

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE)
)
MR. JUSTICE B. GLUSTEIN)

MONDAY, THE 14th
DAY OF MARCH, 2022

B E T W E E N:

LYNN WINTERCORN, PETER NEWMAN, EMILY FLAMMINI and ALEX KEPIC

Plaintiffs

- and -

GLOBAL LEARNING GROUP INC.,
GLOBAL LEARNING TRUST SERVICES INC., as TRUSTEE OF GLOBAL LEARNING
TRUST (2004), ROBERT LEWIS, IDI STRATEGIES INC., JDS CORPORATION.,
ESCROWAGENT INC., JAMES PENTURN, RICHARD E. GLATT, DENIS JOBIN, ALLAN
BEACH, MORRIS KEPES & WINTERS LLP, FASKEN MARTINEAU DUMOULIN LLP,
CASSELS BROCK & BLACKWELL LLP, WISE, BLACKMAN LLP, EVANS & EVANS
INC., GRAHAM TURNER, ROBERT KEPES and MORRIS & MORRIS LLP

Defendants

Proceeding under the *Class Proceedings Act, 1992*

ORDER

THIS MOTION, made by the Plaintiffs for an Order approving the settlement agreement between the Plaintiffs and the Defendant, Wise, Blackman LLP (the "Settling Defendant"), was heard this day by video conference at 130 Queen Street West, Toronto, ON M5H 2N5.

ON READING the Affidavit of Lynn Wintercorn sworn March 2, 2022, the Affidavit of Margaret Waddell, sworn March 3, 2022, the Affidavit of Margaret Waddell, sworn March 7, 2022, and the Plaintiffs' factum and authorities, and upon being advised of the consent to this Order by the Settling Defendant, and on hearing the submissions of the lawyers for the parties,



1. **THIS COURT ORDERS AND DECLARES** that, as the opt-out period for this class action (the “**Action**”) has expired, this Order is binding upon all of the Class Members and each of their respective heirs, executors, administrators and assigns, including those who are minors or mentally incapable, and that the requirements of Rules 7.04(1) and 7.08(4) of the *Rules of Civil Procedure* with respect to this Order are hereby dispensed with.

2. **THIS COURT DECLARES** that notice to the Class of the hearing for approval of the Settlement Agreement made between the Plaintiffs and the Settling Defendant (the “**Settlement Agreement**”) was not required under s. 19 of the *Class Proceedings Act, 1992*, and is hereby dispensed with.

3. **THIS COURT ORDERS** that the Settlement Agreement, a copy of which is attached hereto as **Schedule “A”**, is fair, reasonable and in the best interests of the Class and is hereby approved, and shall be implemented in accordance with its terms, except to the extent that this Order varies, or is otherwise inconsistent with those terms, in which case this Order takes precedence over the terms of the Settlement Agreement.

4. **THIS COURT ORDERS** that notice of approval of the Settlement Agreement shall be given to the Class in accordance with the Notice Plan attached as **Schedule “B”**.

5. **THIS COURT ORDERS** that the Class Members shall be given notice of the settlement approval and class counsel fee approval in substantially the forms of the Notices attached hereto as **Schedule “C”**.

6. **THIS COURT ORDERS** that the expenses associated with translating and disseminating the Notices in accordance with the Notice Plan may be paid by Class Counsel, and that Class

Counsel shall be reimbursed for such expenses from the proceeds of any court-approved settlement made in favour of the Class, and if the settlement is not approved, then such expenses shall be part of the Plaintiffs' costs of the proceeding.

7. **THIS COURT ORDERS** that CA2, previously appointed as the Administrator, shall perform the functions set out in the Notice Plan.

8. **THIS COURT ORDERS AND DECLARES** that no person may bring any action or take any proceeding against the Settling Defendant, Class Counsel or the Administrator or any of their respective past and current officers, directors, employees, parents, subsidiaries, agents, partners, associates, representatives, predecessors, successors, beneficiaries or assigns for any matter in any way relating to the implementation of the terms of the Notice Plan.

