

EXHIBIT "J"

This is Exhibit J referred to in the
affidavit of Mathieu S. Lecomte
sworn before me, this 27th
day of June 2024
[Signature]
A COMMISSIONER FOR TAKING AFFIDAVITS
R.Y. GARARD

Devonshire Trust

**Financial Statements
(Unaudited)
December 31, 2013**

Devonshire Trust

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Balance Sheet

(Unaudited)

As at December 31, 2013

	2013 \$	2012 \$
Assets		
Current assets		
Cash	163,499	175,605
Short-term investments	155,072,762	158,360,430
Quebec sales tax receivables	57,126	178,751
	<u>155,293,387</u>	<u>158,714,786</u>
Long-term assets		
Collateral investments	600,000,000	600,000,000
	<u>755,293,387</u>	<u>758,714,786</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	158,254	251,644
Brokers' commissions payable	41,083	41,083
Interest payable on commercial paper	23,763,817	23,763,817
Commercial paper (note)	513,931,389	513,931,389
Floating-rate notes	165,000,000	165,000,000
Commercial paper issuable to Barclays as liquidity provider, under litigation	71,196,085	71,196,085
	<u>774,090,628</u>	<u>774,184,018</u>
Deficiency		
Unit issues	10	10
Net liabilities	<u>(18,797,251)</u>	<u>(15,469,242)</u>
	<u>(18,797,241)</u>	<u>(15,469,232)</u>
	<u>755,293,387</u>	<u>758,714,786</u>

Note – This represents the face value of the Class A, Series A and Class A, Series E notes.

Devonshire Trust

Statement of Loss and Net Liabilities

(Unaudited)

For the year ended December 31, 2013

	2013 \$	2012 \$
Revenue		
Interest income	2,595,461	2,740,098
Recovery of legal fees	-	868,217
	<u>2,595,461</u>	<u>3,608,315</u>
Expenses		
Financial services	1,207,237	1,883,306
Legal fees	1,951,792	979,259
Other professionals	2,075,595	1,899,262
Custodian fees	40,032	37,452
Indenture trustee fees	74,734	63,998
Management fees	445,907	273,253
Investment counsel fees	127,428	120,605
Meals	522	-
Penalties and interest	223	-
	<u>5,923,470</u>	<u>5,257,135</u>
Loss before income taxes	(3,328,009)	(1,648,820)
Writeoff of income taxes recoverable	-	4,500
Net loss for the year	(3,328,009)	(1,653,320)
Net liabilities – Beginning of year	(15,469,242)	(13,815,922)
Net liabilities – End of year	<u>(18,797,251)</u>	<u>(15,469,242)</u>