt and Mr. Salter, dated March 7, 2014;
O.	Copy of the CFS Final Report, delivered March 11, 2014;
P.	Copy of the CFS-O Final Report, delivered March 11, 2014;
Q.	Copy of Mr. Youssef's email regarding the supplementary verification conducted on the petition pertaining to the CFS, dated April 7, 2014.

TAB A

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: January-21-14 10:20 AM
To: internal@cfsontario.ca; v.hunt@cfs-fcee.ca; organiser@cfsontario.ca
Cc: Hatherell, Terry (CA - Toronto); Maduri, Ted
Subject: CFS: Petition validation follow-up
Attachments: Picture (Device Independent Bitmap) 1.jpg; ATT00043.txt; ATT00045.htm

Hi Ashkon, Vanessa, Jeremy

I hope all is well. It was a pleasure meeting you all yesterday and thank you once again for the opportunity to discuss your petition validation needs. We are currently in the process of pulling together various options, including associated fees, that we would like to discuss further with you at our earliest convenience.

We are available on Wednesday between 2-4PM, and can schedule a quick 30 min conference call during that time, if you are available. Please let us know your availability and we will coordinate the meeting accordingly.

Thank you once again and please don't hesitate to contact me at any time if you have any questions.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

Please consider the environment before printing.

This is Exhibit "A" to the Affidavit of Terry Hatherell Sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.

TAB B

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: January-31-14 2:28 PM
To: Jeremy Salter
Cc: internal@cfsontario.ca; v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted
Subject: CFS_Petition validation proposal
Attachments: CFS_Petition Validation Proposal_01-31-2014.pdf

Hi Jeremy,

Thank you once again for the opportunity to submit our proposal to provide the Canadian Federation of Students with certain specified petition validation procedures. As promised, attached please find our proposal, including proposed fees, for your consideration. Our apologies once again for the delay, however, there are certain firm protocols that we need to follow for clients that we serve or have previously served as external auditors.

As discussed, our proposal highlights the specified procedures to be performed and our related fees utilizing two resourcing options:

- Option 1: Utilizing Canadian-based resources to execute all project activities ($16,000 - $18,500)
- Option 2: Utilizing a combination of Canadian management and offshore resources to execute project activities ($11,500 - $14,000)

Thank you once again for the opportunity and please don't hesitate to contact me at any time should you have any questions or if you would like to discuss our proposal further.

Regards,

Yasser

This is Exhibit "B" to the Affidavit of Terry Hatherell sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.,

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8158 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

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From: Youssef, T. Yasser (CA - Toronto)
Sent: Friday, January 31, 2014 10:18 AM
To: 'Jeremy Salter'
Cc: internal@cfsontario.ca; v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted
Subject: RE: CFS: Petition validation follow-up

Hi Jeremy,

Thank you for reaching back out to us. We are just waiting for one more sign-off on the proposal as CFS use to be an audit client of the firm. We don't anticipate any issues and will send the proposal and quote to by this afternoon.

Thanks Jeremy, and perhaps we can have a quick discussion early next week in case you have any questions.

Regards,

Yasser

T. Yasser Youssef

Senior Manager | Enterprise Risk Services
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Twitter | Facebook | LinkedIn | YouTube

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From: Jeremy Salter [mailto:organiser@cfsontario.ca]
Sent: Friday, January 31, 2014 10:06 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: internal@cfsontario.ca; v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted
Subject: Re: CFS: Petition validation follow-up

Hi Yasser,

Hope you are well. I wanted to check in about where things were at with the proposal and quote. Can we expect something today? Look forward to hearing from you.

Jeremy

Jeremy Salter
Organiser
Canadian Federation of Students-Ontario

organiser@cfsontario.ca
416.925.3825 x.604
647.285.1179 c
416.925.9774 f
www.cfsontario.ca

The Canadian Federation of Students is Canada's largest student organisation. It is composed of more than 80 university and college students' unions with a combined membership of over one-half million students, including 300,000 members in Ontario.

Unionised with the Canadian Union of Public Employees, Local 1281

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On 2014-01-21, at 10:20 AM, Youssef, T. Yasser (CA - Toronto) wrote:

Hi Ashkon, Vanessa, Jeremy

I hope all is well. It was a pleasure meeting you all yesterday and thank you once again for the opportunity to discuss your petition validation needs. We are currently in the process of pulling together various options, including associated fees, that we would like to discuss further with you at our earliest convenience.

We are available on Wednesday between 2-4PM, and can schedule a quick 30 min conference call during that time, if you are available. Please let us know your availability and we will coordinate the meeting accordingly.

Thank you once again and please don't hesitate to contact me at any time if you have any questions.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
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Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
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Twitter | Facebook | LinkedIn | YouTube

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<Picture (Device Independent Bitmap) 1.jpg>

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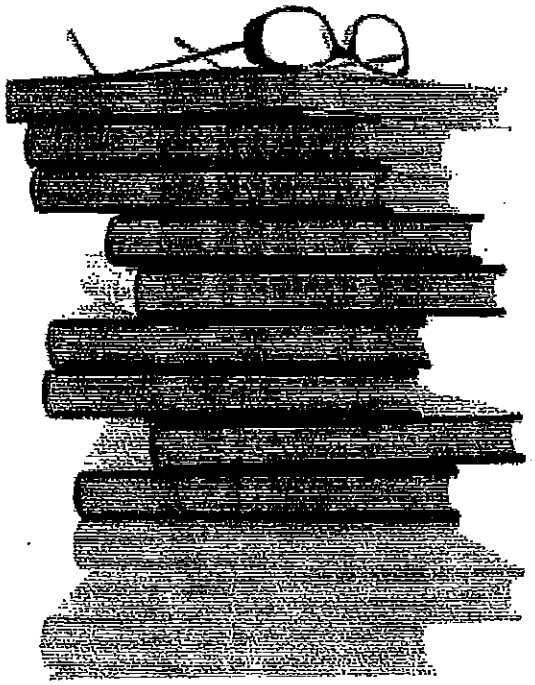
Deloitte.

Proposal to serve the Canadian Federation of Students Petition validation procedures



January, 2014

Our understanding of your needs

- Deloitte LLP (Deloitte) is pleased to submit this proposal to assist the National and Ontario chapters of the Canadian Federation of Students (collectively the Canadian Federation of Students or CFS) with certain specified petition validation procedures.
- The Canadian Federation of Students is a bilingual national union of over one-half million students from more than 80 university and college students' unions across Canada. Its principal objective is to provide students with an effective and united voice, provincially and nationally.
- We understand that the University of Toronto Graduate Students' Union has submitted petitions to decertify from both the Ontario and National chapters of the Canadian Federation of Students, and that you require a third party service provider to perform certain specified procedures to validate the integrity and validity of the petitions submitted.
- We also understand that the procedures, designed to assess the validity and integrity of the petitions, should include the following:
  - Verification/cross-referencing of the submitted petitions with University of Toronto student records (student names, numbers and signatures)
  - Review of petitions for duplication of student records (student names and numbers)
  - Verification of participation of a random sample of students (approximately 100 students) in the petition, which includes contacting the students to verify their participation in the petition
  - Validation that greater than 20% of the University of Toronto Graduate Students' Union participated in the petition
  - Reporting on our specified procedures performed and related results
- Our performance of the procedures outlined above will not result in the expression of an opinion or any other form of assurance.

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Proposed activities and timelines

- We are proposing to complete the specified procedures outlined below within a three to four week timeframe.

Ref #	Description of key activities	Week 1	Week 2	Week 3	Week 4
1	Planning, coordination and project management				
2	Converting petitions into an analytics-readable format (i.e. Excel)*				
3	Assessing the validity and integrity of the petition as follows:				
	• Utilizing data analytics techniques to verify/cross-reference the petitions submitted with University of Toronto student records (student names, numbers and signatures)				
	• Utilizing data analytics techniques to review the petitions for duplicate student records (student names and numbers)				
	• Contacting a random sample of students (approximately 100) to verify their participation in the petition				
	• Validating participation of greater than 20% of the University of Toronto Graduate Students' Union in the petition (i.e. calculating percentage of valid petition participants against total Graduate Students' Union membership)				
4	Developing draft and final reports (one report for CFS-Canada and one report for CFS-Ontario) outlining our procedures performed and related results				

**Assumes manual input of the petitions into an analytics-readable format (i.e. Excel) only once (i.e. petitions submitted to both the National and Ontario chapters of the CFS are assumed to be consistent).*

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Proposed fees

- Our professional fees to provide the assistance contained within this proposal are estimated at between $16,000 – $18,500 for option 1 and $11,500 - $14,000 for option 2, plus applicable taxes and out-of-pocket expenses.
  - Option 1: Utilizing Canadian-based resources to execute all project activities
  - Option 2: Utilizing a combination of Canadian management and offshore resources to execute project activities

Ref #	Description of key activities	Option 1 (proposed fees)	Option 2 (proposed fees)
1	Planning, coordination and project management	$1,000 – $1,500	$2,500 – $3,000
2	Converting petitions into a data analytics-readable format (i.e. Excel)*	$2,500 - $3,000	$1,500 - $2,000
3	Assessing the validity and integrity of the petition	$9,000 - $10,000	$4,000 - $5,000
4	Developing draft and final reports (one report for CFS-Canada and one report for CFS-Ontario) outlined our procedures performed and related results	$3,500 - $4,000	$3,500 - $4,000
	Total estimated professional fees	**$16,000 - $18,500**	**$11,500 - $14,000**

**Assumes manual input of the petitions into an analytics-readable format (i.e. Excel) only once (i.e. petitions submitted to both the National and Ontario chapters of the CFS are assumed to be consistent).*

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Our proposed team

- The following table highlights our proposed team to serve CFS, including a brief overview of each of the team members. Other senior and staff resources, including Deloitte offshore resources, will be utilized, as appropriate, to ensure efficient and cost effective execution of this project.

Team members	Background and role and responsibilities on assignment
Terry Hatherell, CPA, CA, CRMA Partner 	• Terry is the Canadian Leader of Deloitte's Governance and Risk practice and also leads Deloitte's Internal Audit practice within the Americas. • Terry has more than 23 years of experience with the firm including extensive experience assisting organizations with risk and governance services. • Terry will serve as the overall lead engagement partner responsible for the assignment and will participate in all aspects of engagement delivery.
Yasser Youssef, CPA, CA, CIA Senior Manager 	• Yasser is a senior manager with Deloitte's Enterprise Risk Services practice focused on governance and risk management solutions. • Yasser has more than 13 year of experience, including extensive experience assisting organizations with risk and governance services. • Yasser will support Terry and will be responsible for the day-to-day planning and execution of this engagement.

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Deloitte.

TAB C

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: February-11-14 12:30 AM
To: Jeremy Salter; v.hunt@cfs-fcee.ca; Internal@cfsontario.ca
Cc: Hatherell, Terry (CA - Toronto); Maduri, Ted
Subject: RE: CFS - Petition validation Engagement Letter
Attachments: CFC-ON_Petition Validation_Eng letter_Draft_02-10-2014.docx

Hi All,

I hope all is well. As discussed, attached please find the draft engagement letter for the CFS-ON petition validation procedures for your review and comment. Please let us know if you have any questions or if you would like to discuss any of the terms further. Once we obtain your approval, we will finalize the attached, replicate it for CFS-National (to be addressed to Vanessa), and provide you with final copy for sign-off.

We are currently organizing our offshore team and they will be ready to commence the work as soon as the engagement letter is executed and the required information is required. Can you please let us know how the discussions with the University of Toronto are coming along and when you expect we can obtain a copy of the petition and the University of Toronto records.

Thank you and please don't hesitate to contact me if you have any questions.

Regards,

Yasser

This is Exhibit "C" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014
A Commissioner, etc.

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
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tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

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From: Jeremy Salter [mailto:organiser@cfsontario.ca]
Sent: Wednesday, February 05, 2014 2:26 PM
To: Youssef, T. Yasser (CA - Toronto)
Cc: Hatherell, Terry (CA - Toronto); Internal@cfsontario.ca; v.hunt@cfs-fcee.ca; Maduri, Ted
Subject: Re: CFS - Petition validation follow-up discussion

We will all be joining over the phone.

Jeremy Salter
Organizer
Canadian Federation of Students-Ontario

Sent from my iPhone

On 2014-02-05, at 2:24 PM, "Youssef, T. Yasser (CA - Toronto)" <tyyoussef@deloitte.ca> wrote:

> Hi Jeremy,

Thank you for keeping us posted, We have kept the conference call details in the meeting invite just in case it was required (noted below for ease of reference). Will everyone be joining via conference call or will Ashkon and Vanessa join us at our office?

Thanks,

Yasser

Conference call details
+1-416-643-3390
+1-877-804-0660 Toll Free
+1-877-393-7360 Sans frais

Conference ID: 7887317

From: Jeremy Salter [mailto:organiser@cfsontario.ca]
Sent: Wednesday, February 05, 2014 1:54 PM
To: Youssef, T. Yasser (CA - Toronto)
Cc: Hatherell, Terry (CA - Toronto); internal@cfsontario.ca; v.hunt@cfs-fcee.ca; Maduri, Ted
Subject: Re: CFS - Petition validation follow-up discussion

Hi Yasser,

I'm stuck in Windsor and won't be able to make it back for the meeting tomorrow morning. Can we do a conference call instead? If so can you provide the phone information. Sorry about this.

Jeremy

Jeremy Salter
Organizer
Canadian Federation of Students-Ontario

Sent from my iPhone

On 2014-02-05, at 9:57 AM; "Youssef, T. Yasser (CA - Toronto)" <tyyoussef@deloitte.ca> wrote:

> Our office address is 30 Wellington Street West, Toronto ON, M5L 1B1. We are in the short building (Commerce Court South, 5 floor building) directly opposite Brookfield Place. I will have guest passes ready for you at the security desk. Please ask for me when you arrive as I will need to escort you up to our office.
>
> Objective of the meeting is to discuss Deloitte's petition validation proposal and related next steps. Please let us know if this date/time works for you or whether you would like us to reschedule to a more convenient date/time. In addition, please let us know if you would prefer to have this meet in person and we can arrange for a meeting room at our office.
>
> Thank you and please don't hesitate to contact me if you have any questions.
>
> Regards,
>
> Yasser
>
> **T. Yasser Youssef**
> Deloitte
> Tel/Direct 647-938-2026

www.deloitte.ca

Join online meeting
https://meet.deloitte.ca/tyyoussef/Q73KLLSQ

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Deloitte.