9. **THIS COURT ORDERS** that the Settlement Agreement is incorporated by reference into this Order and that unless otherwise defined in this Order, capitalized terms in this Order shall have the meanings set out in the Settlement Agreement.

10. **THIS COURT ORDERS** that the Settlement Agreement is binding upon the Settling Defendant, Richard Wise, Gerald Blackman, the Plaintiffs, and the Class including those persons who are minors or mentally incapable, and that the requirements of Rules 7.04(1) and 7.08(4) of the *Rules of Civil Procedure* are hereby dispensed with.

11. **THIS COURT ORDERS AND DECLARES** that, subject to the terms of the Settlement Agreement, the Class forever and absolutely releases the Settling Defendant, Richard Wise and Gerald Blackman, including, where applicable, each of their past, and present partners, associates, employees, servants, administrators, insurers (only insofar as the insurers are insurers of the

Settling Defendant and not to the extent that they are also insurers of any Non-Settling Party), affiliates, heirs, executors, successors, assigns, trustees, and personal representatives, as the case may be or any of them, from any and all manner of claims, demands, complaints, actions, suits, causes of action, Québec civil law and statutory liabilities, debts, dues, accounts, bonds, covenants, contracts, and causes of action which have been asserted or which could have been asserted in the Action, damages whenever incurred, liabilities of any nature whatsoever, including interest, costs, expenses, penalties, monies, losses, interest in losses, professional or lawyers' fees, and any injuries howsoever arising, that the Class ever had, now have, or hereafter can, shall, could, or may have against the Settling Defendant, Richard Wise or Gerald Blackman relating in any way to any to the Class' participation in the Gift Program and resulting liabilities, interest or penalties arising from any assessments or reassessments under the *Income Tax Act* (Canada), *Excise Tax Act* (Canada) or similar provincial legislation (the "**Released Claims**").

12. **THIS COURT ORDERS AND DECLARES** that the aforementioned release shall operate conclusively as an estoppel in the event of any claim, action, complaint or proceeding which might be brought in the future by any member of the Class in respect of the Released Claims, and that each member of the Class is forever barred and enjoined from continuing, commencing, instituting or prosecuting any action, litigation, investigation or other proceeding in any court of law or equity, arbitration, tribunal, proceeding, governmental forum, administrative forum or any other forum, directly, representatively or derivatively, asserting against the Settling Defendant, Richard Wise or Gerald Blackman any claims that relate to or constitute any Released Claims, as referenced in paragraph 11, above.

13. **THIS COURT ORDERS** that all claims for contribution or indemnity or other claims over, whether asserted or unasserted or asserted in a representative capacity, inclusive of interest,

taxes and costs, relating to or arising from the Released Claims which were or could have been brought in this Action or that have been, or could have been, asserted by a separate action by any Non-Settling Defendant or by any other person or party against the Settling Defendant, Richard Wise or Gerald Blackman or by the Settling Defendant against any Non-Settling Defendant or previously settled Defendant, shall be barred, prohibited and enjoined, unless such a claim is made in respect of a claim by a person who has validly opted out of the Action.

14. **THIS COURT ORDERS** that all claims of the Class of any nature whatsoever arising out of or relating in any way to the professional services provided by, or any actions or omissions of, the Settling Defendant to the Defendants Global Learning Group Inc., Global Learning Trust Services Inc. as Trustees of Global Learning Trust (2004), and Robert Lewis, relating to or arising from the Gift Program which could have been brought in the Action or in a separate proceeding are barred, prohibited and enjoined.

15. **THIS COURT ORDERS** that if a Non-Settling Defendant would have the right to make a claim for contribution and indemnity against the Settling Defendant:

- i. the Plaintiffs and/or members of the Class Members shall not claim or be entitled to recover from the Non-Settling Defendants that portion of any damages, costs or interest awarded in respect of any claim(s) that correspond to the proportionate liability of the Settling Defendant as proven at trial; and
- ii. the Court shall have full authority to determine the proportionate liability at the trial or other disposition of the Action as if the Settling Defendant was a party to the Action and any such finding by the Court in respect of the Settling Defendant's proportionate liability shall only apply in this Action and shall not be binding upon the Settling Defendant in any other proceedings.

