

MILLER BERNSTEIN LLP / BUCKINGHAM SECURITIES CORPORATION CLASS ACTION

NOTICE OF CLASS CERTIFICATION

This notice is to each and every person, wherever resident, except the Excluded Persons, who created or maintained an investment account with Buckingham Securities Corporation (“Buckingham”) at any time after March 17, 1997 through July 26, 2001 (the “Class Period”) and who maintained such an investment account on July 6, 2001, including, without limiting the foregoing, those persons who filed claims in the receivership of Buckingham (the “Class” or “Class Members”).

READ THIS NOTICE CAREFULLY AS IT MAY AFFECT YOUR LEGAL RIGHTS

CLASS ACTION CERTIFIED IN ONTARIO

Take notice: by order issued July 20, 2010 the Court certified this action as a class proceeding and appointed Barry Lavender and Howard Ferguson as the Representative Plaintiffs for the Class, as defined above.

Certain persons and entities are excluded from the Class, including (i) Miller Bernstein LLP (the “Defendant” or “Miller”); (ii) any partner or employee of The Defendant, and any member of the immediate family of any such partner or employee; (iii) any person who served as an officer or director of Buckingham at any time, and any member of the immediate family of any such officer or director; and (iv) certain other persons and entities related to those identified in (i)-(iii).

If you think you may be an excluded person please refer to the Certification Order, available at <http://classaction.ca/> or contact Siskinds LLP.

In 2005, Mr. Barry Lavender and Dr. Howard Ferguson, residents of Ontario and the plaintiffs in the action, commenced a class action in the Ontario Superior Court of Justice (the “Court”) against Miller.

Miller is a Toronto, Ontario-based accounting firm. Miller was the accountant for Buckingham, a securities dealer that collapsed in 2001. Mr. Lavender and Dr. Ferguson allege, on their own behalf and on behalf of the Class Members, that the Defendant was negligent in the provision of accounting services to Buckingham and that Miller knowingly assisted in breach of contract and that the Class was injured thereby.

The Plaintiffs are seeking, among other things, special and general damages and the costs of administering the plan of distribution of any recovery in this action in the sum of \$15 million, or such other sum as the Court finds appropriate.

The Defendants dispute the allegations and have denied and continue to deny any liability on their part.

Although this action has been certified by the Court, the Court has not taken any position as to the likelihood of recovery on the part of the Class, or as to the truth or merits of the claims or defences asserted by either side. The Court has merely

allowed the action to proceed as a class action, as opposed to an individual action, and this notice is being provided to you because you may be a member of the Class whose rights may be affected by this litigation.

THE COMMON ISSUES

A trial will be held to determine the issues common to the Class including whether or not the Defendants, or some of them, are liable to the Class as a result of Miller’s alleged negligence and/or knowing assistance in breach of contract, and, if there is any liability, whether this is an appropriate case to award damages to the Class as a result of the liability.

Following a determination of the common issues, further stages of litigation may be required. If necessary, a second stage may involve the assessment of damages on an individual basis, unless damages are assessed on an aggregate basis at the same time or after the common issues are determined.

PARTICIPATION IN THE CLASS ACTION

If you are a person or entity who satisfies the criteria to be a member of the Class and you wish to remain a member of the Class, you do not have to do anything to participate in this litigation at this time. All Class Members are automatically included in the litigation and will be bound by any judgment or resolution reached in this class action, whether favourable or not, unless and until they “opt out,” as discussed below.

Class Members who do not opt out will not be able to bring or maintain any other claim or legal proceeding against the Defendants in relation to the matters alleged in this class proceeding. But by remaining in the Class, Class Members will maintain their eligibility to receive compensation pursuant to any judgment or resolution reached in this class action.

In the event that a judgment or resolution is reached, a notice will be distributed to Class Members which will provide information on how to make a claim to receive any compensation available as a result of such judgment or resolution.

OPTING OUT OF THE CLASS ACTION

If you do not want to maintain your eligibility to receive a payment as a result of a favourable judgment or resolution of this class action, and you want to keep any right you may have to sue or continue to sue the Defendants on your own in respect of the claims asserted in this class action, then you must take steps to get out, or exclude yourself, from the Class. This is called “opting out.”

If you do not opt out you give up any right to sue the Defendants concerning the allegations in this class action. You may, however, sue, continue to sue, or be part of a lawsuit making different allegations against the Defendants. If you have a pending lawsuit against any of the Defendants

concerning issues similar to those raised in this class action you should speak to your lawyer in that case immediately.

In order to exclude yourself from the Class you must mail a signed letter stating that you “elect to opt out of the Class in the class action styled *Lavender and Ferguson v. Miller Bernstein LLP*.” Your letter must state the details of your interaction with Buckingham, including the date you became a client. In addition, you must include your name, address, telephone number and signature. You must mail your letter to Siskinds LLP (“Siskinds”), at the address listed below, by the **Opt out Deadline: October 21, 2010**

Take notice: if you opt out you will be barred from making a claim and receiving compensation from any judgment or resolution subsequently reached in this class action.

FINANCIAL CONSEQUENCES OF PARTICIPATION

Class Members may be entitled to receive financial compensation from the Defendants if the class action is successful.

No Class Member, other than the representative plaintiffs, will be liable for legal costs with respect to the determination of the common issues. Once the court has determined the common issues, however, it may be necessary that the individual members of the Class participate in individual proceedings to determine issues which are not common to the Class in order to establish their claim. If this is necessary, Class Members will then be entitled to decide whether to participate further. Each member of the Class who chooses to continue to participate may have to bear the costs of such individual proceedings and, if unsuccessful, could be liable to pay a portion of the Defendants’ costs incurred with respect to such individual proceedings.

LEGAL COUNSEL

Mr. Lavender and Dr. Ferguson retained the law firm of Siskinds to conduct this class action on behalf of himself and the Class. Siskinds has undertaken this litigation on a contingency basis, which means that Siskinds will not be paid for fees or disbursements unless the litigation is successful. Pursuant to the *Class Proceedings Act, 1992*, “success” in a class proceeding includes:

- (a) judgment on the common issues in favour of some or all class members; and
- (b) a settlement that benefits one or more class members.

The retainer agreement provides that in the event of success, Siskinds will be entitled to legal fees charged on a percentage basis, and that Siskinds will request Court approval of a legal fee of 25% of the benefit obtained for the class members or legal fees obtained by multiplying the billings of Class Counsel by a multiplier, and that Siskinds will request Court approval a multiplier of 3 or more. In either case,

disbursements and taxes will be charged in excess of the legal fees. The percentage legal fee will be calculated based on all benefits obtained for the Class, including costs, notice and administration fees.

CONTACT INFORMATION

For further information about this class action, or to obtain a copy of the Statement of Claim please contact Siskinds using the following contact information:

Mailing Address: Mr. Dimitri Lascaris
Siskinds LLP
680 Waterloo St.
London, ON N6A 3V8

Telephone: 1-800-461-6166 x.7844

E-mail Address: dimitri.lascaris@siskinds.com

Website: www.classaction.ca

Although it is not necessary for you to do anything at this time to qualify to participate in this litigation, by contacting Siskinds, and providing them with your contact information, you will ensure that any subsequent notice concerning this class action reaches you in a timely manner.

July 23, 2010

DISTRIBUTION OF THIS NOTICE HAS BEEN AUTHORIZED
BY THE ONTARIO SUPERIOR COURT OF JUSTICE