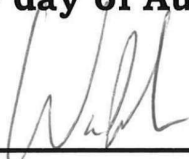


**This is Exhibit "E"
to the Affidavit of
Jonathan William Kiska
sworn before me at Ottawa, Ontario,
this 29th day of August, 2018.**

A handwritten signature in dark ink, appearing to be 'W. H. H.', is written over a horizontal line.

A Commissioner, etc.

Calculation Input Annual \$

Jonathan *Male, 57, Resident of ON*

<u>Income</u>	
Employment income	1,250
Taxable CDN dividends (all)	134,550

Deirdre *Female, 52, Resident of ON*

<u>Income</u>	
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 been added and grossed up (see CSG, s.19(1)(h)).

Note: This calculation includes amounts that have been grossed-up; this gross-up accounts for income tax only.

Child Support Guidelines (CSG) Monthly \$

	Jonathan	Deirdre
Annual Guidelines Income	130,097	79,197
CSG Table Amount (current)	1,839	1,199
Child Support (Table)	640	0

Spousal Support Advisory Guidelines (SSAG) Monthly \$

Length of marriage/cohabitation: 15 years

Recipient's age at separation: 52 years





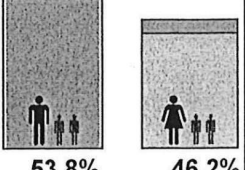
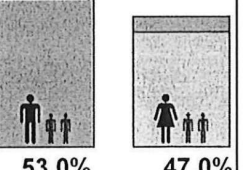
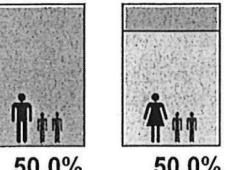
"With Child Support" Formula

Low	Mid	High
0	177	784*

*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 \$784 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)	(513)	(914)	(314)	(1,112)
Benefits and Credits		85	218	90	212	107	195
Spousal Support		0	0	(177)	177	(784)	784
Child Support (Table)		(640)	640	(640)	640	(640)	640
Net Disposable Income (NDI)		7,085	6,089	6,989	6,207	6,598	6,599
<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		53.8%	46.2%	53.0%	47.0%	50.0%	50.0%
CSG Special Expenses Apportioning %		62.2%	37.8%	61.1%	38.9%	57.7%	42.3%
After-tax Cost/Benefit of Spousal Support		0	0	(100)	124	(508)	532

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)
Tax savings on dividends and capital gains income	16,792	4,200
Gross-up of non-taxable income (CSG, s.19)	14,555	1,894
Annual Guidelines Income	130,097	79,197
# of Children for whom party pays CSG Table Amount	2	2
CSG Table Amount	1,839	1,199
Child Support (Table)	640	

SSAG Details	Monthly \$	SSAG Low		SSAG Mid		SSAG High	
		Jonathan	Deirdre	Jonathan	Deirdre	Jonathan	Deirdre
Guidelines Income		10,841	6,600	10,841	6,600	10,841	6,600
Gross-up of non-taxable income		(2,612)	(508)	(2,612)	(508)	(2,612)	(508)
Spousal Support		0	0	(177)	177	(784)	784
Child Support (Table)		(1,839)	(1,199)	(1,839)	(1,199)	(1,839)	(1,199)
Taxes and Deductions		(589)	(861)	(513)	(914)	(314)	(1,112)
Benefits and Credits		85	218	90	212	107	195
INDI (\$)		5,886	4,250	5,790	4,368	5,399	4,760
INDI (%)		58.1%	41.9%	57.0%	43.0%	53.2%	46.8%
NDI % for range extension						50.0%	50.0%
Taxes and Deductions	Annual \$						
Line 260 Taxable Income		135,800	80,000	133,675	82,125	126,392	89,408
Federal Income Tax		(5,459)	(4,829)	(4,907)	(5,264)	(3,013)	(6,757)
Provincial Income Tax		(1,614)	(3,690)	(1,244)	(3,896)	(750)	(4,780)
CPP and EI		0	(1,810)	0	(1,810)	0	(1,810)
Taxes and Deductions (Annual)		(7,073)	(10,329)	(6,151)	(10,970)	(3,763)	(13,347)
Taxes and Deductions (Monthly)		(589)	(861)	(513)	(914)	(314)	(1,112)
Benefits and Credits	Annual \$						
Line 236 Net Income (Family)		135,800	80,000	133,675	82,125	126,392	89,408
Combined Child Benefits (Fed/Prov)		1,020	2,610	1,080	2,549	1,288	2,342
GST/HST Credit(s)		0	0	0	0	0	0
Benefits and Credits (Annual)		1,020	2,610	1,080	2,549	1,288	2,342
Benefits and Credits (Monthly)		85	218	90	212	107	195

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)	(513)	(914)	(314)	(1,112)
Benefits and Credits		85	218	90	212	107	195
Spousal Support		0	0	(177)	177	(784)	784
Child Support (Table)		(640)	640	(640)	640	(640)	640
Net Disposable Income (NDI)		7,085	6,089	6,989	6,207	6,598	6,599

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	82,125	135,800	89,408
Spousal Support Received	0	0	0	(2,125)	0	(9,408)
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	133,675	82,125	126,392	89,408
Federal Income Tax	(5,459)	(4,829)	(4,907)	(5,264)	(3,013)	(6,757)
Provincial Income Tax	(1,614)	(3,690)	(1,244)	(3,896)	(750)	(4,780)
CPP and EI	0	(1,810)	0	(1,810)	0	(1,810)
Taxes and Deductions (Annual)	(7,073)	(10,329)	(6,151)	(10,970)	(3,763)	(13,347)
Taxes and Deductions (Monthly)	(589)	(861)	(513)	(914)	(314)	(1,112)
Benefits and Credits <i>Annual \$</i>						
Line 236 Net Income (Family)	135,800	80,000	133,675	82,125	126,392	89,408
Combined Child Benefit (Fed/Prov)	1,020	2,610	1,080	2,549	1,288	2,342
GST/HST Credit(s)	0	0	0	0	0	0
Benefits and Credits (Annual)	1,020	2,610	1,080	2,549	1,288	2,342
Benefits and Credits (Monthly)	85	218	90	212	107	195