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February 10, 2014

Private and confidential

Mr. Ashkon Hashemi
Internal Coordinator
Canadian Federation of Students - Ontario
900-180 Bloor Street West
Toronto, ON M5S 2V6

Dear Mr. Hashemi:

Subject: Petition validation procedures

Deloitte LLP (Deloitte) is pleased to confirm its arrangements to assist the Canadian Federation of Students – Ontario (CFS-ON or the Company) by providing the services outlined in this letter agreement and its attached Appendix (collectively, this Agreement). We appreciate the confidence you have shown in us and are excited about this opportunity to serve you.

Nature & scope of services

We understand that the University of Toronto Graduate Students' Union has submitted a petition to CFS-ON to decertify and that you require a third party service provider to perform certain procedures to assess the integrity and validity of the petition submitted.

Deloitte will assist CFS-ON with certain procedures, designed to assess the validity and integrity of the petition submitted, as follows:

- Validation that the petition was submitted by a member of the University of Toronto Graduate Student Union, in accordance with CFS-ON By-Laws
- Verification/cross-referencing of the submitted petition with University of Toronto student records (i.e. student names and student numbers)
- General review of the signatures contained on the petition for reasonableness (i.e. that each signature appears to be unique)
- Review of petitions for duplicate student names and student numbers
- Verification, on a sample of basis, of participation in the petition by members of the University of Toronto Graduate Students' Union
- Validation that greater than 20% of the University of Toronto Graduate Students' Union participated in the petition
- Reporting on our procedures performed and the related results

More specifically, we will work with you to undertake the following procedures:

1. Planning, coordination and project management

Specific procedures: We will work with you to further clarify expectations, timing and deliverables for this engagement. We will conduct planning interviews with you and other individuals, as appropriate, to further discuss and plan the petition validation procedures' objectives, approach and required elements.

Deliverables: Draft project plan outlining key activities, timelines and required elements to assess the validity of the petition submitted.

2. Assessing validity and integrity of petition

Specific procedures: We will perform the following key activities, specifically designed to assess the validity and integrity of the petition submitted:

- Validate that the petition was submitted by a member of the University of Toronto Graduate Students' Union, in accordance with CFS-ON By-Laws
- Convert the petition into an analytics-readable format (i.e. Excel)
- Utilize data analytics techniques to verify/cross-reference the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto
- Review the signatures contained on the petition for reasonableness to assess whether each signature appears to be unique
- Utilize data analytics techniques to review the petitions for duplicate student names and student numbers
- Verify participation in the petition by contacting a random sample of students (approximately 100 students) to verify that they had participated in the petition process by signing the petition
- Validate participation of greater than 20% of the University of Toronto Graduate Students' Union in the petition, by calculating the percentage of valid petition participants against total Graduate Students' Union membership records, as provided by the University of Toronto

3. Developing draft and final reports

Specific procedures, deliverables & timing: We will prepare a draft report for discussion and a final report, outlining the key procedures undertaken and the related results. Our report will comprise:

- An outline of the procedures performed
- Results of the procedures performed and their impact on the validity and integrity of the petition
- Overall conclusions, based on the procedures performed, as to whether the petition appears to be valid and in accordance with the CFS-ON By-Laws

Our performance of the procedures contained within this Agreement will not result in the expression of an opinion or provide any form of assurance in any area, including the legitimacy of the University of Toronto Graduate Students' Union petition to decertify from the CFS-ON.

You may desire that we perform additional services that are different from, or in addition to, the services described above (Additional Services), including for example, an expression of opinion on the work performed. We will provide you such Additional Services, as you may reasonably request, upon such terms and conditions (including compensation terms) as are mutually agreed upon. Such terms must be documented in writing and signed by both parties. In no event shall we be obligated to perform any Services or Additional Services that would cause us to be in conflict with any law, rule or regulation, or any internal Deloitte policy.

CFS-ON responsibilities

CFS-ON will be responsible for contacting the University of Toronto and arranging for the University of Toronto to provide Deloitte with the necessary student records to enable us to perform the procedures contained within this Agreement. We will not be responsible for obtaining any required student or University of Toronto approvals regarding the provision of the student records to Deloitte.

Engagement team

Terry Hatherell will serve as the overall Engagement Partner for the services described in this Agreement. Terry is a Partner within Deloitte Canada who has extensive risk, internal audit and corporate governance experience. Yasser Youssef, Senior Manager, will serve as overall Engagement Manager and will support Terry on this engagement. Other senior and staff resources, including Deloitte offshore resources, will be utilized, as appropriate, to execute this project.

Professional fees and timing

Our total estimated professional fees to complete this assignment are between CND$11,500 - $14,000. We understand that our fees will be shared equally between CFS-ON and CFS-National. Fees attributable to CFS-ON are therefore between CDN $5,750 - $7,000 plus applicable taxes and out-of-pocket expenses. Expenses for items such as technology, photocopies, printing, courier, postage, communications and most other administrative costs will be billed as a flat percentage (7%) of our professional service fees.

We have assumed that the petitions submitted to CFS-ON and CFS-National are consistent (to be confirmed through validation procedures) and, therefore, data entry of petition information into an analytics-readable format (i.e. Excel) and petition validation procedures outlined in this agreement are assumed to occur only once for both CFS-ON and CFS-National.

To the extent that the above assumption is inaccurate and additional fees are expected, or if additional fees are expected based on requested scope changes, we will discuss this with you prior to incurring the related time and fees.

We are prepared to commence this assignment immediately and when required by CFS-ON, and anticipate completion of all key activities within 3-4 weeks of commencement of this project and delivery of relevant records (petition and University of Toronto student records).

In closing

If you are in agreement with the terms and conditions contained within this agreement and the general business terms outlined in the attached Appendix, please sign both copies of this agreement and return one copy to Terry Hatherell for our files.

We appreciate the opportunity to be of service to you and look forward to working with you. Please do not hesitate to contact Terry Hatherell at 416-643-8434 (thatherell@deloitte.ca) if you have any questions or if you wish further clarification.

Yours very truly,

The services and terms set forth in this contract are agreed to by:

Canadian Federation of Students – Ontario

_____
Signature

_____
Title of Signing Officer

_____
Date

Appendix - General business terms

1. ***Services.*** It is understood and agreed that Deloitte LLP's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the client. In connection with its services hereunder, Deloitte LLP shall be entitled to rely on all decisions and approvals of the client.

2. ***Provision of non-audit services to audit clients.*** In the event that Deloitte LLP or a member firm of Deloitte Touche Tohmatsu Limited (collectively Deloitte), provides audit services for the client, parent or affiliate of client, the client acknowledges that it has adhered to all regulatory requirements regarding the provision of non-audit services by Deloitte LLP in accordance with applicable laws, regulations and rules that apply globally, including, but not limited to audit committee pre-approval requirements.

3. ***Payment of invoices.*** Properly submitted invoices upon which payment is not received within thirty (30) calendar days of the invoice date shall accrue a late charge of the lesser of (i) 1½% per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law. Without limiting its rights or remedies, Deloitte LLP shall have the right to halt or terminate entirely its services until payment is received on past due invoices.

   Our professional services are normally quoted exclusive of expenses and applicable taxes. Expenses, such as our administrative fee (7%) and out-of-pocket for travel, together with the applicable federal, provincial and goods and services taxes will be identified separately on the invoice and subject to the same payment terms as our professional fees.

4. ***Term.*** Unless terminated sooner in accordance with its terms, this engagement shall terminate on the completion of Deloitte LLP's services hereunder. This engagement may be terminated by either party at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

5. ***Ownership.***

   a. Deloitte technology. Deloitte LLP or an affiliate has created, acquired or otherwise has rights in, and may, in connection with the performance of services hereunder, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how and techniques (including, without limitation, function, process, system and data models), templates, generalized features of the structure, sequence and organization of software; user interfaces and screen designs; general purpose consulting and software tools, utilities and routines, and logic, coherence and methods of operation of systems (collectively, the Deloitte technology).

   b. Ownership of deliverables. Except as provided below, upon full and final payment to Deloitte LLP hereunder, the tangible items specified as deliverables or work product in the engagement letter or proposal to which these terms are attached (the deliverables) will become the property of the client. To the extent that any Deloitte technology is contained in any of the deliverables, Deloitte LLP hereby grants the client, upon full and final payment to Deloitte LLP hereunder, a royalty-free, fully paid-up, worldwide, non-exclusive license to use such Deloitte technology in connection with the deliverables.

c. Ownership of Deloitte property. To the extent that Deloitte LLP utilizes any of its property (including, without limitation, the Deloitte technology or any hardware or software of Deloitte LLP or any affiliate) in connection with the performance of services hereunder, such property shall remain the property of Deloitte LLP and, except for the license expressly granted in the preceding paragraph, the client shall acquire no right or interest in such property. Notwithstanding anything in this agreement to the contrary, the parties acknowledge and agree that (a) Deloitte LLP will own all right, title and interest, including, without limitation, all rights under all copyright, patent and other intellectual property laws, in and to the Deloitte technology and (b) Deloitte LLP may employ, modify, disclose and otherwise exploit the Deloitte technology (including, without limitation, providing services or creating programming or materials for other clients). Deloitte LLP does not agree to any terms that may be construed as precluding or limiting in any way its right to (a) provide consulting or other services of any kind or nature whatsoever to any person or entity as Deloitte LLP in its sole discretion deems appropriate or (b) develop for itself, or for others, materials that are competitive with those produced as a result of the services provided hereunder, irrespective of their similarity to the deliverables.

6. ***Limitation on warranties.*** This is a services engagement. Deloitte LLP warrants that it will perform services hereunder in good faith. Deloitte LLP disclaims all other warranties, either express or implied, including, without limitation, warranties of merchantability and fitness for a particular purpose.

7. ***Limitation on damages and indemnity.***

a. The client agrees that Deloitte LLP or any affiliate, its principals, members and employees shall not be liable to the client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed hereunder for an aggregate amount in excess of the fees paid by the client to Deloitte LLP under this engagement, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte LLP. In no event shall Deloitte LLP or any affiliate, its principals, members or employees be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs). In furtherance and not in limitation of the foregoing, Deloitte LLP will not be liable in respect of any decisions made by the client as a result of the performance by Deloitte LLP of its services hereunder. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence), or otherwise.

b. The client shall indemnify and hold harmless Deloitte LLP and any affiliate, its principals, members and employees from and against any and all actions, damages, claims, liabilities, costs, expenses and losses (including, without limitation, reasonable legal fees and expenses) brought against, incurred by, or paid by any of them at any time, in any way arising out of or relating to the services performed hereunder, except to the extent finally judicially determined to have resulted from the intentional misconduct of Deloitte LLP. This indemnification provision shall apply regardless of the form or action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

c. The provisions of this paragraph and paragraph 9 shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise. In circumstances where all or any portion of the provisions of this paragraph are finally judicially determined to be unavailable, Deloitte LLP's aggregate liability for any claims, liabilities or expenses relating to this engagement shall not exceed an amount which is proportional to the relative fault that Deloitte LLP's conduct bears to all other conduct giving rise to such claims, liabilities or expenses.

8. ***Cooperation.*** The client shall cooperate with Deloitte LLP in the performance by Deloitte LLP of its services hereunder, including, without limitation, providing Deloitte LLP with reasonable facilities and timely access to data, information and personnel of the client. The client shall be responsible for the performance of its employees and agents and for the accuracy and completeness of all data and information provided to Deloitte LLP for purposes of the performance by Deloitte LLP of its services hereunder.

9. ***Force majeure.*** Deloitte LLP shall not be liable for any delays or non-performance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the client (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), acts or omissions or the failure to cooperate by any third party, fire or other casualty, act of God, strike or labour dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

10. ***Limitation on actions.*** No action, regardless of form, arising under or relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except that an action for non-payment may be brought by a party not later than one year following the date of the last payment due to such party hereunder.

11. ***Independent contractor.*** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor shall be considered to be, an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. ***Confidentiality and internal use.***

a. The client agrees that all services hereunder and deliverables shall be solely for the client's informational purposes and internal use, and are not intended to be and should not be used by any person or entity other than the client. The client further agrees that such services and deliverables shall not be circulated, quoted, disclosed or distributed to, nor shall reference to such services or deliverables be made to, any person or entity other than the client.

b. To the extent that, in connection with this engagement, Deloitte LLP comes into possession of any proprietary or confidential information of the client, Deloitte LLP will not disclose such information to any third party without the client's express written consent, except (a) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining hereto, or (b) to the extent such information (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte LLP in breach hereof, (ii) is disclosed by the client to a third party without substantially the same restrictions as set forth herein, (iii) becomes available to Deloitte LLP on a nonconfidential basis from a source other than the client which Deloitte LLP believes is not prohibited from disclosing such information to Deloitte LLP by obligation to the client, (iv) is known by Deloitte LLP prior to its receipt from the client without any obligation of confidentiality with respect thereto, or (v) is developed by Deloitte LLP independently of any disclosures made by the client to Deloitte LLP of such information.

13. ***Survival and interpretation.*** The agreements and undertakings of the client contained in the engagement letter to which these terms are attached, together with the provisions of paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 hereof, shall survive the expiration or termination of this engagement. For purposes of these terms, Deloitte LLP shall mean Deloitte LLP, Deloitte Consulting, Deloitte Touche Tohmatsu Limited, the member firms of Deloitte Touche Tohmatsu Limited and their affiliates, all of their partners, principals, members, owners, directors, staff and agents, and in all cases any successor or assignee.

