

SCHEDULE "A"

Glossary of Defined Terms

"**ABCP**" means asset backed commercial paper;

"**ABCP CCAA Proceedings**" means the restructuring under the CCAA of restructure the ABCP market that involved 20 "conduits" representing approximately \$32 billion of issued notes;

"**ABCP Plan**" means the plan of compromise and arrangement that was filed by the Pan-Canadian Investors Committee on March 17, 2008 in connection with the ABCP CCAA Proceedings;

"**Administration Charge**" means a charge on the Property in the amount of \$400,000 to secure the fees and disbursements incurred in connection with services rendered to the CCAA Parties both before and after the commencement of the CCAA Proceedings by counsel to the CCAA Parties, the Monitor, and the Monitor's counsel;

"**Administrative Agent**" means MMCC, in its capacity as administrative agent under the Administration Agreement, and its successors and permitted assigns in such capacity;

"**Administration Agreement**" means the administration agreement made as of August 2, 2006 between the Applicant and the Administrative Agent providing for certain administrative, management and audit services, as amended, supplemented, modified, restated or replaced from time to time;

"**Affiliated Companies**" means affiliated companies within the meaning of the *Ontario Securities Act*, as amended, and the instruments, rules and regulations thereunder;

"**Applicant**" means Metcalfe & Mansfield Alternative Investments VII Corp., in its capacity as trustee of the Conduit;

"**Barclays**" means Barclays Bank PLC;

"**Barclays' Loss**" means the "Barclays' Loss" referred to in the Court of Appeal Decision;

"**Barclays' Other Claims**" means Barclays' claim in the Litigation and all other claims (contractual or otherwise) that Barclays and its Affiliated Companies may have against the CCAA Parties or could have had against the CCAA Parties in the event that Trial 2 was necessary and had proceeded, including the Barclays' Loss claim in respect of the Litigation under the Agreement Relating to the Mitigation Loss, save and except for (i) the Noteholder Claims of Barclays and the Barclays' Subsidiaries and the claims of Barclays and the Barclays' Subsidiaries to Interest Distributions, in each case rateably with the other Noteholders as provided in the Plan and (ii) only for the purposes of Sections 5.3.3 and 5.3.5, Barclays' claims to the CDS Collateral;

"Barclays' Subsidiaries" is the collective reference to each of the following companies that Barclays has represented is wholly-owned by it: Hollygrice Limited, Strickyard Limited, Winhall Limited, Hentock Limited, Coskwo Limited, Blaytell Limited, Godler Limited, Pilkbull Limited, Harflane Limited and "Barclays' Subsidiary" means any one thereof;

"BIA" means the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3, as amended;

"BOC Average 1M BA Rate" means the average monthly rate for bankers' acceptances with a one-month term, as calculated and published as part of series V122504 by the Bank of Canada (see <http://www.bankofcanada.ca/rates/interest-rates/canadian-interest-rates/>, Series V122504);

"Business Day" means a day, other than a Saturday or Sunday, on which banks are generally open for business in Toronto, Ontario and Montreal, Québec;

"CCAA" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;

"CCAA Court" means the Superior Court of Justice (Ontario);

"CCAA Parties" means, collectively, the Applicant and the Conduit;

"CCAA Proceedings" means the proceedings under the CCAA commenced by the Applicant;

"CDPQ" means Caisse de dépôt et placement du Québec;

"CDS Clearing" means CDS Clearing and Depository Services Inc.;

"CDS Collateral" means all cash and other assets held by the Custodian pursuant to the Tri-Party Custody Agreement;

"Charge" means a valid and enforceable security interest, lien, charge, pledge, encumbrance, mortgage, hypothec, adverse claim, title retention agreement or trust agreement of any nature or kind (but excluding any statutory deemed trust or lien for any taxes or levies), on the property of the Conduit;

"Class" means with reference to a Series, a class of Notes within such Series;

"Class A Notes" means the outstanding Class A Series A Senior Short Term Notes of the Conduit issued under the Supplemental Indenture;

"Class E Notes" means the outstanding Class E Series A Senior Short Term Notes of the Conduit issued under the Supplemental Indenture;

"Class FRN Notes" means the outstanding Class FRN-1 Series A Senior Medium Term Notes and the Class FRN-2 Series A Senior Medium Term Notes of the Conduit issued under the Supplemental Indenture;

"Conduit" means Devonshire Trust, a trust constituted under the laws of the Province of Ontario pursuant to the Settlement Deed;

"Consultant" means 9205-3701 Québec Inc., in its capacity as consultant under the Consultation Agreement, and its successors and permitted assigns in such capacity;

