

This is Exhibit "N" referred to in the affidavit of
Vivian Krause sworn before me at Vancouver, B.C.
this 20th day of May, 2022

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.

A Commissioner for taking Affidavits within British Columbia

ALLEN / M^CMILLAN

File No. 01593-001

May 12, 2021

BY E-MAIL

Owen Bird Law Corporation
 Three Bentall Centre
 29th Floor
 595 Burrard Street
 Vancouver, BC V7X 1J5

Attention: Daniel W. Burnett, Q.C.

Dear Mr. Burnett:

Re: Scott Cousens

We write in response to your letter dated May 6, 2021, which was sent to our office on May 7, 2021.

Your letter attempts to place the burden on our client to disprove the reckless allegations of criminal conduct that your client has repeatedly communicated to law enforcement organizations, the CRA, various government officials and the public at large.

Our client is unwilling to provide his private financial records to an individual with no financial background who alleges, without basis, that our client was party to a "massive tax fraud" which was somehow overlooked by the Canada Revenue Agency and the national accounting firms who have audited the affairs of our client and the relevant foundations.

Put another way, your client does not gain a right of access to our client's private financial records simply by making wild allegations of criminal conduct based on her misunderstanding of publicly available information. We also note that if your client alleges that the Fortius Foundation was funded through a "massive tax fraud", her allegations are best levied against the foundations that funded the Fortius Foundation.

It is regrettable that your letter expresses no contrition on behalf of your client, and in fact reiterates her statements that our client is engaged in "a deception, a scam, a sham and a fraud". We intend to rely on your letter as an aggravating factor in the damages assessment should this matter proceed to litigation.

We disagree that our client's private financial information would be "compelled in any event" should this matter proceed to trial. As you well know, our client's private financial information will only be relevant should your client elect to plead justification as a defence to our client's claim. Given the incendiary nature of her allegations, and the



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implicit acknowledgement in your letter that she does not in fact know whether these allegations are true, any such pleading would be at her peril. While your letter plainly foreshadows a fair comment defence, the sheer recklessness of your client's allegations vitiates any defence of fair comment.

The documents our client is willing to provide are the 2008 and 2009 Registered Charity Information Return for New Dimensions Foundation, the 2008 and 2009 Registered Charity Information Return for Fortius Foundation (formerly Multisport Centre of Excellence Foundation) and the 2009 and 2010 Registered Charity Information Return for Imladris Foundation (formerly Elysium Foundation). These documents are enclosed. All of these documents are publicly available upon request from the CRA. In order to put your client's allegations to rest, our client requested these documents from the individuals who keep records for the aforementioned foundations, along with authorization to provide them to your client.

For clarity, our client has been unwilling to provide the information repeatedly demanded by your client because he has no faith that she will use that information responsibly. It must be remembered that your client's first public interaction with our client was to call him a liar on Twitter on December 29, 2020. Our client has no such concerns providing these documents to you, and trust that you will provide your client with the appropriate advice in the circumstances.

As you will see, the enclosed documents establish the following facts:

1. In its 2008 fiscal year, New Dimensions Foundation received received donations in the amount of \$13,000,500.
2. In its 2009 fiscal year, New Dimensions Foundation received received donations in the amount of \$4,885,000.
3. In its 2010 fiscal year, Elysium Foundation (now Imladris) received received donations in the amount of \$2,401,577.

Although not enclosed, subsequent T3010 forms filed by Elysium Foundation indicate that further received donations were received by Elysium Foundation in the years following its 2010 fiscal year.

We are authorized by Mr. Cousens to advise that the aforementioned donations were made by him. Including the post-2010 donations to Elysium Foundation, Mr. Cousens' total donations to New Dimensions Foundation and Elysium Foundation total approximately \$23 million. Mr. Cousens received no benefit from these donations other than a tax receipt. Your client's allegations that Mr. Cousens "did NOT make a \$23 million donation" and that he is involved in a "massive tax fraud scam" involving "donations that never existed" is entirely false.

With respect to an anti-SLAPP application, your client is of course free to proceed as she likes. Given that (1) your client's allegations of criminal conduct against our client are not a matter of public interest, (2) our client will easily meet his onus to establish

that a reasonable judge could find that the available defences will not succeed, and (3) the balancing required by section 4(2)(b) of the *Act* is clearly weighted in favour of allowing the matter to proceed, we are confident that our client would be successful in any such application.

We urge your client to reconsider her position. It is not in either of our clients' interests for this matter to devolve into protracted and expensive litigation. However, your client's refusal to withdraw her allegations or even express any contrition for her rampant allegations of criminality against our client will leave our client no choice but to commence proceedings.

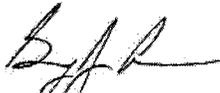
We reiterate the demands in our April 21, 2021 letter, namely that your client cease and desist her campaign of defamatory statements, remove all references to our client from her website and Twitter account, and promptly issue a retraction and apology to our client. In addition to the proposed text of the retraction set out in our April 21, 2021, we demand that your client acknowledge in the retraction that she was unequivocally wrong that donations in the amount of \$23 million were not made in respect of the Fortius Centre, and that she was unequivocally wrong that Mr. Cousens was not the source of these donations.

We look forward to hearing from you at your earliest convenience.

Yours truly,

Allen / McMillan Litigation Counsel

Per:



Greg J. Allen*

Encl

*Law Corporation