

This is Exhibit ...C... referred to in
the affidavit of DON DE VORETZ sworn
before me, this 20th day of June, 2013 .



.....
A Commissioner of Oaths, etc.



Department of Justice
Canada

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Our File: ORO 2-597386
Notre dossier:

Your File:
Votre dossier:

April 5, 2013

BY-E-MAIL

Ms. Shaun O'Brien
Cavalluzzo Hayes Shilton McIntyre & Cornish LLP
474 Bathurst Street
Toronto, Ontario
M5T 2S6

Dear Ms. O'Brien:

Re: Frank v. Her Majesty the Queen as represented by the Attorney General of
Canada, Superior Court File No.: CV-12-453976

Please find enclosed the data relied on by Kevin Shoom in paragraph 27 of his affidavit.

Yours truly,


Gail Sinclair, General Counsel, Business, Regulatory and Extradition Law Division

c. Peter Southey, Peter Hajacek and David Tortell, counsel for the Respondent, the
Attorney General of Canada

Table 1 - Gross Payments to Non-Residents, 2010 (in millions of \$)

	Dividends	Interest	Rents and royalties	Miscellaneous ⁴	Pensions	Social security benefits	Mutual funds	Undetermined ⁵	Total	Withholding tax	Other
	32,747	1,257	61	543	2,043	298	37,050				
	21,588	344	126	7,020	3,895	60	29,032				
	10,053	981	125	S	782	124	12,068				
	2,629	369	21	41	340	S	3,404				
	263	1,187	S	S	10	11	1,472				
	52	963	S	S	S	13	1,028				
	420	12	S	S	14	S	447				
	308	63	S	S	8	28	409				
Total	69,059	5,176	338	2,710	7,093	533	84,909				

Source: Department of Finance calculations based on data from the NR4 information return filed with the Canada Revenue Agency. Totals may not add due to rounding.

"S" denotes amounts less than \$5 million.

1. This category includes governments, government enterprises, and international organizations and agencies prescribed by regulation.
2. This category includes associations, trusts and partnerships.
3. These are entities that cannot be determined, e.g., the filer failed to indicate this information on the NR4 information return.
4. This category includes payments for, e.g., energy conservation grants, estate and trust income management or administrative fees, motion picture films and video acting services, and Registered Education Savings Plans.
5. These are amounts where the type of payment cannot be determined, e.g., the filer failed to indicate this information on the NR4 information return.

Table 2 - Withholding Tax Revenues on Payments to Non-Residents, 2000-2010 (in millions of \$)

	2000		2001		2002		2003		2004		2005		2006		2007		2008		2009		2010		Total (2000-2010)
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Corporation	1,743	1,938	1,890	2,020	2,264	3,343	3,306	4,095	4,129	3,589	3,921	73%											
Individual	471	480	436	469	731	569	654	606	718	893	614	15%											
Other ¹	219	264	295	261	163	224	455	292	356	376	378	7%											
Government ²	8	9	5	6	9	38	83	136	193	72	24	1%											
Joint Account	40	32	32	31	23	24	28	32	28	29	30	1%											
Undetermined ³	42	40	177	53	71	151	65	118	86	42	40	2%											
TOTAL	2,522	2,763	2,835	2,841	3,261	4,349	4,591	5,279	5,509	5,001	5,006	100%											

Source: Department of Finance calculations based on data from the NR4 information return filed with the Canada Revenue Agency. Totals may not add due to rounding.

1. This category includes associations, trusts and partnerships.

2. This category includes governments, government enterprises, and international organizations and agencies prescribed by regulation.

3. This category includes withholding tax amounts where the type of recipient cannot be determined, e.g., the filer failed to indicate this information on the NR4 information return.