14. ***Assignment.*** Except as provided below, neither party may assign, transfer or delegate any of the rights or obligations hereunder (including, without limitation, interests or claims relating to this engagement) without the prior written consent of the other party. Deloitte LLP may assign or subcontract its rights and obligations hereunder to any affiliate or any entity that acquires all or a substantial part of the assets or business of Deloitte LLP without the consent of the client.

15. ***Entire agreement, amendments and notices.*** These terms, and the proposal or engagement letter to which these terms are appended, including exhibits, constitute the entire agreement between Deloitte LLP and the client with respect to the subject matter hereof and supersedes all other oral and written representations, understandings or agreements relating to the subject matter hereof, and may not be amended except by written agreement signed by the parties. In the event of any conflict, ambiguity or inconsistency between these terms and the engagement letter to which these terms are attached, these terms shall govern and control. All notices hereunder shall be (i) in writing, (ii) delivered to the representatives of the parties at the addresses first set forth above, unless changed by either party by notice to the other party and (iii) effective upon receipt.

16. ***Governing law and severability.*** These terms, the engagement letter to which these terms are attached, including exhibits and all matters relating to this engagement (whether in contract, statute, tort (such as negligence), or otherwise), shall be governed by, and construed in accordance with, the laws of Ontario (without giving effect to the choice of law principles thereof). If any provision of such terms or engagement letter is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.

17. ***Non-solicitation.*** Each party acknowledges that the other party's personnel who participate in the engagement are critical to the servicing of its customers. Deloitte and the Client agree not to solicit, hire or otherwise retain the other party's engagement team members during the term of the engagement and for a period of twelve (12) months following any such engagement team member's involvement in the performance of this engagement. This provision may be waived upon written agreement between the parties. In the event a party breaches this provision, the breaching party shall be liable to the aggrieved party for an amount equal to fifty percent (50%) of the annual base compensation of the relevant personnel in his/her new position.

TAB D

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: February-18-14 6:44 PM
To: Ashkon Hasheml; v.hunt@cfs-fcee.ca
Cc: Hatherell, Terry (CA - Toronto); Maduri, Ted; Jeremy Salter
Subject: CFS - Petition Validation Engagement letters (for execution)
Attachments: CFC-National_Petition Validation_Eng letter_FINAL_02-18-2014.pdf; CFC-ON_Petition Validation_Eng letter_FINAL_02-18-2014.pdf; ATT00109.txt; ATT00111.htm

Hi Ashkon, Vanessa,

I hope all is well. As discussed, attached please find the CFS-National and CFS-ON petition validation engagement letters for execution. You will note that we have attached a separate engagement letter for CFS-ON, to be signed by Ashkon, and a separate engagement letter for CFS-National, to be signed by Vanessa. If you are in agreement with the attached engagement letters, which are consistent to the drafts previously sent, please sign and return a copy to Terry and myself for our records.

Thank you once again for the opportunity to serve you and please don't hesitate to contact me if you have any questions or concerns.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8166 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

Please consider the environment before printing.

This is Exhibit "D" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014

A Commissioner, etc.,

Deloitte.

Deloitte LLP
30 Wellington Street West
P.O. Box 400
Sth Commerce Court
Toronto ON M5L 1B1
Canada

Tel: 416-601-6150
Fax: 416-601-6400
www.deloitte.ca

February 18, 2014

Private and confidential

Ms. Vanessa Hunt
National Deputy Chairperson
Canadian Federation of Students
338 Somerset St.
Ottawa, ON K2P 0J9
Canada

Dear Ms. Hunt:

Subject: Petition validation procedures

Deloitte LLP (Deloitte) is pleased to confirm its arrangements to assist the Canadian Federation of Students - National (CFS-National or the Company) by providing the services outlined in this letter agreement and its attached Appendix (collectively, this Agreement). We appreciate the confidence you have shown in us and are excited about this opportunity to serve you.

Nature and scope of services

We understand that the University of Toronto Graduate Students' Union has submitted a petition to CFS-National to decertify and that you require a third party service provider to perform certain procedures to assess the integrity and validity of the petition submitted.

Deloitte will assist CFS-National with certain procedures, designed to assess the validity and integrity of the petition submitted, as follows:

- Validation that the petition was submitted by a member of the University of Toronto Graduate Student Union, in accordance with CFS-National By-Laws
- Verification/cross-referencing of the submitted petition with University of Toronto student records (i.e. student names and student numbers)
- General review of the signatures contained on the petition for reasonableness (i.e. that each signature appears to be unique)
- Review of petitions for duplicate student names and student numbers
- Verification, on a sample of basis, of participation in the petition by members of the University of Toronto Graduate Students' Union
- Validation that greater than 20% of the University of Toronto Graduate Students' Union participated in the petition
- Reporting on our procedures performed and the related results

More specifically, we will work with you to undertake the following procedures:

1. Planning, coordination and project management

Specific procedures: We will work with you to further clarify expectations, timing and deliverables for this engagement. We will conduct planning interviews with you and other individuals, as appropriate, to further discuss and plan the petition validation procedures' objectives, approach and required elements.

Deliverables: Draft project plan outlining key activities, timelines and required elements to assess the validity of the petition submitted.

2. Assessing validity and integrity of petition

Specific procedures: We will perform the following key activities, specifically designed to assess the validity and integrity of the petition submitted:

- Validate that the petition was submitted by a member of the University of Toronto Graduate Students' Union, in accordance with CFS-National By-Laws
- Convert the petition into an analytics-readable format (i.e. Excel)
- Utilize data analytics techniques to verify/cross-reference the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto
- Review the signatures contained on the petition for reasonableness to assess whether each signature appears to be unique
- Utilize data analytics techniques to review the petitions for duplicate student names and student numbers
- Verify participation in the petition by contacting a random sample of students (approximately 100 students) to verify that they had participated in the petition process by signing the petition
- Validate participation of greater than 20% of the University of Toronto Graduate Students' Union in the petition, by calculating the percentage of valid petition participants against total Graduate Students' Union membership records, as provided by the University of Toronto

3. Developing draft and final reports

Specific procedures, deliverables & timing: We will prepare a draft report for discussion and a final report, outlining the key procedures undertaken and the related results. Our report will comprise:

- An outline of the procedures performed
- Results of the procedures performed and their impact on the validity and integrity of the petition
- Overall conclusions, based on the procedures performed, as to whether the petition appears to be valid and in accordance with the CFS-National By-Laws

Our performance of the procedures contained within this Agreement will not result in the expression of an opinion or provide any form of assurance in any area, including the legitimacy of the University of Toronto Graduate Students' Union petition to decertify from the CFS-National.

You may desire that we perform additional services that are different from, or in addition to, the services described above (Additional Services), including for example, an expression of opinion on the work performed. We will provide you such Additional Services, as you may reasonably request, upon such terms and conditions (including compensation terms) as are mutually agreed upon. Such terms must be documented in writing and signed by both parties. In no event shall we be obligated to perform any Services or Additional Services that would cause us to be in conflict with any law, rule or regulation, or any internal Deloitte policy.

CFS-National responsibilities

CFS-National will be responsible for contacting the University of Toronto and arranging for the University of Toronto to provide Deloitte with the necessary student records to enable us to perform the procedures contained within this Agreement. We will not be responsible for obtaining any required student or University of Toronto approvals regarding the provision of the student records to Deloitte.

Engagement team

Terry Hatherell will serve as the overall Engagement Partner for the services described in this Agreement. Terry is a Partner within Deloitte Canada who has extensive risk, internal audit and corporate governance experience. Yasser Youssef, Senior Manager, will serve as overall Engagement Manager and will support Terry on this engagement. Other senior and staff resources, including Deloitte offshore resources, will be utilized, as appropriate, to execute this project.

Professional fees and timing

Our total estimated professional fees to complete this assignment are between CND$11,500 - $14,000. We understand that our fees will be shared equally between CFS-National and CFS-Ontario (ON). Fees attributable to CFS-National are therefore between CDN $5,750 - $7,000 plus applicable taxes and out-of-pocket expenses. Expenses for items such as technology, photocopies, printing, courier, postage, communications and most other administrative costs will be billed as a flat percentage (7%) of our professional service fees.

We have assumed that the petitions submitted to CFS-National and CFS-ON are consistent (to be confirmed through validation procedures) and, therefore, data entry of petition information into an analytics-readable format (i.e. Excel) and petition validation procedures outlined in this agreement are assumed to occur only once for both CFS-National and CFS-ON.

To the extent that the above assumption is inaccurate and additional fees are expected, or if additional fees are expected based on requested scope changes, we will discuss this with you prior to incurring the related time and fees.

We are prepared to commence this assignment immediately and when required by CFS-National, and anticipate completion of all key activities within 3-4 weeks of commencement of this project and delivery of relevant records (petition and University of Toronto student records).

In closing

If you are in agreement with the terms and conditions contained within this agreement and the general business terms outlined in the attached Appendix, please sign both copies of this agreement and return one copy to Terry Hatherell for our files.

We appreciate the opportunity to be of service to you and look forward to working with you.
Please do not hesitate to contact Terry Hatherell at 416-643-8434 (thatherell@deloitte.ca) if you have any questions or if you wish further clarification.

Yours very truly,

Deloitte LLP

The services and terms set forth in this contract are agreed to by:

Canadian Federation of Students – Ontario

_____
Signature

_____
Title of Signing Officer

_____
Date

Appendix - General business terms

1. ***Services.*** It is understood and agreed that Deloitte LLP's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the client. In connection with its services hereunder, Deloitte LLP shall be entitled to rely on all decisions and approvals of the client.

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   Our professional services are normally quoted exclusive of expenses and applicable taxes. Expenses, such as our administrative fee (7%) and out-of-pocket for travel, together with the applicable federal, provincial and goods and services taxes will be identified separately on the invoice and subject to the same payment terms as our professional fees.

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a. The client agrees that Deloitte LLP or any affiliate, its principals, members and employees shall not be liable to the client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed hereunder for an aggregate amount in excess of the fees paid by the client to Deloitte LLP under this engagement, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte LLP. In no event shall Deloitte LLP or any affiliate, its principals, members or employees be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs). In furtherance and not in limitation of the foregoing, Deloitte LLP will not be liable in respect of any decisions made by the client as a result of the performance by Deloitte LLP of its services hereunder. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence), or otherwise.

b. The client shall indemnify and hold harmless Deloitte LLP and any affiliate, its principals, members and employees from and against any and all actions, damages, claims, liabilities, costs, expenses and losses (including, without limitation, reasonable legal fees and expenses) brought against, incurred by, or paid by any of them at any time, in any way arising out of or relating to the services performed hereunder, except to the extent finally judicially determined to have resulted from the intentional misconduct of Deloitte LLP. This indemnification provision shall apply regardless of the form or action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

c. The provisions of this paragraph and paragraph 9 shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise. In circumstances where all or any portion of the provisions of this paragraph are finally judicially determined to be unavailable, Deloitte LLP's aggregate liability for any claims, liabilities or expenses relating to this engagement shall not exceed an amount which is proportional to the relative fault that Deloitte LLP's conduct bears to all other conduct giving rise to such claims, liabilities or expenses.

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10. ***Limitation on actions.*** No action, regardless of form, arising under or relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except that an action for non-payment may be brought by a party not later than one year following the date of the last payment due to such party hereunder.

11. ***Independent contractor.*** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor shall be considered to be, an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. ***Confidentiality and internal use.***

a. The client agrees that all services hereunder and deliverables shall be solely for the client's informational purposes and internal use, and are not intended to be and should not be used by any person or entity other than the client. The client further agrees that such services and deliverables shall not be circulated, quoted, disclosed or distributed to, nor shall reference to such services or deliverables be made to, any person or entity other than the client.

b. To the extent that, in connection with this engagement, Deloitte LLP comes into possession of any proprietary or confidential information of the client, Deloitte LLP will not disclose such information to any third party without the client's express written consent, except (a) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining hereto, or (b) to the extent such information (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte LLP in breach hereof, (ii) is disclosed by the client to a third party without substantially the same restrictions as set forth herein, (iii) becomes available to Deloitte LLP on a nonconfidential basis from a source other than the client which Deloitte LLP believes is not prohibited from disclosing such information to Deloitte LLP by obligation to the client, (iv) is known by Deloitte LLP prior to its receipt from the client without any obligation of confidentiality with respect thereto, or (v) is developed by Deloitte LLP independently of any disclosures made by the client to Deloitte LLP of such information.

13. ***Survival and interpretation.*** The agreements and undertakings of the client contained in the engagement letter to which these terms are attached, together with the provisions of paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 hereof, shall survive the expiration or termination of this engagement. For purposes of these terms, Deloitte LLP shall mean Deloitte LLP, Deloitte Consulting, Deloitte Touche Tohmatsu Limited, the member firms of Deloitte Touche Tohmatsu Limited and their affiliates, all of their partners, principals, members, owners, directors, staff and agents, and in all cases any successor or assignee.

14. ***Assignment.*** Except as provided below, neither party may assign, transfer or delegate any of the rights or obligations hereunder (including, without limitation, interests or claims relating to this engagement) without the prior written consent of the other party. Deloitte LLP may assign or subcontract its rights and obligations hereunder to any affiliate or any entity that acquires all or a substantial part of the assets or business of Deloitte LLP without the consent of the client.

15. ***Entire agreement, amendments and notices.*** These terms, and the proposal or engagement letter to which these terms are appended, including exhibits, constitute the entire agreement between Deloitte LLP and the client with respect to the subject matter hereof and supersedes all other oral and written representations, understandings or agreements relating to the subject matter hereof, and may not be amended except by written agreement signed by the parties. In the event of any conflict, ambiguity or inconsistency between these terms and the engagement letter to which these terms are attached, these terms shall govern and control. All notices hereunder shall be (i) in writing, (ii) delivered to the representatives of the parties at the addresses first set forth above, unless changed by either party by notice to the other party and (iii) effective upon receipt.

