

This is **Exhibit C**
to the affidavit of Donald Best
sworn January 10, 2013

A black rectangular redaction box covering a signature.

MARJANE RUTH PERRY, a Commissioner, etc.,
County of Simcoe, for W. ROY GORDON,
Solicitor and Notary,
English, October 16, 2014.

SUPERIOR COURT OF JUSTICE
(Central East Region)

IN THE MATTER OF a Contempt Order
issued against Donald Best on January 15, 2010,
by the Honourable Justice Shaughnessy

Nelson Barbados Group Ltd.

and

Richard Ivan Cox, et al

Affidavit of Alair Paul Shepherd, Q.C.

I, Alair Paul Shepherd of Barbados, MAKE OATH AND SAY AS FOLLOWS:

1. I have been an attorney at law in Bridgetown, Barbados since 1974.
2. I am highly familiar with the laws, procedures and government records in Barbados concerning the creation and registration of business entities. Over the years I personally have dealt with and researched these issues countless times, as have my staff members under my direction and supervision.
3. I have read the affidavit of Donald Best, sworn December 10, 2012.
4. Since 2007 and most recently on December 14, 2012, I have personally made, and caused to be made, diligent enquiries and official searches with the Government of Barbados concerning the purported Barbados-registered business entity 'PricewaterhouseCoopers East Caribbean Firm'.
5. Neither I, nor my staff, nor staff of the Barbados Government found any Government or other records indicating that 'PricewaterhouseCoopers East Caribbean Firm' exists, or has ever existed, as a legally registered entity in Barbados.
6. As a result, I verily believe that 'PricewaterhouseCoopers East Caribbean Firm' does not now exist as a genuine legally registered entity in Barbados, nor has it existed at any time in the past.

- 7. Since 2007 and most recently on December 14, 2012, I have personally made, and caused to be made, diligent enquiries and official searches with the Government of Barbados concerning the purported Barbados-registered business entity 'PricewaterhouseCoopers (Barbados)'.
- 8. Neither I, nor my staff, nor staff of the Barbados Government found any Government or other records indicating that 'PricewaterhouseCoopers (Barbados)' exists, or has ever existed, as a legally registered entity in Barbados.
- 9. As a result, I verily believe that 'PricewaterhouseCoopers (Barbados)' does not now exist as a genuine legally registered entity in Barbados, nor has it existed at any time in the past.
- 10. I make this affidavit to place evidence before the Honourable Court and for no improper purpose.

Sworn before me at



Alair Paul Shepherd

This 4th day of January 2013

NOTARY PUBLIC

I, JOY-ANN C. CLARKE Notary Public in and for Barbados do hereby DECLARE that on the day of the date hereof personally appeared before me a male person who identified himself/herself to be the within named Alair Shepherd the deponent herein and did in my presence swear to and sign this Affidavit as and for his free and voluntary act and deed.

IN TESTIMONY whereof I have hereunto subscribed my name and affixed my seal of office this 4th day of January 2013.



NOTARY PUBLIC

DEPUTY REGISTRAR AND AS SUCH A NOTARY PUBLIC IN AND FOR BARBADOS

