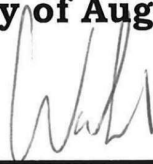


This is Exhibit "D"
to the Affidavit of
Jonathan William Kiska
sworn before me at Ottawa, Ontario,
this 29th day of August, 2018.



A Commissioner, etc.

Calculation Input

Jonathan Male, 57, Resident of ON

Income

Employment income	1,250
Taxable CDN dividends (all)	134,550

Deirdre Female, 52, Resident of ON

Income

Employment income	30,000
Taxable CDN dividends (all)	50,000
Taxable CDN dividends (non eligible)	50,000

Children Age Lives with Table Amt Claimed by

Sean	11	Shared	Yes	N/A
Cate	10	Shared	Yes	N/A

Youngest child finishes high school 8 years from the date of separation.

Dependant credit claimed by Deirdre.

Note: This calculation includes dividend and/or capital gains income taxed at a lower rate; the resulting tax savings have not been added and grossed up (see CSG, s.19(1)(h)).

Child Support Guidelines (CSG)

	Jonathan	Deirdre
Annual Guidelines Income	98,750	73,103
CSG Table Amount (current)	1,456	1,111
Child Support (Table)	345	0

Spousal Support Advisory Guidelines (SSAG)

Length of marriage/cohabitation: 15 years

Recipient's age at separation: 52 years

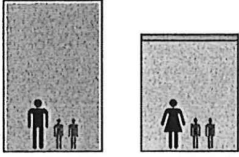

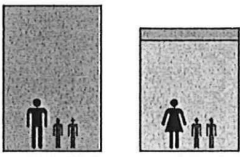

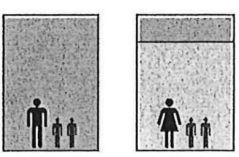

"With Child Support" Formula

Low	Mid	High
0	371	1,230*

*High end of the range extended to include 50/50 split of NDI (as defined by SSAG)

The formula results in a range for spousal support of \$0 to \$1,230 per month for an indefinite (unspecified) duration, subject to variation and possibly review.

SSAG Considerations: The results of the SSAG formula must be interpreted with regard to: Entitlement; Location within the Ranges; Restructuring; Ceilings and Floors; and Exceptions.

Support Scenarios	Monthly \$	A. SSAG Low		B. SSAG Mid		C. SSAG High	
		Jonathan	Deirdre	Jonathan	Deirdre	Jonathan	Deirdre
Gross Income		8,229	6,092	8,229	6,092	8,229	6,092
Taxes and Deductions		(589)	(861)	(421)	(975)	(198)	(1,274)
Benefits and Credits		85	218	96	207	120	182
Spousal Support		0	0	(371)	371	(1,230)	1,230
Child Support (Table)		(345)	345	(345)	345	(345)	345
Net Disposable Income (NDI)		7,380	5,794	7,188	6,040	6,576	6,575
<div> <div>adult in household</div> <div>child in household</div> <div>shared/summer child in household</div> <div>Payor's NDI/Contribution</div> </div>							
Percent of NDI		56.0%	44.0%	54.3%	45.7%	50.0%	50.0%
CSG Special Expenses Apportioning %		57.5%	42.5%	54.9%	45.1%	48.9%	51.1%
After-tax Cost/Benefit of Spousal Support		0	0	(203)	257	(838)	818

Child Support Calculation Details		
Gross Employment Income	Jonathan	Deirdre
Taxable Canadian Dividends	1,250	30,000
Line 150 Total Income	135,800	80,000
Difference between Taxable and Actual CDN dividends (CSG, Sch. III, s.5)	(37,050)	(6,897)
Annual Guidelines Income	98,750	73,103
# of Children for whom party pays CSG Table Amount	2	2
CSG Table Amount	1,456	1,111
Child Support (Table)	345	