16. ***Governing law and severability.*** These terms, the engagement letter to which these terms are attached, including exhibits and all matters relating to this engagement (whether in contract, statute, tort (such as negligence), or otherwise), shall be governed by, and construed in accordance with, the laws of Ontario (without giving effect to the choice of law principles thereof). If any provision of such terms or engagement letter is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.

17. ***Non-solicitation.*** Each party acknowledges that the other party's personnel who participate in the engagement are critical to the servicing of its customers. Deloitte and the Client agree not to solicit, hire or otherwise retain the other party's engagement team members during the term of the engagement and for a period of twelve (12) months following any such engagement team member's involvement in the performance of this engagement. This provision may be waived upon written agreement between the parties. In the event a party breaches this provision, the breaching party shall be liable to the aggrieved party for an amount equal to fifty percent (50%) of the annual base compensation of the relevant personnel in his/her new position.

Deloitte.

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February 18, 2014

Private and confidential

Mr. Ashkon Hashemi
Internal Coordinator
Canadian Federation of Students - Ontario
900-180 Bloor Street West
Toronto, ON M5S 2V6

Dear Mr. Hashemi:

Subject: Petition validation procedures

Deloitte LLP (Deloitte) is pleased to confirm its arrangements to assist the Canadian Federation of Students – Ontario (CFS-ON or the Company) by providing the services outlined in this letter agreement and its attached Appendix (collectively, this Agreement). We appreciate the confidence you have shown in us and are excited about this opportunity to serve you.

Nature & scope of services

We understand that the University of Toronto Graduate Students' Union has submitted a petition to CFS-ON to decertify and that you require a third party service provider to perform certain procedures to assess the integrity and validity of the petition submitted.

Deloitte will assist CFS-ON with certain procedures, designed to assess the validity and integrity of the petition submitted, as follows:

- Validation that the petition was submitted by a member of the University of Toronto Graduate Student Union, in accordance with CFS-ON By-Laws
- Verification/cross-referencing of the submitted petition with University of Toronto student records (i.e. student names and student numbers)
- General review of the signatures contained on the petition for reasonableness (i.e. that each signature appears to be unique)
- Review of petitions for duplicate student names and student numbers
- Verification, on a sample of basis, of participation in the petition by members of the University of Toronto Graduate Students' Union
- Validation that greater than 20% of the University of Toronto Graduate Students' Union participated in the petition
- Reporting on our procedures performed and the related results

More specifically, we will work with you to undertake the following procedures:

1. Planning, coordination and project management

Specific procedures: We will work with you to further clarify expectations, timing and deliverables for this engagement. We will conduct planning interviews with you and other individuals, as appropriate, to further discuss and plan the petition validation procedures' objectives, approach and required elements.

Deliverables: Draft project plan outlining key activities, timelines and required elements to assess the validity of the petition submitted.

2. Assessing validity and integrity of petition

Specific procedures: We will perform the following key activities, specifically designed to assess the validity and integrity of the petition submitted:

- Validate that the petition was submitted by a member of the University of Toronto Graduate Students' Union, in accordance with CFS-ON By-Laws
- Convert the petition into an analytics-readable format (i.e. Excel)
- Utilize data analytics techniques to verify/cross-reference the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto
- Review the signatures contained on the petition for reasonableness to assess whether each signature appears to be unique
- Utilize data analytics techniques to review the petitions for duplicate student names and student numbers
- Verify participation in the petition by contacting a random sample of students (approximately 100 students) to verify that they had participated in the petition process by signing the petition
- Validate participation of greater than 20% of the University of Toronto Graduate Students' Union in the petition, by calculating the percentage of valid petition participants against total Graduate Students' Union membership records, as provided by the University of Toronto

3. Developing draft and final reports

Specific procedures, deliverables & timing: We will prepare a draft report for discussion and a final report, outlining the key procedures undertaken and the related results. Our report will comprise:

- An outline of the procedures performed
- Results of the procedures performed and their impact on the validity and integrity of the petition
- Overall conclusions, based on the procedures performed, as to whether the petition appears to be valid and in accordance with the CFS-ON By-Laws

Our performance of the procedures contained within this Agreement will not result in the expression of an opinion or provide any form of assurance in any area, including the legitimacy of the University of Toronto Graduate Students' Union petition to decertify from the CFS-ON.

You may desire that we perform additional services that are different from, or in addition to, the services described above (Additional Services), including for example, an expression of opinion on the work performed. We will provide you such Additional Services, as you may reasonably request, upon such terms and conditions (including compensation terms) as are mutually agreed upon. Such terms must be documented in writing and signed by both parties. In no event shall we be obligated to perform any Services or Additional Services that would cause us to be in conflict with any law, rule or regulation, or any internal Deloitte policy.

CFS-ON responsibilities

CFS-ON will be responsible for contacting the University of Toronto and arranging for the University of Toronto to provide Deloitte with the necessary student records to enable us to perform the procedures contained within this Agreement. We will not be responsible for obtaining any required student or University of Toronto approvals regarding the provision of the student records to Deloitte.

Engagement team

Terry Hatherell will serve as the overall Engagement Partner for the services described in this Agreement. Terry is a Partner within Deloitte Canada who has extensive risk, internal audit and corporate governance experience. Yasser Youssef, Senior Manager, will serve as overall Engagement Manager and will support Terry on this engagement. Other senior and staff resources, including Deloitte offshore resources, will be utilized, as appropriate, to execute this project.

Professional fees and timing

Our total estimated professional fees to complete this assignment are between CND$11,500 - $14,000. We understand that our fees will be shared equally between CFS-ON and CFS-National. Fees attributable to CFS-ON are therefore between CDN $5,750 - $7,000 plus applicable taxes and out-of-pocket expenses. Expenses for items such as technology, photocopies, printing, courier, postage, communications and most other administrative costs will be billed as a flat percentage (7%) of our professional service fees.

We have assumed that the petitions submitted to CFS-ON and CFS-National are consistent (to be confirmed through validation procedures) and, therefore, data entry of petition information into an analytics-readable format (i.e. Excel) and petition validation procedures outlined in this agreement are assumed to occur only once for both CFS-ON and CFS-National.

To the extent that the above assumption is inaccurate and additional fees are expected, or if additional fees are expected based on requested scope changes, we will discuss this with you prior to incurring the related time and fees.

We are prepared to commence this assignment immediately and when required by CFS-ON, and anticipate completion of all key activities within 3-4 weeks of commencement of this project and delivery of relevant records (petition and University of Toronto student records).

In closing

If you are in agreement with the terms and conditions contained within this agreement and the general business terms outlined in the attached Appendix, please sign both copies of this agreement and return one copy to Terry Hatherell for our files.

We appreciate the opportunity to be of service to you and look forward to working with you.
Please do not hesitate to contact Terry Hatherell at 416-643-8434 (thatherell@deloitte.ca) if you have any questions or if you wish further clarification.

Yours very truly,

Deloitte LLP

The services and terms set forth in this contract are agreed to by:

Canadian Federation of Students – Ontario

_____
Signature

_____
Title of Signing Officer

_____
Date

Appendix - General business terms

1. *Services.* It is understood and agreed that Deloitte LLP's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the client. In connection with its services hereunder, Deloitte LLP shall be entitled to rely on all decisions and approvals of the client.

2. ***Provision of non-audit services to audit clients.*** In the event that Deloitte LLP or a member firm of Deloitte Touche Tohmatsu Limited (collectively Deloitte), provides audit services for the client, parent or affiliate of client, the client acknowledges that it has adhered to all regulatory requirements regarding the provision of non-audit services by Deloitte LLP in accordance with applicable laws, regulations and rules that apply globally, including, but not limited to audit committee pre-approval requirements.

3. ***Payment of invoices.*** Properly submitted invoices upon which payment is not received within thirty (30) calendar days of the invoice date shall accrue a late charge of the lesser of (i) 1½% per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law. Without limiting its rights or remedies, Deloitte LLP shall have the right to halt or terminate entirely its services until payment is received on past due invoices.

   Our professional services are normally quoted exclusive of expenses and applicable taxes. Expenses, such as our administrative fee (7%) and out-of-pocket for travel, together with the applicable federal, provincial and goods and services taxes will be identified separately on the invoice and subject to the same payment terms as our professional fees.

4. *Term.* Unless terminated sooner in accordance with its terms, this engagement shall terminate on the completion of Deloitte LLP's services hereunder. This engagement may be terminated by either party at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

5. *Ownership.*

   a. Deloitte technology. Deloitte LLP or an affiliate has created, acquired or otherwise has rights in, and may, in connection with the performance of services hereunder, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how and techniques (including, without limitation, function, process, system and data models), templates, generalized features of the structure, sequence and organization of software; user interfaces and screen designs; general purpose consulting and software tools, utilities and routines, and logic, coherence and methods of operation of systems (collectively, the Deloitte technology).

   b. Ownership of deliverables. Except as provided below, upon full and final payment to Deloitte LLP hereunder, the tangible items specified as deliverables or work product in the engagement letter or proposal to which these terms are attached (the deliverables) will become the property of the client. To the extent that any Deloitte technology is contained in any of the deliverables, Deloitte LLP hereby grants the client, upon full and final payment to Deloitte LLP hereunder, a royalty-free, fully paid-up, worldwide, non-exclusive license to use such Deloitte technology in connection with the deliverables.

c. Ownership of Deloitte property. To the extent that Deloitte LLP utilizes any of its property (including, without limitation, the Deloitte technology or any hardware or software of Deloitte LLP or any affiliate) in connection with the performance of services hereunder, such property shall remain the property of Deloitte LLP and, except for the license expressly granted in the preceding paragraph, the client shall acquire no right or interest in such property. Notwithstanding anything in this agreement to the contrary, the parties acknowledge and agree that (a) Deloitte LLP will own all right, title and interest, including, without limitation, all rights under all copyright, patent and other intellectual property laws, in and to the Deloitte technology and (b) Deloitte LLP may employ, modify, disclose and otherwise exploit the Deloitte technology (including, without limitation, providing services or creating programming or materials for other clients). Deloitte LLP does not agree to any terms that may be construed as precluding or limiting in any way its right to (a) provide consulting or other services of any kind or nature whatsoever to any person or entity as Deloitte LLP in its sole discretion deems appropriate or (b) develop for itself, or for others, materials that are competitive with those produced as a result of the services provided hereunder, irrespective of their similarity to the deliverables.

6. ***Limitation on warranties.*** This is a services engagement. Deloitte LLP warrants that it will perform services hereunder in good faith. Deloitte LLP disclaims all other warranties, either express or implied, including, without limitation, warranties of merchantability and fitness for a particular purpose.

7. ***Limitation on damages and indemnity.***

a. The client agrees that Deloitte LLP or any affiliate, its principals, members and employees shall not be liable to the client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed hereunder for an aggregate amount in excess of the fees paid by the client to Deloitte LLP under this engagement, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte LLP. In no event shall Deloitte LLP or any affiliate, its principals, members or employees be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs). In furtherance and not in limitation of the foregoing, Deloitte LLP will not be liable in respect of any decisions made by the client as a result of the performance by Deloitte LLP of its services hereunder. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence), or otherwise.

b. The client shall indemnify and hold harmless Deloitte LLP and any affiliate, its principals, members and employees from and against any and all actions, damages, claims, liabilities, costs, expenses and losses (including, without limitation, reasonable legal fees and expenses) brought against, incurred by, or paid by any of them at any time, in any way arising out of or relating to the services performed hereunder, except to the extent finally judicially determined to have resulted from the intentional misconduct of Deloitte LLP. This indemnification provision shall apply regardless of the form or action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

c. The provisions of this paragraph and paragraph 9 shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise. In circumstances where all or any portion of the provisions of this paragraph are finally judicially determined to be unavailable, Deloitte LLP's aggregate liability for any claims, liabilities or expenses relating to this engagement shall not exceed an amount which is proportional to the relative fault that Deloitte LLP's conduct bears to all other conduct giving rise to such claims, liabilities or expenses.

8. ***Cooperation.*** The client shall cooperate with Deloitte LLP in the performance by Deloitte LLP of its services hereunder, including, without limitation, providing Deloitte LLP with reasonable facilities and timely access to data, information and personnel of the client. The client shall be responsible for the performance of its employees and agents and for the accuracy and completeness of all data and information provided to Deloitte LLP for purposes of the performance by Deloitte LLP of its services hereunder.

9. ***Force majeure.*** Deloitte LLP shall not be liable for any delays or non-performance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the client (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), acts or omissions or the failure to cooperate by any third party, fire or other casualty, act of God, strike or labour dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

10. ***Limitation on actions.*** No action, regardless of form, arising under or relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except that an action for non-payment may be brought by a party not later than one year following the date of the last payment due to such party hereunder.

11. ***Independent contractor.*** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor shall be considered to be, an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. ***Confidentiality and internal use.***

a. The client agrees that all services hereunder and deliverables shall be solely for the client's informational purposes and internal use, and are not intended to be and should not be used by any person or entity other than the client. The client further agrees that such services and deliverables shall not be circulated, quoted, disclosed or distributed to, nor shall reference to such services or deliverables be made to, any person or entity other than the client.

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13. ***Survival and interpretation.*** The agreements and undertakings of the client contained in the engagement letter to which these terms are attached, together with the provisions of paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 hereof, shall survive the expiration or termination of this engagement. For purposes of these terms, Deloitte LLP shall mean Deloitte LLP, Deloitte Consulting, Deloitte Touche Tohmatsu Limited, the member firms of Deloitte Touche Tohmatsu Limited and their affiliates, all of their partners, principals, members, owners, directors, staff and agents, and in all cases any successor or assignee.

14. ***Assignment.*** Except as provided below, neither party may assign, transfer or delegate any of the rights or obligations hereunder (including, without limitation, interests or claims relating to this engagement) without the prior written consent of the other party. Deloitte LLP may assign or subcontract its rights and obligations hereunder to any affiliate or any entity that acquires all or a substantial part of the assets or business of Deloitte LLP without the consent of the client.

