

Undertaking # 31

MPI to provide impact of one hundred (100) basis point increase or decrease on claims liabilities as of February 28th, 2014.

RESPONSE:

The impact of increasing the interest rate on marketable bonds by 100 basis points will decrease claim liabilities as of February 28, 2014 by \$102.2 million. Conversely, the impact of decreasing the interest rate on marketable bonds by 100 basis points will increase claim liabilities by \$108.7 million as disclosed in Note 18, page 34 of the Corporate Audited Annual Financial Statement.