

IN THE MATTER OF THE TORONTO EXTERNAL CONTRACTS INQUIRY

AFFIDAVIT OF SANGEETHA PUNNIYAMOORTHY

I, Sangeetha Punniyamoorthy, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

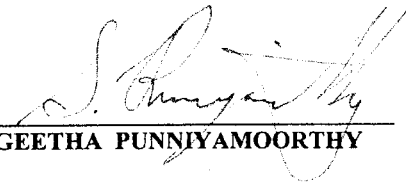
1. I am a first year associate at Dimock Stratton LLP.
2. I obtained my L.L.B. from Osgoode Hall Law School in 2003, and was called to the Ontario Bar in June 2004.
3. I was asked to verify whether Michael Saunders had applied to register copyright in the United States for a software application called "TMACS" or "Tax Management and Collection System."
4. A search of the online U.S. Copyright Database reveals a registration in the name of "Michael Robert Saunders", in December 1992, for a printout and magnetic tape bearing the title "Tax Management Administration Collection Systems" [marked as Exhibit "A"].

SWORN before me at the City)
)
of Toronto, this 26th day)
)
of October, 2004)



A Commissioner for Taking Affidavits

Etienne P. de Villiers



SANGEETHA PUNNIYAMOORTHY

This is **Exhibit "A"** referred to in the

Affidavit of Sangeetha Punniyamoorthy

sworn before me, this 26th day of October, 2004



A Commissioner For Taking Affidavits

Registered Works Database (Author Search)

Search For: SAUNDERS, MICHAEL DAVID, 1967-/...SAUNDERS, MICHAEL L., 1971-

1 Item

1. Registration Number: TX-3-604-399

Title: Tax management administration collection systems.

Description: Printout + magnetic tape.

Claimant: [Author and claimant] Michael Robert Saunders , 1950-

Created: 1991

Published: 10Aug92

Registered: 21Dec92

Title on © Application: TMACS.

Miscellaneous: C.O. corres.

Special Codes: 1/C/D

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