

SCHEDULE "B"

**IN THE MATTER OF THE *SECURITIES ACT*
R.S.O. 1990, c.S.5, AS AMENDED**

AND

IN THE MATTER OF MILLER BERNSTEIN & PARTNERS LLP

**UNDERTAKING TO THE
ONTARIO SECURITIES COMMISSION**

Miller Bernstein & Partners LLP, a respondent to a Notice of Hearing dated April 15, 2004 issued by the Ontario Securities Commission, undertakes to the Ontario Securities Commission that it will not provide auditing or other services to reporting issuers or to registrants under Ontario securities law in their capacity as reporting issuers and registrants, respectively. This undertaking is provided pursuant to terms agreed to in the settlement agreement between Staff of the Commission and Miller Bernstein dated May 17, 2005.

Miller Bernstein & Partners LLP
by [entity]
Per:

"Ron Kobric"

Witness: Ron Kobric

Date: May 17, 2005

"Howard Kornblum"

Authorized Signing Officer

Date: May 17, 2005

Acknowledgement as Received by,

John Stevenson
the Secretary to the
Ontario Securities Commission

Date: May , 2005