16. **THIS COURT ORDERS** that, for greater certainty, to the extent that the Settling Defendant is found to have any liability to any of the Non-Settling Defendants for contribution and indemnity arising from or related to amounts for which the Non-Settling Defendants are found liable to the Class, the Class members' recovery from the Non-Settling Defendants shall be reduced by the amount(s) for which the Settling Defendant is found liable to the Non-Settling Defendants.

17. **THIS COURT ORDERS** that Richard Wise on behalf of Wise, Blackman LLP, will attend before an official examiner in Montreal, Quebec, or virtually, to be examined under oath by Class Counsel and the Non-Settling Defendants on a date and at a time to be agreed by the parties or as ordered by the case management judge. Richard Wise will attend to answer questions regarding his knowledge about, and involvement in the matters described in the Fourth Amended Statement of Claim (the "Claim") or any further amendment thereto, and will inform himself to answer questions about the Settling Defendant's knowledge about, and involvement in the matters described in the Claim, or the matters described in any further amendment to the Claim. However, Richard Wise shall not be required to provide answers in respect of matters that are subject to solicitor-client privilege or any other privilege, unless directed to do so by order of the Court. The examination for discovery of Richard Wise shall not exceed a total of fourteen (14) hours without leave of the Court, with seven (7) hours allocated to the Plaintiffs and seven (7) hours allocated to the Non-Settling Defendants, subject to the parties' agreement otherwise.

18. **THIS COURT ORDERS** that the Plaintiffs and the Non-Settling Defendants will be entitled to read into the trial record any of the evidence of the Settling Defendant given on the examination of Richard Wise as though the Settling Defendant remained a defendant in the Action.

19. **THIS COURT ORDERS** that the Settling Defendant will respond to requests to admit delivered to it as follows:

- One request to admit as delivered to it by the Plaintiffs in respect of summary judgment motions brought by the Non-Settling Defendants;
- One request to admit as delivered to it by each of the Non-Settling Defendants, in respect of their summary judgment motions, and all such requests to admit shall be delivered by the same deadline, which will be established by the case management judge;
- One request to admit as delivered to it by the Plaintiffs in respect of the common issues trial; and
- One request to admit as delivered to it by each of the Non-Settling Defendants, in respect of the common issues trial, and all such requests to admit shall be delivered by the same deadline, which will be established by the case management judge.

The Settling Defendant is not required to respond to any requests to admit on matters that are subject to solicitor-client privilege or any other privilege unless directed to do so by order of the Court.

20. **THIS COURT ORDERS** that, if requested by the Plaintiffs or the Non-Settling Defendants, Richard Wise will attend as a witness at the trial of this Action without the need to be served with a summons to witness, and the Plaintiffs and Non-Settling Defendants may cross-examine him, provided that Richard Wise is given at least ten (10) days notice that his attendance is required.

21. **THIS COURT ORDERS AND DECLARES** that, should it be necessary, it has full authority to determine the proportionate liability of the Settling Defendant at the trial or other disposition of the Action, whether or not the Settling Defendant appears at the trial or other disposition of this proceeding, and the proportionate liability of the Settling Defendant shall be determined as if the Settling Defendant is party to the Action and any determination by the Court in respect of the proportionate liability shall only apply in the Action and shall not be binding on the Settling Defendant in any other proceedings.
22. **THIS COURT ORDERS** that the Action shall be dismissed against the Settling Defendant, with prejudice and without costs once the Settling Defendant has fulfilled its and Richard Wise's obligations under the Settlement Agreement and this Order.
23. **THIS COURT ORDERS** that the Court will retain a supervisory role over the discovery process and the Settling Defendant in respect thereto.
24. **THIS COURT ORDERS** that the time limits set out herein respecting the performance of any obligation by any Settling Party shall be subject to any modifications made pursuant to paragraphs 19, 20 and 21 of the Settlement Agreement.
25. **THIS COURT ORDERS** that there shall be no costs of this motion.



