EXHIBIT "L"

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ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF METCALFE & MANSFIELD ALTERNATIVE INVESTMENTS VII CORP. IN ITS CAPACITY AS ISSUER TRUSTEE OF THE DEVONSHIRE TRUST

Applicant

CONSENT AND ACKNOWLEDGEMENT OF PROPOSED MONITOR

Deloitte Restructuring Inc. hereby consents to act as monitor of the Applicant's business and financial affairs pursuant to s. 11.7 of the *Companies' Creditors Arrangement Act*, if so appointed by the Ontario Superior Court of Justice.

DATED at Toronto this 2.5 day of June, 2014

Deloitte Restructuring Inc.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT INVOLVING METCALFE & MANSFIELD ALTERNATIVE INVESTMENTS VII CORP. IN ITS CAPACITY AS ISSUER TRUSTEE OF THE DEVONSHIRE TRUST

Court File No: CV-14-10609-00CL

ONTARIO SUPERIOR COURT OF JUSTICE (Commercial List)
Proceedings commenced at Toronto
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Lawyers for Applicant

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT INVOLVING METCALFE & MANSFIELD ALTERNATIVE INVESTMENTS VII CORP. IN ITS CAPACITY AS ISSUER TRUSTEE OF THE DEVONSHIRE TRUST

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