

**Attachment A:  
IFRS 14 Opinion**

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1 MPI is seeking confidential treatment for the IFRS 14 Opinion. The report provided is  
2 proprietary in nature, has been treated by the parties as confidential up to this point  
3 and its disclosure could reasonably be expected to harm the competitive position of  
4 Deloitte.

5 Please see Attachment B for the Representation Letter provided in connection with the  
6 IFRS 14 opinion.