The Honourable Justice B. Glustein

* Entered April 7, 2022 

SCHEDULE "A"
SETTLEMENT AGREEMENT

BETWEEN:

LYNN WINTERCORN, PETER NEWMAN, EMILY FLAMMINI and ALEX KEPIC
(Plaintiffs)

- and -

WISE, BLACKMAN LLP
(Settling Defendant)

The parties hereto agree to settle the Plaintiffs' claims against the Defendant, Wise, Blackman LLP (the "Settling Defendant"), on the following basis, subject to the approval of the Ontario Superior Court of Justice (the "Court"):

1. The terms "Wise, Blackman LLP", "Richard Wise", and "Gerald Blackman", are defined to include, where applicable, each of their past and present and partners, associates, employees, servants, administrators, affiliates, heirs, executors, successors, assigns, trustees, personal representatives, and insurers (only insofar as the insurers are insurers of the Settling Defendant and not to the extent that they are also insurers of any Non-Settling Defendant) in regards to the claims against the Settling Defendant only.
2. The Settling Defendant agrees to pay to the Plaintiffs five hundred thousand dollars (\$500,000.00), inclusive of legal fees, disbursements, HST, interest, and notice and administrative expenses (the "Settlement Fund").
3. The Settlement Fund shall be paid to Waddell Phillips Professional Corporation, in trust, within 90 days of execution of this Settlement Agreement, but no later than 30 days after the court's approval of this Settlement Agreement, to be held in a separate and interest-bearing account pending Court approval of this Settlement Agreement, and such further order of the Court as the case may be.
4. Richard Wise on behalf of Wise, Blackman LLP, will attend before an official examiner in-person in Montreal, Quebec, or virtually, to be examined under oath by Class Counsel and the Non-settling Defendants on a date to be agreed upon between the Parties, but which shall take place no later than 150 days after the Court approves this settlement, and the Non-Settling Defendants have delivered their further affidavits of documents and the Schedule A documents referenced therein, if any, unless the parties to the Action agree otherwise. Richard Wise will attend to answer questions regarding his knowledge about, and involvement in the matters described in the Fourth Amended Statement of Claim (the "Claim"), and will inform himself to answer questions about the Settling Defendant's knowledge about, and involvement in the matters described in the Claim, or the matters described in any further amendment to the Claim. However, Richard Wise

shall not be required to provide answers in respect of matters that are subject to solicitor-client privilege or any other privilege unless directed to do so by order of the Court. The examination for discovery of Richard Wise shall not exceed a total of 7 hours without leave of the court, or the consent of the Parties to this Settlement Agreement.

5. The Plaintiffs and the Non-Settling Defendants will be entitled to read into the trial record any of the evidence of the Settling Defendant given on the examination of Richard Wise as though the Settling Defendant remained a defendant in the Action.
6. The Court will retain a supervisory role over the discovery process and the Settling Defendant in respect thereto.
7. The Action will be dismissed as against the Settling Defendant, with prejudice, and on consent and without costs once the Settling Defendant has fulfilled its and Richard Wise's obligations under this Settlement Agreement (the "Dismissal Order").
8. The Dismissal Order will include a full and final release by the Class in favour of the Settling Defendant, as well as Richard Wise, Gerald Blackman, and the insurers Aspen Insurance UK Ltd Canadian Branch, GCAN Insurance Company, Berkley Insurance Company, and Lloyd's Underwriters only insofar as the insurers are the insurers of the Settling Defendant, and exclusive of any insurance that the insurers may be providing to any Non-Settling Defendant. Such full and final release shall be incorporated into the Dismissal Order.
9. If Richard Wise provides evidence to the Plaintiffs that is intentionally false or materially misleading, the Plaintiffs may bring a motion on notice to the Settling Defendant to set aside this Agreement and the Dismissal Order, and, if granted, the Plaintiffs' claims asserted against the Settling Defendant in the Claim shall be continued as though this Settlement Agreement and the Dismissal Order had not been made, and the Plaintiffs will return the Settlement Funds of \$500,000.00 to the Settling Defendant, less any costs incurred in providing notice to the Class of the settlement approval, and less the costs of any notice to be provided to the Class of the Settlement Agreement being set aside, and the Settling Defendant agrees that it will be barred from asserting a defence based upon the expiry of any limitation period.
10. Bar Order: The Plaintiffs and the Settling Defendant agree that the Dismissal Order shall contain a bar order which shall include the following provisions:
 - (a) all claims for contribution or indemnity or other claims over, whether asserted or unasserted or asserted in a representative capacity, inclusive of interest, taxes and costs relating to or arising from the Released Claims which were or could have been brought in this Action or that have been, or could have been, asserted by a separate action by any Non-Settling