SSAG Details	Monthly \$	SSAG Low		SSAG Mid		SSAG High	
		Jonathan	Deirdre	Jonathan	Deirdre	Jonathan	Deirdre
Guidelines Income		8,229	6,092	8,229	6,092	8,229	6,092
Spousal Support		0	0	(371)	371	(1,230)	1,230
Child Support (Table)		(1,456)	(1,111)	(1,456)	(1,111)	(1,456)	(1,111)
Taxes and Deductions		(589)	(861)	(421)	(975)	(198)	(1,274)
Benefits and Credits		85	218	96	207	120	182
INDI (\$)		6,269	4,338	6,077	4,584	5,465	5,119
INDI (%)		59.1%	40.9%	57.0%	43.0%	51.6%	48.4%
NDI % for range extension						50.0%	50.0%
Taxes and Deductions	Annual \$						
Line 260 Taxable Income		135,800	80,000	131,343	84,457	121,035	94,765
Federal Income Tax		(5,459)	(4,829)	(4,300)	(5,742)	(1,620)	(7,941)
Provincial Income Tax		(1,614)	(3,690)	(750)	(4,152)	(750)	(5,530)
CPP and EI		0	(1,810)	0	(1,810)	0	(1,810)
Taxes and Deductions (Annual)		(7,073)	(10,329)	(5,050)	(11,704)	(2,370)	(15,282)
Taxes and Deductions (Monthly)		(589)	(861)	(421)	(975)	(198)	(1,274)
Benefits and Credits	Annual \$						
Line 236 Net Income (Family)		135,800	80,000	131,343	84,457	121,035	94,765
Combined Child Benefits (Fed/Prov)		1,020	2,610	1,147	2,483	1,441	2,189
GST/HST Credit(s)		0	0	0	0	0	0
Benefits and Credits (Annual)		1,020	2,610	1,147	2,483	1,441	2,189
Benefits and Credits (Monthly)		85	218	96	207	120	182

SSAG Duration Information	
Years of marriage/cohabitation	15
Deirdre's age at separation	52
Years until youngest child finishes high school	8
Marriage/cohabitation period of 20 years or more	no
"Rule of 65" (Deirdre's age plus marriage/cohabitation period)	yes

Support Scenario Details	Monthly \$	A. SSAG Low		B. SSAG Mid		C. SSAG High	
		Jonathan	Deirdre	Jonathan	Deirdre	Jonathan	Deirdre
Gross Income		8,229	6,092	8,229	6,092	8,229	6,092
Taxes and Deductions		(589)	(861)	(421)	(975)	(198)	(1,274)
Benefits and Credits		85	218	96	207	120	182
Spousal Support		0	0	(371)	371	(1,230)	1,230
Child Support (Table)		(345)	345	(345)	345	(345)	345
Net Disposable Income (NDI)		7,380	5,794	7,188	6,040	6,576	6,575

Support Scenario Details (cont'd)	A. SSAG Low		B. SSAG Mid		C. SSAG High	
Gross Income <i>Annual \$</i>						
Line 150 Total Income	135,800	80,000	135,800	84,457	135,800	94,765
Spousal Support Received	0	0	0	(4,457)	0	(14,765)
Tax Adjustment	(37,050)	(6,897)	(37,050)	(6,897)	(37,050)	(6,897)
Gross Income (Annual)	98,750	73,103	98,750	73,103	98,750	73,103
Gross Income (Monthly)	8,229	6,092	8,229	6,092	8,229	6,092
Taxes and Deductions <i>Annual \$</i>						
Line 260 Taxable Income	135,800	80,000	131,343	84,457	121,035	94,765
Federal Income Tax	(5,459)	(4,829)	(4,300)	(5,742)	(1,620)	(7,941)
Provincial Income Tax	(1,614)	(3,690)	(750)	(4,152)	(750)	(5,530)
CPP and EI	0	(1,810)	0	(1,810)	0	(1,810)
Taxes and Deductions (Annual)	(7,073)	(10,329)	(5,050)	(11,704)	(2,370)	(15,282)
Taxes and Deductions (Monthly)	(589)	(861)	(421)	(975)	(198)	(1,274)
Benefits and Credits <i>Annual \$</i>						
Line 236 Net Income (Family)	135,800	80,000	131,343	84,457	121,035	94,765
Combined Child Benefit (Fed/Prov)	1,020	2,610	1,147	2,483	1,441	2,189
GST/HST Credit(s)	0	0	0	0	0	0
Benefits and Credits (Annual)	1,020	2,610	1,147	2,483	1,441	2,189
Benefits and Credits (Monthly)	85	218	96	207	120	182