"Consultation Agreement" means the consultation agreement in connection with the Litigation made as of January 21, 2009 between the Financial Services Agent, the Consultant, the Administrative Agent and the Applicant, as amended, supplemented, modified, restated or replaced from time to time;

"Costs Reserve" has the meaning ascribed to it in [Section 6.1] of the Plan;

"Costs Reserve Account" means the account established by the Monitor with respect to the Costs Reserve, and any replacement account established for such purpose, in each case in trust for the benefit of the Persons set forth in Section 6.2 of the Plan;

"Court of Appeal Decision" means the decision of the Court of Appeal for Ontario, rendered July 26, 2013 in Court File No. C54400 in connection with the Litigation;

"CRA" means the Canada Revenue Agency;

"Custodian" means The Bank of New York Mellon (previously known as the Bank of New York as successor to JPMorgan Chase Bank N.A.), in its capacity as custodian under the Tri-Party Custody Agreement, and its successors and permitted assigns in such capacity;

"Deloitte" means Deloitte Restructuring Inc., the Monitor;

"D&O Charge" means a charge on the Property in the amount of \$250,000 in favour of the Applicant's directors and officers to indemnify them for obligations that they may incur in their capacity as directors and officers of the Applicants, acting as issuer trustee of the Conduit after the commencement of the CCAA Proceedings;

"Fasken" means Fasken Martineau DuMoulin LLP, counsel to the CCAA Parties;

"Financial Services Agent" means Quanto Financial Corporation, in its capacity as financial services agent under the Financial Services Agreement, and its successors and permitted assigns in such capacity;

"Financial Services Agreement" means the financial services agreement made as of August 2, 2006 between the Applicant and the Financial Services Agent, providing for certain structuring, arranging, analytical, credit assessment, originating and negotiation services, as amended, supplemented, modified, restated or replaced from time to time;

"First Interest Distribution" means a distribution made on account of, or in lieu of, or in satisfaction of interest on the Notes pursuant to Section 11.6 of the Plan;

"First Supplement" means the First Supplement to the Series A Supplemental Indenture made as of December 21, 2007 among the Applicant, the Indenture Trustee and the Issuing and Paying Agent;

"Framework Agreement" means the agreement in principal that was entered into on December 23, 2007 in connection with the proposed restructuring of the ABCP market and which eventually led to a restructuring under the ABCP CCAA Proceedings;

"Indemnity Reserve" has the meaning ascribed to it in Section 8.1 of the Plan;

"Indemnity Reserve Account" means the account established by the Monitor with respect to the Indemnity Reserve, and any replacement account established for such purpose, in each case in trust for the benefit of the Persons set forth in Section 8.2 of the Plan;

"Indenture Trustee" means CIBC Mellon Trust Company, in its capacity as indenture trustee under the Trust Indenture, and its successors and permitted assigns in such capacity;

"Initial CCAA Order" means the initial order issued by the CCAA Court;

"Interest Distribution" refers to any one of the First Interest Distribution or any other distribution on account of, in lieu of, or in satisfaction of interest on the Notes referred to in Article 11 of the Plan, and **"Interest Distributions"** is the collective reference to all such distributions;

"Issuing and Paying Agent" means NBCN Inc., in its capacity as issuing and paying agent under the Trust Indenture, and its successors and permitted assigns in such capacity;

"Litigation" means the action (Court File Nos. CV-09-0370103 and CV-09-8387CL) commenced in the Ontario Superior Court on January 13, 2009 between Barclays, as plaintiff, and the Applicant, the Custodian and the Indenture Trustee, as defendants;

"MMCC" means Metcalfe & Mansfield Capital Corporation;

"Monitor" means Deloitte Restructuring Inc., in its capacity as monitor of the CCAA Parties appointed pursuant to the Initial CCAA Order;

"Newbould Reasons" means the reasons for judgment, issued by Mr. Justice Newbould on September 7, 2011 in connection with the Litigation;

"Noteholder" means a holder of one or more Notes on the Record Date, including any holder of a beneficial interest in a Note;

"Noteholder Claim" means, with respect to any Noteholder, the aggregate face amount of the Notes held by such Noteholder on the Record Date;

"Notes" means collectively, the Class A Notes, the Class E Notes and the Class FRN Notes;

"Order" means an order of the CCAA Court in the CCAA Proceedings;

"Person" means any individual, partnership, limited partnership, limited liability company, joint venture, trust, trustee, corporation, unincorporated organization, government, agency, regulatory body or instrumentality thereof, legal personal representative or litigation guardian, or any other entity howsoever designated or constituted;