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TAB E

From: Ashkon Hashemi [internal@cfsontario.ca]
Sent: February-19-14 10:06 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted; Jeremy Salter
Subject: Re: CFS - Petition Validation Engagement letters (for execution)
Attachments: L19-Deloitte-EngagementLetter-Signed.pdf; ATT00126.htm

Hi Yasser,

Attached is the CFS-O countersigned engagement letter. I have prepared the CFS-O and CFS bylaws and petitions and will be couriering them to you this morning. Should I send them to the address in your email signature or is there a different address you would like me to use?

I am also happy to report that we have (finally) received approval from the University to release the membership list to Deloitte. The University's contact person for this purpose is Mike LeSage, Coordinator, Student Policy Initiatives (mike.lesage@utoronto.ca). The University would like you to copy Sarah Burley, Acting Manager Student Policy Initiatives (sarah.burley@utoronto.ca) on the request. Please also copy me on your correspondence with the University (obviously with the exception of the receipt of the membership list).

As discussed, I will be preparing a brief summary of the applicable Bylaws that I will send your way later this afternoon. Otherwise hope all is well and let me know if you have any questions.

Talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

This is Exhibit "E" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014
A Commissioner, etc.

Deloitte.

Deloitte LLP
30 Wellington Street West
P.O. Box 400
Sin Commerce Court
Toronto ON M5L 1B1
Canada

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Fax: 416-601-6400
www.deloitte.ca

February 18, 2014

Private and confidential

Mr. Ashkon Hashemi
Internal Coordinator
Canadian Federation of Students - Ontario
900-180 Bloor Street West
Toronto, ON M5S 2V6

Dear Mr. Hashemi:

Subject: Petition validation procedures

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- Validation that the petition was submitted by a member of the University of Toronto Graduate Student Union, in accordance with CFS-ON By-Laws
- Verification/cross-referencing of the submitted petition with University of Toronto student records (i.e. student names and student numbers)
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In closing

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Yours very truly,

Deloitte LLP

The services and terms set forth in this contract are agreed to by:

Canadian Federation of Students – Ontario

Signature

INTERNAL COORDINATOR
Title of Signing Officer

FEB. 13/2014
Date

Appendix - General business terms

1. ***Services.*** It is understood and agreed that Deloitte LLP's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the client. In connection with its services hereunder, Deloitte LLP shall be entitled to rely on all decisions and approvals of the client.

2. ***Provision of non-audit services to audit clients.*** In the event that Deloitte LLP or a member firm of Deloitte Touche Tohmatsu Limited (collectively Deloitte), provides audit services for the client, parent or affiliate of client, the client acknowledges that it has adhered to all regulatory requirements regarding the provision of non-audit services by Deloitte LLP in accordance with applicable laws, regulations and rules that apply globally, including, but not limited to audit committee pre-approval requirements.

3. ***Payment of invoices.*** Properly submitted invoices upon which payment is not received within thirty (30) calendar days of the invoice date shall accrue a late charge of the lesser of (i) 1½% per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law. Without limiting its rights or remedies, Deloitte LLP shall have the right to halt or terminate entirely its services until payment is received on past due invoices.

   Our professional services are normally quoted exclusive of expenses and applicable taxes. Expenses, such as our administrative fee (7%) and out-of-pocket for travel, together with the applicable federal, provincial and goods and services taxes will be identified separately on the invoice and subject to the same payment terms as our professional fees.

4. ***Term.*** Unless terminated sooner in accordance with its terms, this engagement shall terminate on the completion of Deloitte LLP's services hereunder. This engagement may be terminated by either party at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

5. ***Ownership.***

   a. Deloitte technology. Deloitte LLP or an affiliate has created, acquired or otherwise has rights in, and may, in connection with the performance of services hereunder, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how and techniques (including, without limitation, function, process, system and data models), templates, generalized features of the structure, sequence and organization of software; user interfaces and screen designs; general purpose consulting and software tools, utilities and routines, and logic, coherence and methods of operation of systems (collectively, the Deloitte technology).

   b. Ownership of deliverables. Except as provided below, upon full and final payment to Deloitte LLP hereunder, the tangible items specified as deliverables or work product in the engagement letter or proposal to which these terms are attached (the deliverables) will become the property of the client. To the extent that any Deloitte technology is contained in any of the deliverables, Deloitte LLP hereby grants the client, upon full and final payment to Deloitte LLP hereunder, a royalty-free, fully paid-up, worldwide, non-exclusive license to use such Deloitte technology in connection with the deliverables.

c. Ownership of Deloitte property. To the extent that Deloitte LLP utilizes any of its property (including, without limitation, the Deloitte technology or any hardware or software of Deloitte LLP or any affiliate) in connection with the performance of services hereunder, such property shall remain the property of Deloitte LLP and, except for the license expressly granted in the preceding paragraph, the client shall acquire no right or interest in such property. Notwithstanding anything in this agreement to the contrary, the parties acknowledge and agree that (a) Deloitte LLP will own all right, title and interest, including, without limitation, all rights under all copyright, patent and other intellectual property laws, in and to the Deloitte technology and (b) Deloitte LLP may employ, modify, disclose and otherwise exploit the Deloitte technology (including, without limitation, providing services or creating programming or materials for other clients). Deloitte LLP does not agree to any terms that may be construed as precluding or limiting in any way its right to (a) provide consulting or other services of any kind or nature whatsoever to any person or entity as Deloitte LLP in its sole discretion deems appropriate or (b) develop for itself, or for others, materials that are competitive with those produced as a result of the services provided hereunder, irrespective of their similarity to the deliverables.

6. ***Limitation on warranties.*** This is a services engagement. Deloitte LLP warrants that it will perform services hereunder in good faith. Deloitte LLP disclaims all other warranties, either express or implied, including, without limitation, warranties of merchantability and fitness for a particular purpose.

7. ***Limitation on damages and indemnity.***

a. The client agrees that Deloitte LLP or any affiliate, its principals, members and employees shall not be liable to the client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed hereunder for an aggregate amount in excess of the fees paid by the client to Deloitte LLP under this engagement, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte LLP. In no event shall Deloitte LLP or any affiliate, its principals, members or employees be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs). In furtherance and not in limitation of the foregoing, Deloitte LLP will not be liable in respect of any decisions made by the client as a result of the performance by Deloitte LLP of its services hereunder. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence), or otherwise.

b. The client shall indemnify and hold harmless Deloitte LLP and any affiliate, its principals, members and employees from and against any and all actions, damages, claims, liabilities, costs, expenses and losses (including, without limitation, reasonable legal fees and expenses) brought against, incurred by, or paid by any of them at any time, in any way arising out of or relating to the services performed hereunder, except to the extent finally judicially determined to have resulted from the intentional misconduct of Deloitte LLP. This indemnification provision shall apply regardless of the form or action, damage, claim, liability, cost, expense or loss, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

c. The provisions of this paragraph and paragraph 9 shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise. In circumstances where all or any portion of the provisions of this paragraph are finally judicially determined to be unavailable, Deloitte LLP's aggregate liability for any claims, liabilities or expenses relating to this engagement shall not exceed an amount which is proportional to the relative fault that Deloitte LLP's conduct bears to all other conduct giving rise to such claims, liabilities or expenses.

8. ***Cooperation.*** The client shall cooperate with Deloitte LLP in the performance by Deloitte LLP of its services hereunder, including, without limitation, providing Deloitte LLP with reasonable facilities and timely access to data, information and personnel of the client. The client shall be responsible for the performance of its employees and agents and for the accuracy and completeness of all data and information provided to Deloitte LLP for purposes of the performance by Deloitte LLP of its services hereunder.

9. ***Force majeure.*** Deloitte LLP shall not be liable for any delays or non-performance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the client (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), acts or omissions or the failure to cooperate by any third party, fire or other casualty, act of God, strike or labour dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

10. ***Limitation on actions.*** No action, regardless of form, arising under or relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except that an action for non-payment may be brought by a party not later than one year following the date of the last payment due to such party hereunder.

11. ***Independent contractor.*** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor shall be considered to be, an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. ***Confidentiality and internal use.***

a. The client agrees that all services hereunder and deliverables shall be solely for the client's informational purposes and internal use, and are not intended to be and should not be used by any person or entity other than the client. The client further agrees that such services and deliverables shall not be circulated, quoted, disclosed or distributed to, nor shall reference to such services or deliverables be made to, any person or entity other than the client.

b. To the extent that, in connection with this engagement, Deloitte LLP comes into possession of any proprietary or confidential information of the client, Deloitte LLP will not disclose such information to any third party without the client's express written consent, except (a) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining hereto, or (b) to the extent such information (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte LLP in breach hereof, (ii) is disclosed by the client to a third party without substantially the same restrictions as set forth herein, (iii) becomes available to Deloitte LLP on a nonconfidential basis from a source other than the client which Deloitte LLP believes is not prohibited from disclosing such information to Deloitte LLP by obligation to the client, (iv) is known by Deloitte LLP prior to its receipt from the client without any obligation of confidentiality with respect thereto, or (v) is developed by Deloitte LLP independently of any disclosures made by the client to Deloitte LLP of such information.

13. ***Survival and interpretation.*** The agreements and undertakings of the client contained in the engagement letter to which these terms are attached, together with the provisions of paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 hereof, shall survive the expiration or termination of this engagement. For purposes of these terms, Deloitte LLP shall mean Deloitte LLP, Deloitte Consulting, Deloitte Touche Tohmatsu Limited, the member firms of Deloitte Touche Tohmatsu Limited and their affiliates, all of their partners, principals, members, owners, directors, staff and agents, and in all cases any successor or assignee.

14. ***Assignment.*** Except as provided below, neither party may assign, transfer or delegate any of the rights or obligations hereunder (including, without limitation, interests or claims relating to this engagement) without the prior written consent of the other party. Deloitte LLP may assign or subcontract its rights and obligations hereunder to any affiliate or any entity that acquires all or a substantial part of the assets or business of Deloitte LLP without the consent of the client.

15. ***Entire agreement, amendments and notices.*** These terms, and the proposal or engagement letter to which these terms are appended, including exhibits, constitute the entire agreement between Deloitte LLP and the client with respect to the subject matter hereof and supersedes all other oral and written representations, understandings or agreements relating to the subject matter hereof, and may not be amended except by written agreement signed by the parties. In the event of any conflict, ambiguity or inconsistency between these terms and the engagement letter to which these terms are attached, these terms shall govern and control. All notices hereunder shall be (i) in writing, (ii) delivered to the representatives of the parties at the addresses first set forth above, unless changed by either party by notice to the other party and (iii) effective upon receipt.

16. ***Governing law and severability.*** These terms, the engagement letter to which these terms are attached, including exhibits and all matters relating to this engagement (whether in contract, statute, tort (such as negligence), or otherwise), shall be governed by, and construed in accordance with, the laws of Ontario (without giving effect to the choice of law principles thereof). If any provision of such terms or engagement letter is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.

17. ***Non-solicitation.*** Each party acknowledges that the other party's personnel who participate in the engagement are critical to the servicing of its customers. Deloitte and the Client agree not to solicit, hire or otherwise retain the other party's engagement team members during the term of the engagement and for a period of twelve (12) months following any such engagement team member's involvement in the performance of this engagement. This provision may be waived upon written agreement between the parties. In the event a party breaches this provision, the breaching party shall be liable to the aggrieved party for an amount equal to fifty percent (50%) of the annual base compensation of the relevant personnel in his/her new position.

TAB F

From:	Ashkon Hashemi [internal@cfsontario.ca]
Sent:	February-19-14 2:46 PM
To:	Youssef, T. Yasser (CA - Toronto)
Cc:	v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Madurl, Ted; Jeremy Salter
Subject:	Re: CFS - Petition Validation Engagement letters (for execution)
Attachments:	L19-Ltr-2013-09-18-Ingle.pdf; ATT00120.htm

This is Exhibit "F" to the Affidavit of Terry Hatherell sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.,

Hi Yasser,

The petition and bylaw package has been couriered.

For your information, the applicable sections of the Bylaws are as follows:

General

CFS Bylaw I and CFS-O Bylaw II deal with membership issues, including the process for certifying and decertifying. Specifically CFS Bylaw I, Section 6 and CFS-O Bylaw II, Section 5 outline the requirements to initiate a vote on decertification.

Twenty Percent Threshold

CFS Bylaw I, Section 3.a.iii and CFS-O Bylaw II, Section 1.f establish that a petition calling for a vote on decertification must be signed by no less than twenty percent of the individual members of the member local association.

Submitted By Member

CFS-O Bylaw II, Section 5.a.i establishes that a petition calling for a vote on decertification shall, among other things, be submitted by individuals belonging to the member local association in question. In this case, the petition was submitted by Ashleigh Ingle. A copy of Ms. Ingle's cover letter is attached to this email.

Petitioner Requirements

CFS Bylaw I, Section 6.a. and CFS-O Bylaw II, Section 5.a.vi stipulate that in order to be valid, a name on a petition must be reasonably legible, include the proper full name, be accompanied by a valid and corresponding student identification number and a unique signature.

Thanks and please do not hesitate to contact me if you have questions about this or anything else.

Talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

Ashleigh Ingle

VIA REGISTERED MAIL

September 18, 2013

Head Office
Canadian Federation of Students-Ontario
180 Bloor Street West, Suite 900
Toronto, Ontario
M5S 2V6

Re: Petition to Conduct Vote on Decertification at University of Toronto Graduate Students' Union ("GSU")

Per bylaw 2.5.a.i of the Canadian Federation of Students-Ontario ("CFS-O"), please find enclosed an original, unaltered, and notarized petition bearing the signatures of over 20% of the members of the GSU requiring a decertification vote on March 24 to 28, 2014 with polls open from 9:00 a.m. to 5:00 p.m. on each day.