Defendant or by any other person or party against the Settling Defendant, Richard Wise or Gerald Blackman, or by the Settling Defendant against any Non-Settling Defendant or previously settled Defendant, shall be barred, prohibited and enjoined (unless such a claim is made in respect of a claim by a person who has validly opted out of the Action);

- (b) all claims of the Class of any nature whatsoever arising out of or relating in any way to the professional services provided by, or any actions or omissions of, the Settling Defendant to the defendants Global Learning Group Inc., Global Learning Trust Services Inc. as Trustees of Global Learning Trust (2004), and Robert Lewis, relating to or arising from the Gift Program which could have been brought in the Action or in a separate proceeding are barred, prohibited and enjoined;
 - (c) if a Non-Settling Defendant or any other person or party would have the right to make a claim for contribution and indemnity against the Settling Defendant:
 - (i) the Plaintiffs and/or members of the Class Members shall not claim or be entitled to recover from the Non-Settling Defendants that portion of any damages, costs or interest awarded in respect of any claim(s) that correspond to the proportionate liability of any of the Settling Defendant as proven at trial; and
 - (ii) the Court shall have full authority to determine the proportionate liability at the trial or other disposition of the Action as if the Settling Defendant was a party to the action and any such finding by the Court in respect of the Settling Defendant's proportionate liability shall only apply in this Action and shall not be binding upon the Settling Defendant in any other proceedings.
11. For greater certainty, to the extent that the Settling Defendant is found to have any liability to any of the Non-Settling Defendants for contribution and indemnity arising from or related to amounts for which the Non-Settling Defendants are found liable to the Class, the Class members' recovery from the Non-Settling Defendants shall be reduced by the amount(s) for which the Settling Defendant is found liable to the Non-Settling Defendants.
 12. For greater certainty, the Plaintiffs hereby agree to indemnify the Settling Defendant and hold it absolutely harmless in the event that there is a finding that the Settling Defendant is liable to pay any amounts to any Non-Settling Defendant pursuant to any claims brought against it by any Non-Settling Defendant for contribution and indemnity in this Action;
 13. The Settling Defendant will respond to a maximum of four requests to admit delivered to it:

- One request to admit as delivered to it by the Plaintiffs in respect of summary judgment motions brought by the Non-Settling Defendants;
- One request to admit as delivered to it by each of the Non-Settling Defendants, in respect of their summary judgment motions, and all such requests to admit shall be delivered by the same deadline, which will be established by the case management judge;
- One request to admit as delivered to it by the Plaintiffs in respect of the common issues trial; and
- One request to admit as delivered to it by each of the Non-Settling Defendants, in respect of the common issues trial, and all such requests to admit shall be delivered by the same deadline, which will be established by the case management judge.

The Settling Defendant is not required to respond to any requests to admit on matters that are subject to solicitor-client privilege or any other privilege unless directed to do so by order of the Court.

14. Except as provided herein, this Settlement Agreement does not settle, compromise, release or limit in any way whatsoever any claim by the Class members against any person other than the Settling Defendant.
15. The Plaintiffs will seek Court approval of this Agreement, and then dismissing this Action as against the Settling Defendant with prejudice and on consent and without costs, and the consent Dismissal Order shall include the Bar Order terms set out above.
16. In the event the Court does not approve this Settlement Agreement or grant the Order including the Bar Order terms, then this Settlement Agreement shall be at an end, and all parties shall be returned to the position they were in immediately before executing this Agreement, including the immediate return of the Settlement Funds of \$500,000.00, with accumulated interest, to the Settling Defendant, but less any expenses incurred by the Plaintiffs to provide notice of the Settlement to the Class.
17. The Plaintiffs hereby acknowledge that this Agreement does not constitute any admission whatsoever of liability on the part of any of the Settling Defendant and that no liability shall be imputed to the Settling Defendant as a result of entering into this Settlement Agreement.
18. The Settling Defendant represents and warrants that it has had a reasonable opportunity to review and consider this Agreement prior to executing it, has obtained independent legal advice in respect thereto and understands the significance of this Agreement, including its obligations and rights hereunder, and it is under no incapacity of any nature at the time that this Agreement was

executed and explained to it. The Settling Defendant acknowledges that Class Counsel have not provided it with legal advice.