"Plan" means the plan of compromise or arrangement and the Schedules thereto to be implemented in the CCAA Proceedings, as same may be amended from time to time in accordance with Section 17.1 of the Plan;

"Plan Implementation Date" means the Business Day on which the conditions precedent to implementation of the Plan as set out in Article 14 of the Plan have been satisfied, fulfilled or waived, as applicable, and the Monitor has completed and filed its certificate in accordance with Section 14.3 of the Plan;

"Plan Reserve Accounts" refers collectively to the Costs Reserve Account, the Indemnity Reserve Account, the Tax Reserve Account and the Withholding Tax Reserve Account;

"Plan Reserves" refers collectively to the Costs Reserve, the Indemnity Reserve, the Tax Reserve and the Withholding Tax Reserve;

"PPSA" means the Ontario *Personal Property Security Act*, R.S.O. 1990, c. P-10, as amended;

"Property" means the assets, property and undertakings of the Conduit;

"QRA" means Quebec Revenue Agency;

"Quanto" means Quanto Financial Corporation;

"Record Date" means July 7, 2014;

"Released Parties" means, collectively, the Applicant, the Financial Services Agent, the Administrative Agent, the Consultant, the Issuing and Paying Agent, the Conduit, the Monitor, the Indenture Trustee, the Custodian, the Noteholders, Barclays, the Barclays' Subsidiaries, the Monitor and the respective Representatives of each such Person;

"Representative" means, with respect to any Person, its present and former trustees, officers, directors, employees, shareholders, Affiliated Companies, agents, associated individuals, representatives, auditors, financial advisors, legal counsel, and other professionals and advisors, indemnitees, dependents, heirs and assigns;

"Sanction Order" means the Order sanctioning and implementing the Plan;

"Settlement Agreement" means the letter agreement dated June 13, 2014 entered into among Barclays (on its own behalf and as representative of the Barclays' Subsidiaries), the Applicant and the Custodian evidencing the settlement of the Litigation;

"Settlement Amount" has the meaning ascribed to it in Section 5.3.3 of the Plan;

"Settlement Deed" means the Settlement Deed made as of August 2, 2006 providing for the establishment of the Conduit as a trust under the laws of the Province of Ontario, as amended, supplemented, modified, restated or replaced from time to time;

"Settlement Parties" refers collectively to the Applicant, Barclays and CDPQ;

"Supplemental Indenture" means the Series A Supplemental Indenture, made as of August 2, 2006, among the Applicant, the Indenture Trustee and the Issuing and Paying Agent pursuant to the Trust Indenture, as amended by the First Supplement;

"Tax Act" means the *Income Tax Act* (Canada), as amended;

"Tax Clearance Certificates" means a certificate issued by the CRA to the Applicant or the Conduit, pursuant to Section 159(2) of the Tax Act and a certificate issued by the QRA to the Applicant or the Conduit pursuant to Section 14 of the *Tax Administration Act* (Québec), in each case relating to Taxes Payable prior to December 31, 2014 and "Tax Clearance Certificate" refers to either one thereof;

"Tax Reserve" has the meaning ascribed to it in Section 7.1 of the Plan;

"Tax Reserve Account" means the account established by the Monitor with respect to the Tax Reserve, and any replacement account established for such purpose, in each case in trust for the benefit of the Persons set forth in Section 7.2 of the Plan;

"Taxes" means all taxes of any kind or nature whatsoever including income taxes, sales taxes, levies, stamp taxes, royalties, duties, and all fees, deductions, compulsory loans and withholdings (including payroll withholdings) and Withholding Taxes imposed, levied, collected, withheld or assessed at any time, by any Governmental Authority having power to tax, together with penalties, fines, additions to tax and interest thereon, and "Tax" shall have a correlative meaning;

"Taxes Payable" has the meaning ascribed to it in Section 7.1 of the Plan;

"Tri-Party Custody Agreement" means the amended and restated tri-party custody agreement dated December 1, 2006 among Barclays, the Applicant and the Custodian (as successor to JPMorgan Chase Bank N.A.);

"Trust Indenture" means the trust indenture made as of August 2, 2006 among the Applicant, the Indenture Trustee and the Issuing and Paying Agent, as amended by the Supplemental Indenture and the First Supplement;

"Unaffected Claims" has the meaning ascribed to it in Section 3.3 of the Plan;

"Withholding Tax Reserve" has the meaning ascribed to it in Section 9.1 of the Plan;

"Withholding Tax Reserve Account" means the account established by the Monitor with respect to the Withholding Tax Reserve, and any replacement account established for such

purpose, in each case in trust for the benefit of the Persons as set forth in Section 9.2 of the Plan.