Yours Truly,

Ashleigh Ingle,
Individual member of the CFS

TAB G

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: February-20-14 3:55 PM
To: mike.lesage@utoronto.ca
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Jeremy Salter; Ashkon Hashemi; sarah.burley@utoronto.ca
Subject: CFS - Graduate Students' Union Petition Validation (Request for information)
Attachments: ATT00130.txt; ATT00132.htm

Hi Mike,

As I believe you are aware, Deloitte has been engaged by the Canadian Federation of Students to assist with certain validation procedures on a petition submitted by the University of Toronto Graduate Students' Union, seeking a vote on the question of continued membership. In order to perform our procedures, can you please provide us with the University of Toronto Graduate Students' Union membership list (in electronic format), including contact information, so we can validate/cross reference that list against the petitions submitted. We understand that you are already aware of this request directly from the Canadian Federation of Students.

Thank you Mike and please don't hesitate to contact me if you have any questions, concerns or would like to discuss our request further.

Regards,

Yasser

This is Exhibit "G" to the Affidavit of Terry Hatherell sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.,

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

Please consider the environment before printing.

From: Ashkon Hashemi [mailto:Internal@cfsontario.ca]
Sent: Wednesday, February 19, 2014 10:06 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted; Jeremy Salter
Subject: Re: CFS - Petition Validation Engagement letters (for execution)

Hi Yasser,

Attached is the CFS-O countersigned engagement letter. I have prepared the CFS-O and CFS bylaws and petitions and will be couriering them to you this morning. Should I send them to the address in your email signature or is there a different address you would like me to use?

I am also happy to report that we have (finally) received approval from the University to release the membership list to Deloitte. The University's contact person for this purpose is Mike LeSage, Coordinator, Student Policy Initiatives (mike.lesage@utoronto.ca). The University would like you to copy Sarah Burley, Acting Manager Student Policy Initiatives (sarah.burley@utoronto.ca) on the request. Please also copy me on your correspondence with the University (obviously with the exception of the receipt of the membership list).

As discussed, I will be preparing a brief summary of the applicable Bylaws that I will send your way later this afternoon. Otherwise hope all is well and let me know if you have any questions.

Talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

TAB H

From: Vanessa Hunt [v.hunt@cfs-fcee.ca]
Sent: February-20-14 2:47 PM
To: Youssef, T. Yasser (CA - Toronto)
Subject: Re: CFS - Petition Validation Engagement letters (for execution)
Attachments: Deloitte Letter of Engagement Edits.docx; ATT00007.htm

Hi Yasser,

We have reviewed the letter and have some changes as a result.

The changes I have noted in the attached document are intended to more accurately reflect that only the National Executive of the Canadian Federation of Students has the authority to determine whether a petition is in order (Bylaw 1 Section 6.b.i). The changes do not alter the work in which your firm will engage.

Thank you and please feel free to contact me should you have any questions.

Best,

Vanessa Hunt

National Deputy Chairperson | Vice-présidente Nationale
Canadian Federation of Students |
Fédération canadienne des étudiantes et étudiants
www.cfs-fcee.ca
w. 613.232.7394 x 224
e. v.hunt@cfs-fcee.ca

This is Exhibit "H" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014

A Commissioner, etc.,

Nature and scope of services

We understand that the University of Toronto Graduate Students' Union has submitted a petition to CFS – ~~(National~~national) seeking a vote on the question of continued membership ~~to decertify~~ and that you require a third party service provider to perform certain procedures to assess the integrity and validity of the names on the petition submitted.

Deloitte will assist CFS-National with certain procedures, designed to assess the validity and integrity of the names on the petition submitted, as follows:

- Validation that the petition was submitted by a member of the University of Toronto Graduate Student Union, in accordance with CFS ~~(National~~national) By-Laws
- Verification/cross-referencing of the names on the submitted petition with University of Toronto student records (i.e. student names and student numbers)
- General review of the signatures contained on the petition for reasonableness (i.e. that each signature appears to be unique)
- Review of petitions for duplicate student names and student numbers
- Verification, on a sample of basis, of participation in the petition by members of the University of
  Toronto Graduate Students' Union
- Provide the total number of valid and invalid names on the petition and the total number of members of the Graduate Students' Union, as provided by the University of Toronto ~~Validation that greater than 20% of the University of Toronto Graduate Students' Union participated in the petition~~
- Reporting on our procedures performed and the related results

1. Planning, coordination and project management

Specific procedures: We will work with you to further clarify expectations, timing and deliverables for this engagement. We will conduct planning interviews with you and other individuals, as appropriate, to further discuss and plan the petition validation procedures' objectives, approach and required elements.

Deliverables: Draft project plan outlining key activities, timelines and required elements to assess the validity of the petition submitted.

2. Assessing validity and integrity of petition

Specific procedures: We will perform the following key activities, specifically designed to assess the validity and integrity of the petition submitted:

- Validate that the petition was submitted by a member of the University of Toronto Graduate Students' Union, in accordance with CFS ~~(~~national) By-Laws
- Convert the petition into an analytics-readable format (i.e. Excel)
- Utilize data analytics techniques to verify/cross-reference the names on the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto
- Review the signatures contained on the petition for reasonableness to assess whether each signature appears to be unique
- Utilize data analytics techniques to review the petitions for duplicate student names and student numbers
- Verify participation in signing the petition by contacting a random sample of students (approximately 100 students) to verify that they had participated in the petition process by

signing the petition

- Provide the total number of valid and invalid names on the petition and the total number of members of the Graduate Students' Union, as provided by the University of Toronto~~Validate participation of greater than 20% of the University of Toronto Graduate Students' Union in the petition, by calculating the percentage of valid petition participants against total Graduate Students' Union membership records, as provided by the University of Toronto~~

TAB I

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: February-25-14 11:36 AM
To: mike.lesage@utoronto.ca
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Jeremy Salter; Ashkon Hashemi; sarah.burley@utoronto.ca
Subject: RE: CFS - Graduate Students' Union Petition Validation (Request for Information)
Attachments: ATT00015.txt; ATT00017.htm

H Mike,

I hope all is well. I'm just following-up on our below noted email, requesting the University of Toronto Graduate Students' Union membership list and contact information, to validate their petition to the Canadian Federation of Students. It is our understanding that there were no concerns with sharing the list with us, however, please don't hesitate to contact me at any time if you have any questions or concerns. If you require more time to pull the list together, please let us know when you expect to be able to provide it, so we can revise our procedures or activities accordingly.

Thank you Mike and please don't hesitate to contact me at any time if you would like to discuss our request further.

Regards,

Yasser

This is Exhibit "I" to the Affidavit of Terry Hatherell sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.,

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

Please consider the environment before printing.

From: Youssef, T. Yasser (CA - Toronto)
Sent: Thursday, February 20, 2014 3:55 PM
To: 'mike.lesage@utoronto.ca'
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Jeremy Salter; 'Ashkon Hashemi'; 'sarah.burley@utoronto.ca'
Subject: CFS - Graduate Students' Union Petition Validation (Request for Information)

Hi Mike,

As I believe you are aware, Deloitte has been engaged by the Canadian Federation of Students to assist with certain validation procedures on a petition submitted by the University of Toronto Graduate Students' Union, seeking a vote on the question of continued membership. In order to perform our procedures, can you please provide us with the University of Toronto Graduate Students' Union membership list (in electronic format), including contact information, so we can validate/cross reference that list against the petitions submitted. We understand that you are already aware of this request directly from the Canadian Federation of Students.

Thank you Mike and please don't hesitate to contact me if you have any questions, concerns or would like to discuss our request further.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte

30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

Please consider the environment before printing.

From: Ashkon Hashemi [mailto:internal@cfsontario.ca]
Sent: Wednesday, February 19, 2014 10:06 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted; Jeremy Salter
Subject: Re: CFS - Petition Validation Engagement letters (for execution)

Hi Yasser,

Attached is the CFS-O countersigned engagement letter. I have prepared the CFS-O and CFS bylaws and petitions and will be couriering them to you this morning. Should I send them to the address in your email signature or is there a different address you would like me to use?

I am also happy to report that we have (finally) received approval from the University to release the membership list to Deloitte. The University's contact person for this purpose is Mike LeSage, Coordinator, Student Policy Initiatives (mike.lesage@utoronto.ca). The University would like you to copy Sarah Burley, Acting Manager Student Policy Initiatives (sarah.burley@utoronto.ca) on the request. Please also copy me on your correspondence with the University (obviously with the exception of the receipt of the membership list).

As discussed, I will be preparing a brief summary of the applicable Bylaws that I will send your way later this afternoon. Otherwise hope all is well and let me know if you have any questions.

Talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

TAB J

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: February-26-14 4:43 PM
To: Jeremy Salter
Cc: Ashkon Hashemi; v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto)
Subject: RE: CFS - Graduate Students' Union Petition Validation (Request for information)

Hi Jeremy,

I just wanted to confirm that I have received the information from the University of Toronto, including student names, student numbers and contact information. We will continue our validation procedures and keep you posted. I would also like to schedule some time with you and the team on Friday or early next week to discuss the status of the work and what we're currently seeing. Please let me know what works best for you and I will schedule something accordingly.

Regards,

Yasser

From: Jeremy Salter [mailto:organiser@cfsontario.ca]
Sent: Wednesday, February 26, 2014 10:52 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: Ashkon Hashemi
Subject: Re: CFS - Graduate Students' Union Petition Validation (Request for information)

Hi Yasser

Just wanted to check in about if you have received a list from the U of T administration. I also noticed that you requested contact information. This will more than likely be a sticking point for them. I don't see any way that they would provide it and we don't really need it. This could be the treason for delays. Ashkon will be following up with the later today if you have not revived anything. Keep us posted.

This is Exhibit ..... to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014

A Commissioner, etc.

Jeremy

Jeremy Salter
Organizer
Canadian Federation of Students-Ontario

Sent from my iPhone

On Feb 25, 2014, at 11:36 AM, "Youssef, T. Yasser (CA - Toronto)" <tyyoussef@deloitte.ca> wrote:

> H Mike,
>
> I hope all is well. I'm just following-up on our below noted email, requesting the University of Toronto Graduate Students' Union membership list and contact information, to validate their petition to the Canadian Federation of Students. It is our understanding that there were no concerns with sharing the list with us, however, please don't hesitate to contact me at any time if you have any questions or concerns. If you require more time to pull the list together, please let us know when you expect to be able to provide it, so we can revise our procedures or activities accordingly.
>
> Thank you Mike and please don't hesitate to contact me at any time if you would like to discuss our request further.
>
> Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
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Sent: Thursday, February 20, 2014 3:55 PM
To: 'mike.lesage@utoronto.ca'
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Jeremy Salter; 'Ashkon Hashemi'; 'sarah.burley@utoronto.ca'
Subject: CFS - Graduate Students' Union Petition Validation (Request for information)

Hi Mike,

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Thank you Mike and please don't hesitate to contact me if you have any questions, concerns or would like to discuss our request further.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

Please consider the environment before printing.

From: Ashkon Hashemi [mailto:internal@cfsontario.ca]
Sent: Wednesday, February 19, 2014 10:06 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted; Jeremy Salter
Subject: Re: CFS - Petition Validation Engagement letters (for execution)

Hi Yasser,

Attached is the CFS-O countersigned engagement letter. I have prepared the CFS-O and CFS bylaws and petitions and will be couriering them to you this morning. Should I send them to the address in your email signature or is there a different address you would like me to use?

I am also happy to report that we have (finally) received approval from the University to release the membership list to Deloitte. The University's contact person for this purpose is Mike LeSage, Coordinator, Student Policy Initiatives (mike.lesage@utoronto.ca). The University would like you to copy Sarah Burley, Acting Manager Student Policy Initiatives (sarah.burley@utoronto.ca) on the request. Please also copy me on your correspondence with the University (obviously with the exception of the receipt of the membership list).

As discussed, I will be preparing a brief summary of the applicable Bylaws that I will send your way later this afternoon. Otherwise hope all is well and let me know if you have any questions.

Talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

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TAB K

From: Vanessa Hunt [v.hunt@cfs-fcee.ca]
Sent: February-26-14 12:35 PM
To: Youssef, T. Yasser (CA - Toronto)
Subject: Re: CFS - Petition Validation Engagement letters (for execution)
Attachments: DOC021.PDF; ATT00025.htm

Hi Yasser,

I apologize for the delay.

Attached is the signed copy of the engagement letter.

Best,

Vanessa Hunt

National Deputy Chairperson | Vice-présidente Nationale
Canadian Federation of Students |
Fédération canadienne des étudiantes et étudiants
www.cfs-fcee.ca
w. 613.232.7394 x 224
e. v.hunt@cfs-fcee.ca

This is Exhibit "K" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014

A Commissioner, etc.,

Deloitte.

Deloitte LLP
30 Wellington Street West
P.O. Box 400
Sin Commerce Court
Toronto ON M5L 1B1
Canada

Tel: 416-601-6150
Fax: 416-601-6400
www.deloitte.ca

February 21, 2014

Private and confidential

Ms. Vanessa Hunt
National Deputy Chairperson
Canadian Federation of Students (national)
338 Somerset St.
Ottawa, ON K2P 0J9
Canada

Dear Ms. Hunt:

Subject: Petition validation procedures

Deloitte LLP (Deloitte) is pleased to confirm its arrangements to assist the Canadian Federation of Students (national) (CFS (national) or the Company) by providing the services outlined in this letter agreement and its attached Appendix (collectively, this Agreement). We appreciate the confidence you have shown in us and are excited about this opportunity to serve you.

Nature and scope of services

We understand that the University of Toronto Graduate Students' Union has submitted a petition to CFS (national) seeking a vote on the question of continued membership and that you require a third party service provider to perform certain procedures to assess the integrity and validity of the names on the petition submitted.