19. In the event that the Settling Defendant is prevented, delayed, or otherwise unable to perform its obligations under this Agreement due to acts of God, pandemic, epidemic, or spread of disease, including the current COVID-19 outbreak, or any other cause beyond its control constituting a *force majeure* event, the Settling Defendant shall not be liable for damages resulting from such failure to perform its obligations, nor shall such inability to perform constitute grounds to void the settlement set out in this Agreement.
20. In the event that the Settling Defendant is prevented, delayed, or otherwise unable to perform its obligations for the reasons identified in the preceding paragraph, the Settling Defendant hereby agrees that it shall endeavour to agree upon a modified schedule for the performances of any outstanding obligations under this Agreement.
21. In the absence of an agreement by the Settling Defendant as contemplated in the preceding paragraph, the Settling Defendant hereby agrees that the Court shall have jurisdiction to impose a timetable for the completion of any outstanding obligations under this Agreement.

This Agreement may be executed either by original signature, or electronically, including by PDF signature attached to an e-mail, or by facsimile signature, and may be executed by the parties in one or more counterparts, each of which when so executed and delivered, shall be an original and such counterparts shall together constitute one and the same instrument, notwithstanding their date of actual execution.

Dated this 26th day of February, 2022.



Lynn Wintercorn, Peter Newman,
Emily Flammini and Alex Kepic
By their lawyers,
Waddell Phillips Professional Corporation
and Klein Schonblum LLP



Wise, Blackman LLP
By their lawyers,
Lerners LLP

Richard Wise

Gerald Blackman

executed and explained to it. The Settling Defendant acknowledges that Class Counsel have not provided it with legal advice.

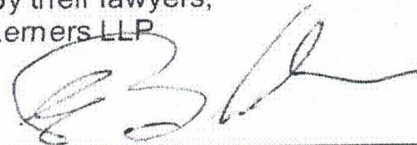
19. In the event that the Settling Defendant is prevented, delayed, or otherwise unable to perform its obligations under this Agreement due to acts of God, pandemic, epidemic, or spread of disease, including the current COVID-19 outbreak, or any other cause beyond its control constituting a *force majeure* event, the Settling Defendant shall not be liable for damages resulting from such failure to perform its obligations, nor shall such inability to perform constitute grounds to void the settlement set out in this Agreement.
20. In the event that the Settling Defendant is prevented, delayed, or otherwise unable to perform its obligations for the reasons identified in the preceding paragraph, the Settling Defendant hereby agrees that it shall endeavour to agree upon a modified schedule for the performances of any outstanding obligations under this Agreement.
21. In the absence of an agreement by the Settling Defendant as contemplated in the preceding paragraph, the Settling Defendant hereby agrees that the Court shall have jurisdiction to impose a timetable for the completion of any outstanding obligations under this Agreement.

This Agreement may be executed either by original signature, or electronically, including by PDF signature attached to an e-mail, or by facsimile signature, and may be executed by the parties in one or more counterparts, each of which when so executed and delivered, shall be an original and such counterparts shall together constitute one and the same instrument, notwithstanding their date of actual execution.

Dated this 26th day of February, 2022.

Lynn Wintercorn, Peter Newman,
Emily Flammini and Alex Kopic
By their lawyers,
Waddell Phillips Professional Corporation
and Klein Schonblum LLP

Wise, Blackman LLP
By their lawyers,
Lemmers LLP



Gerald Blackman

Richard Wise

majeure event, the Settling Defendant shall not be liable for damages resulting from such failure to perform its obligations, nor shall such inability to perform constitute grounds to void the settlement set out in this Agreement.

