

FEDERAL COURT  
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File No. T-1736-14

**FEDERAL COURT**

BETWEEN:

VIRGINIA HILLIS and GWENDOLYN LOUISE DEEGAN

PLAINTIFFS

and

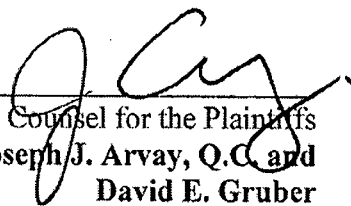
THE ATTORNEY GENERAL OF CANADA and THE MINISTER  
OF NATIONAL REVENUE

DEFENDANTS

**REPLY**

1. The plaintiffs admit the allegations of fact contained in paragraphs 9, 12, 14, and 26-28 of the statement of defence.
2. The plaintiffs deny the allegations of fact contained in paragraphs 6-8, 10-11, 13, 15, 17-18, 20-25 and 29-39 of the statement of defence.
3. In response to the whole of the statement of defence and, in particular, paragraphs 7-8, 13, 18, 20-24, 29, 31-32 and 34-35, the plaintiffs say that the FATCA Provisions, the Convention, the Agreement (as these terms are defined in the amended statement of claim) and the OECD Common Reporting Standard speak for themselves.

Dated: November 20, 2014

  
Counsel for the Plaintiffs  
Joseph J. Arvay, Q.C. and  
David E. Gruber

This Reply is filed by Solicitors for the Plaintiffs, Farris, Vaughan, Wills & Murphy LLP, PO Box 10026, Pacific Centre South, 25<sup>th</sup> Floor, 700 West Georgia Street, Vancouver BC V7Y 1B3. Tel: 604.684.9151 / Fax: 604.661.9349