Deloitte will assist CFS (national) with certain procedures, designed to assess the validity and integrity of the names on the petition submitted, as follows:

- Validation that the petition was submitted by a member of the University of Toronto Graduate Students' Union, in accordance with CFS (national) By-Laws
- Verification/cross-referencing of the names on the submitted petition with University of Toronto student records (i.e. student names and student numbers)
- General review of the signatures contained on the petition for reasonableness (i.e. that each signature appears to be unique)
- Review of petitions for duplicate student names and student numbers
- Verification, on a sample of basis, of participation in the petition by members of the University of Toronto Graduate Students' Union
- Provide the total number of valid and invalid names on the petition and the total number of members of the Graduate Students' Union, as provided by the University of Toronto
- Reporting on our procedures performed and the related results

More specifically, we will work with you to undertake the following procedures:

1. Planning, coordination and project management

Specific procedures: We will work with you to further clarify expectations, timing and deliverables for this engagement. We will conduct planning interviews with you and other individuals, as appropriate, to further discuss and plan the petition validation procedures' objectives, approach and required elements.

Deliverables: Draft project plan outlining key activities, timelines and required elements to assess the validity of the petition submitted.

2. Assessing validity and integrity of petition

Specific procedures: We will perform the following key activities, specifically designed to assess the validity and integrity of the petition submitted:

- Validate that the petition was submitted by a member of the University of Toronto Graduate Students' Union, in accordance with CFS (national) By-Laws
- Convert the petition into an analytics-readable format (i.e. Excel)
- Utilize data analytics techniques to verify/cross-reference the names on the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto
- Review the signatures contained on the petition for reasonableness to assess whether each signature appears to be unique
- Utilize data analytics techniques to review the petitions for duplicate student names and student numbers
- Verify participation in signing the petition by contacting a random sample of students (approximately 100 students) to verify that they had participated in the petition process by signing the petition
- Provide the total number of valid and invalid names on the petition and the total number of members of the Graduate Students' Union, as provided by the University of Toronto

3. Developing draft and final reports

Specific procedures, deliverables & timing: We will prepare a draft report for discussion and a final report, outlining the key procedures undertaken and the related results. Our report will comprise:

- An outline of the procedures performed
- Results of the procedures performed and their impact on the validity and integrity of the petition
- Overall conclusions, based on the procedures performed, as to whether the petition appears to be valid and in accordance with the CFS (national) By-Laws

Our performance of the procedures contained within this Agreement will not result in the expression of an opinion or provide any form of assurance in any area, including the legitimacy of the University of Toronto Graduate Students' Union petition to decertify from the CFS (national).

You may desire that we perform additional services that are different from, or in addition to, the services described above (Additional Services), including for example, an expression of opinion on the work performed. We will provide you such Additional Services, as you may reasonably request, upon such terms and conditions (including compensation terms) as are mutually agreed upon. Such terms must be documented in writing and signed by both parties. In no event shall we be obligated to perform any Services or Additional Services that would cause us to be in conflict with any law, rule or regulation, or any internal Deloitte policy.

CFS (national) responsibilities

CFS (national) will be responsible for contacting the University of Toronto and arranging for the University of Toronto to provide Deloitte with the necessary student records to enable us to perform the procedures contained within this Agreement. We will not be responsible for obtaining any required student or University of Toronto approvals regarding the provision of the student records to Deloitte.

Engagement team

Terry Hatherell will serve as the overall Engagement Partner for the services described in this Agreement. Terry is a Partner within Deloitte Canada who has extensive risk, internal audit and corporate governance experience. Yasser Youssef, Senior Manager, will serve as overall Engagement Manager and will support Terry on this engagement. Other senior and staff resources, including Deloitte offshore resources, will be utilized, as appropriate, to execute this project.

Professional fees and timing

Our total estimated professional fees to complete this assignment are between CND$11,500 - $14,000. We understand that our fees will be shared equally between CFS (national) and CFS (Ontario). Fees attributable to CFS (national)are therefore between CDN $5,750 - $7,000 plus applicable taxes and out-of-pocket expenses. Expenses for items such as technology, photocopies, printing, courier, postage, communications and most other administrative costs will be billed as a flat percentage (7%) of our professional service fees.

We have assumed that the petitions submitted to CFS (national) and CFS (Ontario) are consistent (to be confirmed through validation procedures) and, therefore, data entry of petition information into an analytics-readable format (i.e. Excel) and petition validation procedures outlined in this agreement are assumed to occur only once for both CFS (national) and CFS (Ontario).

To the extent that the above assumption is inaccurate and additional fees are expected, or if additional fees are expected based on requested scope changes, we will discuss this with you prior to incurring the related time and fees.

We are prepared to commence this assignment immediately and when required by CFS (national), and anticipate completion of all key activities within 3-4 weeks of commencement of this project and delivery of relevant records (petition and University of Toronto student records).

In closing

If you are in agreement with the terms and conditions contained within this agreement and the general business terms outlined in the attached Appendix, please sign both copies of this agreement and return one copy to Terry Hatherell for our files.

We appreciate the opportunity to be of service to you and look forward to working with you.
Please do not hesitate to contact Terry Hatherell at 416-643-8434 (thatherell@deloitte.ca) if you have any questions or if you wish further clarification.

Yours very truly,

Deloitte LLP

The services and terms set forth in this contract are agreed to by:

Canadian Federation of Students (national)

Signature

National Deputy Chairperson
Title of Signing Officer

February 26, 2014
Date

TAB L

From: Vanessa Hunt [v.hunt@cfs-fcee.ca]
Sent: March-05-14 1:54 PM
To: Youssef, T. Yasser (CA - Toronto)
Cc: internal@cfsontario.ca; Jeremy Salter; Hatherell, Terry (CA - Toronto)
Subject: Re: CFS - Confirmation of your participation in UofT Graduate Student Union petition

Hi Yasser,

We have reviewed the paragraph and have some changes.

Please see the edits below.

The purpose of this email is to confirm that you signed a petition circulated by a member of the University of Toronto Graduate Student Union, which includes your name and signature, calling for a vote on the question of continued membership in the Canadian Federation of Students and the Canadian Federation of Students-Ontario. Please confirm that you signed the petition by using the affixed voting buttons ("Yes" to confirm that you signed or "No" to confirm that you did not sign) or through reply to this email indicated "Yes - I did sign the petition submitted" or "No - I did not sign the petition submitted". In the even that we do not hear back from you, we will follow-up via telephone over the next two days.

The individual members of the Canadian Federation of Students, collectively belonging to a member local association, have the sole authority to initiate a vote on decertification by submitting to the Executive of the Canadian Federation of Students a petition, signed by not less than twenty percent (20%) of the individual members of the association, calling for the vote. Your input is critical to assessing the validity of the petition submitted.

Thank you for your input into the petition validation process and please don't hesitate to contact us if you have any questions.

Best,

Vanessa

This is Exhibit "L" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014
A Commissioner, etc.,

National Deputy Chairperson | Vice-présidente Nationale
Canadian Federation of Students |
Fédération canadienne des étudiantes et étudiants
www.cfs-fcee.ca
w. 613.232.7394 x 224
e. v.hunt@cfs-fcee.ca

On 2014-03-05, at 10:13 AM, Youssef, T. Yasser (CA - Toronto) wrote:

Hi Ashkon, Vanessa,

As discussed, noted below please find the email that we are proposing to utilize to obtain confirmation of participation in the petitions. We will use this as the first step to obtaining confirmation and call those who we do not receive a response from.

Please don't hesitate to contact me if you have any questions or concerns.

Regards,

Yasser

The purpose of this email is to confirm that you have participated in the University of Toronto Graduate Student Union petition, which includes your name and signature, calling for a vote on decertification from the National and Ontario Canadian Federation of students. Please confirm that you have participated in the petition by using the affixed voting buttons ("Yes" to confirm participation or "No" to confirm that you did **not** participate) or through reply to this email indicated "Yes - I did participate in the petition submitted" or "No – I did not participate in the petition submitted". In the event that we do not hear back from you, we will follow-up via telephone over the next two days.

The individual members of the Canadian Federation of Students, collectively belonging to a member local association, have the sole authority to initiate a vote on decertification by submitting to the Executive of the Canadian Federation of Students a petition, signed by not less than twenty percent (20%) of the individual members of the association, calling for the vote. Your input is critical to assessing the validity of the petition submitted.

Thank you for your input into the petition validation process and please don't hesitate to contact us if you have any questions.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

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TAB M

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: March-06-14 2:33 PM
To: Ashkon Hashemi; Jeremy Salter; v.hunt@cfs-fcee.ca
Cc: Hatherell, Terry (CA - Toronto)
Subject: RE: CFS - Graduate Students' Union Petition Validation (Request for information)

Hi All,

I hope all is well. Can you please let me when you are available sometime this afternoon for a quick discussion. I have received the preliminary results from our off-shore team and it appears that the petitions may not meet the 20% threshold due to invalid student names/number and/or illegible student names/number. I am performing a detailed review of the work they performed, however, given the preliminary results we should discuss next steps right away. We have also held-off on sending out the confirmation email, as we didn't think it would add any value at this time.

Thanks,

Yasser

This is Exhibit "M" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014
A Commissioner, etc.,

From: Ashkon Hashemi [mailto:internal@cfsontario.ca]
Sent: Thursday, February 27, 2014 9:53 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: Jeremy Salter; v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto)
Subject: Re: CFS - Graduate Students' Union Petition Validation (Request for Information)

Hi Yasser,

Thanks for the updates. Friday is a bit hectic around here, but any time on Monday would work. Jeremy and I can come to your office if that would be useful. Vanessa is available to call in.

Let me know what works and talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

On Feb 26, 2014, at 4:43 PM, Youssef, T. Yasser (CA - Toronto) <tyyoussef@deloitte.ca> wrote:

Hi Jeremy,

I just wanted to confirm that I have received the information from the University of Toronto, including student names, student numbers and contact information. We will continue our validation procedures and keep you posted. I would also like to schedule some time with you and the team on Friday or early next week to discuss the status of the work and what we're currently seeing. Please let me know what works best for you and I will schedule something accordingly.

Regards,

Yasser

From: Jeremy Salter [mailto:organiser@cfsontario.ca]
Sent: Wednesday, February 26, 2014 10:52 AM
To: Youssef, T. Yasser (CA - Toronto)

Cc: Ashkon Hashemi
Subject: Re: CFS - Graduate Students' Union Petition Validation (Request for Information)

Hi Yasser

Just wanted to check in about if you have received a list from the U of T administration. I also noticed that you requested contact information. This will more than likely be a sticking point for them. I don't see any way that they would provide it and we don't really need it. This could be the treason for delays. Ashkon will be following up with the later today if you have not revived anything. Keep us posted.

Jeremy

Jeremy Salter
Organizer
Canadian Federation of Students-Ontario

Sent from my iPhone

On Feb 25, 2014, at 11:36 AM, "Youssef, T. Yasser (CA - Toronto)" <tyyoussef@deloitte.ca> wrote:

> H Mike,
>
> I hope all is well. I'm just following-up on our below noted email, requesting the University of Toronto Graduate Students' Union membership list and contact information, to validate their petition to the Canadian Federation of Students. It is our understanding that there were no concerns with sharing the list with us, however, please don't hesitate to contact me at any time if you have any questions or concerns. If you require more time to pull the list together, please let us know when you expect to be able to provide it, so we can revise our procedures or activities accordingly.
>
> Thank you Mike and please don't hesitate to contact me at any time if you would like to discuss our request further.
>
> Regards,
>
> Yasser
>
> **T. Yasser Youssef**
> Senior Manager | Enterprise Risk Services
> Deloitte
> 30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
> Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
> tyyoussef@deloitte.ca | www.deloitte.ca
> Twitter | Facebook | LinkedIn | YouTube
>
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>
> ---
>
> **From:** Youssef, T. Yasser (CA - Toronto)
> **Sent:** Thursday, February 20, 2014 3:55 PM
> **To:** 'mike.lesage@utoronto.ca'
> **Cc:** v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Jeremy Salter; 'Ashkon Hashemi'; 'sarah.burley@utoronto.ca'
> **Subject:** CFS - Graduate Students' Union Petition Validation (Request for Information)
>
> Hi Mike,
>
> As I believe you are aware, Deloitte has been engaged by the Canadian Federation of Students to assist with certain validation procedures on a petition submitted by the University of Toronto Graduate Students' Union, seeking a vote on the question of continued membership. In order to perform our procedures, can

you please provide us with the University of Toronto Graduate Students' Union membership list (in electronic format), including contact information, so we can validate/cross reference that list against the petitions submitted. We understand that you are already aware of this request directly from the Canadian Federation of Students.

Thank you Mike and please don't hesitate to contact me if you have any questions, concerns or would like to discuss our request further.

Regards,

Yasser

T. Yasser Youssef
Senior Manager | Enterprise Risk Services
Deloitte
30 Wellington Street West, Toronto, ON, M5L 1B1, Canada
Tel/Direct 416-867-8156 | Fax 416-601-6400 | Mobile 647-938-2026
tyyoussef@deloitte.ca | www.deloitte.ca
Twitter | Facebook | LinkedIn | YouTube

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From: Ashkon Hashemi [mailto:internal@cfsontario.ca]
Sent: Wednesday, February 19, 2014 10:06 AM
To: Youssef, T. Yasser (CA - Toronto)
Cc: v.hunt@cfs-fcee.ca; Hatherell, Terry (CA - Toronto); Maduri, Ted; Jeremy Salter
Subject: Re: CFS - Petition Validation Engagement letters (for execution)

Hi Yasser,

Attached is the CFS-O countersigned engagement letter. I have prepared the CFS-O and CFS bylaws and petitions and will be couriering them to you this morning. Should I send them to the address in your email signature or is there a different address you would like me to use?

I am also happy to report that we have (finally) received approval from the University to release the membership list to Deloitte. The University's contact person for this purpose is Mike LeSage, Coordinator, Student Policy Initiatives (mike.lesage@utoronto.ca). The University would like you to copy Sarah Burley, Acting Manager Student Policy Initiatives (sarah.burley@utoronto.ca) on the request. Please also copy me on your correspondence with the University (obviously with the exception of the receipt of the membership list).