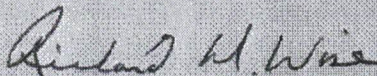
20. In the event that the Settling Defendant is prevented, delayed, or otherwise unable to perform its obligations for the reasons identified in the preceding paragraph, the Settling Defendant hereby agrees that it shall endeavour to agree upon a modified schedule for the performances of any outstanding obligations under this Agreement.
21. In the absence of an agreement by the Settling Defendant as contemplated in the preceding paragraph, the Settling Defendant hereby agrees that the Court shall have jurisdiction to impose a timetable for the completion of any outstanding obligations under this Agreement.

This Agreement may be executed either by original signature, or electronically, including by PDF signature attached to an e-mail, or by facsimile signature, and may be executed by the parties in one or more counterparts, each of which when so executed and delivered, shall be an original and such counterparts shall together constitute one and the same instrument, notwithstanding their date of actual execution.

Dated this 26th day of February, 2022.

Lynn Wintercorn, Peter Newman,
Emily Flammini and Alex Kepic
By their lawyers,
Waddell Phillips Professional Corporation
and Klein Schonblum LLP

Wise, Blackman LLP
By their lawyers,
Lemers LLP



Richard Wise

Gerald Blackman

Schedule "B"

Court File No.: CV-17-583573-00CP

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N :

LYNN WINTERCORN, PETER NEWMAN, EMILY FLAMMINI and ALEX KEPIC

Plaintiffs

- and -

GLOBAL LEARNING GROUP INC.,
GLOBAL LEARNING TRUST SERVICES INC., as TRUSTEE OF GLOBAL LEARNING
TRUST (2004), ROBERT LEWIS, IDI STRATEGIES INC., JDS CORPORATION.,
ESCROWAGENT INC., JAMES PENTURN, RICHARD E. GLATT, DENIS JOBIN, ALLAN
BEACH, MORRIS KEPES & WINTERS LLP, FASKEN MARTINEAU DUMOULIN LLP,
CASSELS BROCK & BLACKWELL LLP, WISE, BLACKMAN LLP, EVANS & EVANS
INC., GRAHAM TURNER, ROBERT KEPES and MORRIS & MORRIS LLP

Defendants

Proceeding under the *Class Proceedings Act, 1992*

**PLAINTIFFS' SETTLEMENT APPROVAL NOTICE PLAN
(WISE, BLACKMAN LLP)**

The plaintiffs' settlement approval notice plan pursuant to ss. 17 and 19 of the *Class Proceedings Act, 1992* is set out below.

1. There are approximately 40,000 individuals who participated in the Gift Program a total of 68,846 times. Of the participants, approximately 200 are excluded from the Class Definition because they were sales agents or "fundraisers" for the Gift Program, or are otherwise excluded from the Class definition.
2. The opt out period has expired. The individuals who have opted out of the Class Action have been removed from the master class member list maintained by CA2, the notice administrator.
3. As part of their settlement with the Class, Denis Jobin and JDS Corporation have produced databases containing the names and last known contact information, including

mailing addresses and in some cases, email addresses, for participants in the Gift Program from 2004 – 2010. These databases have been de-duplicated, and the names of any known individuals who are excluded from the Class have been deleted. The database has been purged of any email addresses associated with persons who are excluded from the Class. The identities and last known contact information of approximately 37,000 Class Members has been obtained from the databases produced by Denis Jobin and JDS Corporation.