As discussed, I will be preparing a brief summary of the applicable Bylaws that I will send your way later this afternoon. Otherwise hope all is well and let me know if you have any questions.

Talk soon,

Ashkon Hashemi
Internal Coordinator • Canadian Federation of Students-Ontario
t: 416-925-3825 • f: 416-925-6774 • e: internal@cfsontario.ca

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TAB N

From: Youssef, T. Yasser (CA - Toronto) [tyyoussef@deloitte.ca]
Sent: March-07-14 11:47 AM
To: Ashkon Hashemi; v.hunt@cfs-fcee.ca; Jeremy Salter
Cc: Hatherell, Terry (CA - Toronto)
Subject: RE: CFS - Petition Validation Discussion
Attachments: ATT00079.txt; ATT00081.htm

Hi All,

I hope all is well. Given how close the results were, we have made some additional changes to the petition validation procedures to provide you with more information around the validity of the petition and enhanced our QA process. For example, we found a number of entries (close to 70) where we were able to agree the student name to the University records, however, the student number was entered incorrectly. We wanted to provide you with that additional detail as, based on how you want to treat those instances, there will be an impact on the results.

I'm still working through this with the our team and will schedule a call with you late this afternoon (please let me know what time you're available) to discuss the results. My apologies for the delay, however, given how close the results are we wanted to provide with as much information as possible to allow you to make informed decisions.

Thanks,

Yasser

-----Original Appointment-----
From: Youssef, T. Yasser (CA - Toronto)
Sent: Thursday, March 06, 2014 2:50 PM
To: Youssef, T. Yasser (CA - Toronto); Ashkon Hashemi <internal@cfsontario.ca>; v.hunt@cfs-fcee.ca; Jeremy Salter
Cc: Hatherell, Terry (CA - Toronto)
Subject: CFS - Petition Validation Discussion
When: Thursday, March 06, 2014 5:00 PM-5:30 PM (UTC-05:00) Eastern Time (US & Canada).
Where: Conference Call - 1-877-804-0660X7887317 or 1-416-643-3390X7887317

Objective of the meeting is to discuss the preliminary petition validation procedures.

Yasser

Join online meeting
https://meet.deloitte.ca/tyyoussef/Q73KLLSQ

Join by Phone
+1-416-643-3390
+1-877-804-0660 Toll Free
+1-877-393-7360 Sans frais
Find a local number

Conference ID: 7887317

Forgot your dial-in PIN? | First online meeting?

This is Exhibit "N" to the Affidavit of Terry Hatherell Sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.,

TAB O

Deloitte.

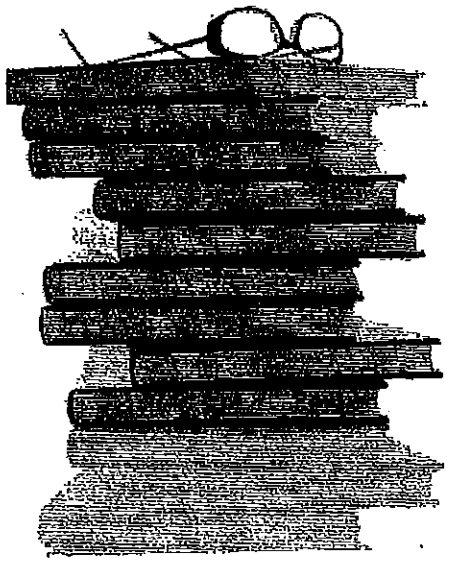
This is Exhibit "O" to the Affidavit of Terry Hatherell Sworn before me this 26th day of May A.D. 2017

A Commissioner, etc.,

Canadian Federation of Students (National)

Petition validation procedures

Results of validation procedures over the University of Toronto Graduate Students' Union petition to the Canadian Federation of Students (National) seeking a vote on the question of continued membership



March 2014

Background

The Canadian Federation of Students (National) (CFS) requested assistance with certain validation procedures over a petition submitted by the University of Toronto Graduate Students' Union members, seeking a vote on the question of continued membership. The validation procedures requested were designed to assess the validity and integrity of the petition submitted in accordance with the following CFS Bylaws:

- **General**
  - CFS Bylaw I dealing with membership issues, including the process for certifying and decertifying. Specifically CFS Bylaw I, Section 6 which outlines the requirements to initiate a vote on decertification.
- **Petitioner requirements**
  - CFS Bylaw I, Section 6.a stipulates that in order to be valid, a name on a petition must be reasonably legible, include the proper full name, be accompanied by a valid and corresponding student identification number and a unique signature.
- **Twenty percent threshold**
  - CFS Bylaw I, Section 3.a.iii establishes that a petition calling for a vote on decertification must be signed by no less than twenty percent (20%) of the individual members of the member local association.

Scope and objectives

The primary objective of the validation procedures requested and performed was to determine whether the petition submitted met the requirements stipulated in the above CFS Bylaws. As discussed and agreed to with CFS, Deloitte performed the following key activities:

- Validated that the petition was submitted by a member of the University of Toronto Graduate Students' Union;
- Converted a copy of the petition provided by CFS into an analytics-readable format (i.e. Excel) and assessed whether the names on the petitions were reasonably legible;
- Reviewed the signatures contained within the petition provided by CFS for reasonableness to assess whether each signature appeared to be unique;
- Utilized data analytics techniques to verify/cross-reference the names on the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto;
- Utilized data analytics techniques to review the petitions for duplicate student names and student numbers; and,
- Provided the total number of valid petitioners, based on the procedures performed, to CFS for their consideration.

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Summary results

The table below outlines the results of our procedures performed for CFS's consideration. We have provided a range for our results, as certain attributes tested (i.e.names on the petition must be reasonably legible) may be open to interpretation. Our range of results provides for both a strict and liberal interpretation of the Bylaws with respect to the petition submitted:

Attributes	Observations
Submitted by member of the University of Toronto Graduate Students' Union:	Yes - Submitted by Ms. Ashleigh Ingle – a member of the University of Toronto Graduate Student Union
Total number of names submitted	3,165
Exceptions based on petitioner requirements	
• Not members of Graduate Students' Union, based on information provided	320 – 340
• Duplicate records	15 – 20
• Not "reasonably legible"	0 – 40
• Did not include "proper full name"	65 – 75
• Did not include a "valid student identification number"	25 – 55
• Did not include a "unique signature"	5 – 10
Twenty percent threshold	
• Total population of Graduate Students' Union members*	14,927
• Valid petitioners (based on above)	2,625 – 2,735
• % of Graduate Students' Union members	17.6% – 18.3%

**Based on Graduate Student's Union records provided by the University of Toronto*

Our performance of the above-noted procedures did not constitute an audit and, accordingly, did not result in the expression of an opinion or any other form of assurance on the validity and integrity of the petition submitted by the University of Toronto Graduate Students' Union members.

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TAB P

Deloitte.

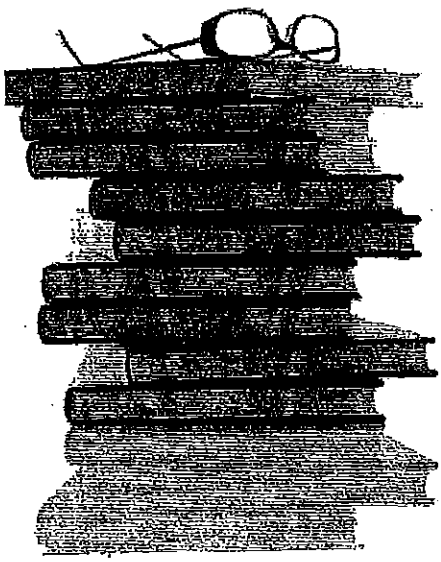
This is Exhibit "P" to the Affidavit of Terry Hatherell Sworn before me this 26th day of May A.D. 2014

A Commissioner, etc.,

Canadian Federation of Students – Ontario

Petition validation procedures

Results of validation procedures over the University of Toronto Graduate Students' Union petition to the Canadian Federation of Students - Ontario seeking a vote on the question of continued membership



March 2014

Background

The Canadian Federation of Students – Ontario (CFS-ON) requested assistance with certain validation procedures over a petition submitted by the University of Toronto Graduate Students' Union members, seeking a vote on the question of continued membership. The validation procedures requested were designed to assess the validity and integrity of the petition submitted in accordance with the following CFS-ON Bylaws:

- **Submitted by member**
  - CFS-ON Bylaw II, Section 5.a.i establishes that a petition calling for a vote on decertification shall, among other things, be submitted by individuals belonging to the member local association in question.
- **Petitioner requirements**
  - CFS-ON Bylaw II, Section 5.a.vi stipulates that in order to be valid, a name on a petition must be reasonably legible, include the proper full name, be accompanied by a valid and corresponding student identification number and a unique signature.
- **Twenty percent threshold**
  - CFS-ON Bylaw II, Section 1.f establishes that a petition calling for a vote on decertification must be signed by no less than twenty percent (20%) of the individual members of the member local association.

Scope and objectives

The primary objective of the validation procedures requested and performed was to determine whether the petition submitted met the requirements stipulated in the above CFS-ON Bylaws. As discussed and agreed to with CFS-ON, Deloitte performed the following key activities:

- Validated that the petition was submitted by a member of the University of Toronto Graduate Students' Union;
- Converted a copy of the petition provided by CFS-ON into an analytics-readable format (i.e. Excel) and assessed whether the names on the petitions were reasonably legible;
- Reviewed the signatures contained within the petition provided by CFS-ON for reasonableness to assess whether each signature appeared to be unique;
- Utilized data analytics techniques to verify/cross-reference the names on the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto;
- Utilized data analytics techniques to review the petitions for duplicate student names and student numbers; and,
- Provided the total number of valid petitioners, based on the procedures performed, to CFS-ON for their consideration.

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Summary results

The table below outlines the results of our procedures performed for CFS-ON's consideration. We have provided a range for our results, as certain attributes tested (i.e.names on the petition must be reasonably legible) may be open to interpretation. Our range of results provides for both a strict and liberal interpretation of the Bylaws with respect to the petition submitted:

Attributes	Observations
Submitted by member of the University of Toronto Graduate Students' Union:	Yes - Submitted by Ms. Ashleigh Ingle – a member of the University of Toronto Graduate Student Union
Total number of names submitted	3,325
Exceptions, based on petitioner requirements	
• Not members of Graduate Students' Union, based on information provided	320 – 340
• Duplicate records	15 – 20
• Not "reasonably legible"	0 – 40
• Did not include "proper full name"	80 – 90
• Did not include a "valid student identification number"	30 – 60
• Did not include a "unique signature"	5 – 15
Twenty-percent threshold	
• Total population of Graduate Students' Union members*	14,927
• Valid petitioners (based on above)	2,760 – 2,875
• % of Graduate Students' Union members	18.5% – 19.3%

**Based on Graduate Student's Union records provided by the University of Toronto*

Our performance of the above-noted procedures did not constitute an audit and, accordingly, did not result in the expression of an opinion or any other form of assurance on the validity and integrity of the petition submitted by the University of Toronto Graduate Students' Union members.

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TAB Q

This is Exhibit "Q" to the
Affidavit of Terry Hatherell
Sworn before me this 26th
day of May A.D. 2014

A Commissioner, etc.,

From: "Youssef, T. Yasser (CA - Toronto)" <tyyoussef@deloitte.ca>
Date: April 7, 2014 11:30:36 AM EDT
To: Vanessa Hunt <v.hunt@cfs-fcee.ca>
Cc: "Hatherell, Terry (CA - Toronto)" <thatherell@deloitte.ca>
Subject: RE: CFS National Petition

Hi Vanessa,

I hope all is well. We have completed the validation procedures over the CFS (National) petition. We have added the missing pages, as discussed, and performed a separate validation exercise over the CFS (National) petition (we did not use the CFS-ON petition as the bases for our validation procedures as outlined in our original engagement letter). As discussed, this will results in an additional $2,000 in fees.

Overall, valid petitions were 19.53% of the University of Toronto Student Union records. We have highlighted the results of our validation procedures below for your reference.

Thank you Vanessa and please don't hesitate to contact me if you have any questions. I will also return the original CFS (Nationa) petition to you for your records as well as a revised final report.

Regards,

Yasser

Attributes	Observations
Submitted by member of the University of Toronto Graduate Students' Union:	Yes - Submitted by Ms. Ashleigh Ingle – a member of the University of Toronto Graduate Student Union
Total number of names submitted	3,384
Exceptions based on petitioner requirements:	
• Not members of Graduate Students' Union, based on information provided	336
• Duplicate records	37
• Not "reasonably legible"	NA
• Did not include "proper full name"	80
• Did not include a "valid student identification number"	10
• Did not include a "unique signature"	6
Twenty percent threshold:	
• Total population of Graduate Students' Union members*	14,927
• Valid petitioners (based on above)	2,915
• % of Graduate Students' Union members	19.53%

**Based on Graduate Student's Union records provided by the University of Toronto*

From: Vanessa Hunt [mailto:v.hunt@cfs-fcee.ca]
Sent: Wednesday, April 02, 2014 2:02 PM
To: Youssef, T. Yasser (CA - Toronto)
Subject: CFS National Petition

Hello Yasser,

It has been brought to our attention that there is a discrepancy between the number of signatures that your office verified on the national petition and the number of signatures that was reviewed by the registrar's office, possibly due to human error during the photocopying process.

Could your office go through the original petition and compare it to the copy we sent you to see if pages were missing and if so verify the names in same manner that was conducted with the initial copy? I can send it off immediately and have it delivered to your office by tomorrow.

We want to be as thorough as possible and ensure that the results provided to the membership are completely accurate.

Thank you for your assistance in this process and please feel free to contact me should you have any questions.

Regards,

Vanessa Hunt

National Deputy Chairperson | Vice-présidente Nationale
Canadian Federation of Students |
Fédération canadienne des étudiantes et étudiants
www.cfs-fcee.ca
w. 613.232.7394 x 224
e. v.hunt@cfs-fcee.ca

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