4. Pursuant to an order of the court, the non-parties Ryan Mitchell and Farber Tax Solutions produced further databases with additional names and last known contact information, including mailing addresses and in some cases, email addresses, for participants in the Gift Program, including from 2011 – 2013.
5. These additional Class member names and contact information have been incorporated into the master class member list maintained by CA2.
6. The master class member list now contains the names and last known contact information for virtually all of the Class, with the exception of any Class members who only participated in the Gift Program in 2014. The number of Class members who only participated in 2014 is not known, and is expected to be very few, as the Gift Program stopped operating in January 2014.
7. A Short-Form Notice of Settlement Approval will be emailed, and, where no valid email exists, a Condensed-Form Notice of Settlement Approval will be mailed to those participants listed in the master class member list by CA2.
8. The Short-Form and Condensed-Form Notices of Settlement Approval will be translated into French. Both French and English Notices will be mailed and/or emailed to addresses in Quebec and New Brunswick.
9. Class Counsel has a dedicated page on its website for this class action, on which is posted current information and key documents about this class action. The Short-Form Notice of Settlement Approval will be posted on this webpage, in both official languages, along

with a narrative explaining about the status of the class action. The URL www.glgiclassaction.com redirects to this webpage.

10. CA2 has a dedicated webpage in respect of this class action, on which is posted current information and key documents about this class action. The Short-Form Notice of Settlement Approval will be posted on this webpage, in both official languages. CA2 also has an email address and toll-free number available for Class Members to contact them directly with any questions regarding the Notice.
11. Class Counsel's website includes a confidential portal through which Class Members can send messages directly to Class Counsel. Class Members can also email Class Counsel directly. Class Counsel also has a toll-free number available for Class Members to contact them by telephone. Class Counsel has, and will continue to promptly return all communications from Class members, and will provide copies of the Notices or other court documents to any Class Members who request hard copies.
12. Class Counsel will post the short-form Notice to their LinkedIn and Twitter accounts.

Schedule "C"

(Short-Form)

Class Member Participants in the GLGI* Tax Shelter

*Global Learning Gifting Initiative, Tax Shelter Registration No. TS 070003

NOTICE OF APPROVAL OF PARTIAL SETTLEMENT

The Ontario Superior Court of Justice has approved a settlement with Wise, Blackman LLP, finding it to be fair and reasonable and in the best interests of the Class. This is a partial settlement of the class action, and the action is still being prosecuted against the nine remaining defendants.

Under the terms of the Settlement Agreement, Wise, Blackman paid \$500,000 and agreed to co-operate with the Plaintiffs in the ongoing litigation against the remaining defendants.

This notice is for your information, only. There will be no distribution of money to the Class from this settlement at this time. There is no action to be taken by you.

The settlement funds have been used to pay legal fees to Class Counsel in the total amount of \$169,500, inclusive of HST, as approved by the court, and a levy of \$33,050 payable to the Class Proceedings Fund. The balance of the settlement funds are being held in trust by Class Counsel and will be used to pay for the ongoing costs of the litigation.

For more information, including details about the settlement, visit www.glgiclassaction.com or www.classaction2.com/glgi.html,

or contact Class Counsel:

Waddell Phillips Professional Corporation Barristers 36 Toronto Street, Suite 1120 Toronto ON M5C 2C5 reception@waddellphillips.ca 647-261-4486 or 1-888-684-5545 (toll-free)	Klein & Schonblum, Associates Barristers & Solicitors 2300 Yonge Street, Suite 2901 Toronto, Ontario M4P 1E4 glqi@ksalaw.com 416-480-0221
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The Ontario Superior Court of Justice approved this notice.

Class Member Participants in the GLGI* Tax Shelter

*Global Learning Gifting Initiative, Tax Shelter Registration No. TS 070003

NOTICE OF APPROVAL OF PARTIAL SETTLEMENT

The Court has approved a settlement with Wise, Blackman LLP. This is a partial settlement of the class action, and it is still being prosecuted against the nine remaining defendants. The settling defendants paid \$500,000 and agreed to co-operate with the Plaintiffs in the ongoing litigation of the action against the non-settling defendants. The Ontario Superior Court of Justice approved the Settlement Agreement.

There will be no distribution of money to the Class from this settlement at this time. There is no action to be taken by Class Members at this time. This notice is for your information, only.

For more information, including details about the settlement, visit www.glgiclassaction.com or www.classaction2.com/glgi.html.

The Ontario Superior Court of Justice approved this notice.

LYNN WINTERCORN et al. -and- GLOBAL LEARNING GROUP INC. et al.
Plaintiffs Defendants

Court File No.: CV-17-583573-00CP

**ONTARIO
SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT TORONTO

ORDER

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