

Federal Court



Cour fédérale

Date: 20110407

Docket: T-308-09

Ottawa, Ontario, April 7, 2011

PRESENT: The Honourable Mr. Justice Lemieux

IN THE MATTER OF

AN APPLICATION UNDER RULES 300 AND 301 OF THE  
*FEDERAL COURTS RULES* AND PARAGRAPH 83.14(1)(a) OF  
THE *CRIMINAL CODE* FOR A FORFEITURE ORDER

BETWEEN:

HER MAJESTY THE QUEEN

Applicant

and

THE WORLD TAMIL MOVEMENT OF ONTARIO

Respondent

**FORFEITURE ORDER**

UPON REVIEWING THE APPLICATION in writing made on the 2<sup>nd</sup> day of March, 2009, by the Attorney General of Canada for a Forfeiture Order pursuant to paragraph 83.14(1)(a) of the *Criminal Code*;

**UPON READING THE AFFIDAVIT** of Corporal David Kim in support of that application, sworn the 31<sup>st</sup> day of March, 2009, a redacted copy of which is appended as Exhibit A to this Order but without the Appendices to that affidavit (the Affidavit);

**UPON BEING ADVISED** by counsel for the respondent that it does not contest the issuance of the Forfeiture Order;

**UPON BEING SATISFIED** on a balance of probabilities that the property described in Appendix A-1 to A-3 to the affidavit of Corporal David Kim and currently in the custody of the Royal Canadian Mounted Police at 345 Harry Walker Parkway South, Newmarket, Ontario and the accounts and contents of the Toronto Dominion Bank and the accounts and contents of the Canadian Imperial Bank of Commerce described in Appendix B to the affidavit of Corporal David Kim is owned or controlled by or on behalf of a terrorist group pursuant to subsection 83.14(5) of the *Criminal Code*;

**AND UPON BEING SATISFIED** that notice was given to the respondent and to any other person who appears to have an interest in the property pursuant to subsections 83.14(4)(7) of the *Criminal Code*;

**THIS COURT ORDERS that:**

1. Unless specifically provided by this Order or by the *Criminal Code*, no variation shall be made to this Order other than by order of this court. Any application for variation of

this Order shall provide for at least 10 days notice to the Attorney General of Canada and the World Tamil Movement of Ontario;

2. The property described in Appendix A-1 to A-3 to the affidavit of Corporal David Kim and currently in the custody of the Royal Canadian Mounted Police at 345 Harry Walker Parkway South, Newmarket, Ontario and the accounts and contents of the Toronto Dominion Bank and the accounts and contents of the Canadian Imperial Bank of Commerce described in Appendix B to the affidavit of Corporal David Kim shall be forfeited to Her Majesty the Queen to be disposed of as the Attorney General directs or otherwise dealt with in accordance with the law;
3. The Restraint Order issued by this Court on April 10, 2008 pursuant to section 83.13(1)(b) of the *Criminal Code* in relation to the accounts and contents of the Toronto Dominion Bank and the accounts and contents of the Canadian Imperial Bank of Commerce described in Appendix B to the affidavit of Corporal David, is cancelled.
4. It is further ordered that the terms and conditions of the Confidentiality Order issued by this Court on September 29, 2009 shall remain of full force and effect.
5. It is further ordered that the further redactions of the home addresses of the individuals on pages 46, 75 to 77, 79 to 85 of Corporal David Kim's affidavit are appropriate on account of privacy concerns.

**Service and registration**

6. The Court Registry shall forward to the parties, namely the Attorney General of Canada, Ontario Region, and the solicitors to the World Tamil Movement of Ontario, a certified copy of this Order to which is appended as Exhibit A, the redacted affidavit of David Kim without its Appendices.

7. Any notice or delivery of material required by or in relation to the present Order shall be effected as follows:

**The Attorney General of Canada**  
Morris Pistyner, Counsel for the Director of Public Prosecutions  
Public Prosecution Services of Canada  
Ontario Regional Office  
130 King Street West, Suite 3400  
Toronto, Ontario H3Z 1V5

8. A copy of this Order but without its Exhibit A shall be served by Director of Public Prosecutions, Ontario Regional Office as soon as practicable on the following parties, by a peace officer to the party in person or by leaving a copy with a person apparently 16 years of age or older at the party's residence or place of business, or by registered mail;

a. **Royal Canadian Mounted Police**  
C/O Constable Joe DATI  
345 Harry Walker Parkway South  
Newmarket, Ontario  
L3Y 8P6

b. **Toronto Dominion Bank Financial Group and its Subsidiaries and Affiliates**  
C/O Corporate Security and Investigations  
3500 Steeles Avenue East  
Tower One, Level One  
Markham, Ontario  
L3R 2Z1

- c. **Canadian Imperial Bank of Commerce and its Subsidiaries and Affiliates**  
C/O Internal Audit and Corporate Security  
199 Bay Street  
4<sup>th</sup> Floor Commerce Court West  
Toronto, Ontario  
H4P 2P5
- d. **World Tamil Movement of Ontario**  
39 Cosentino Drive  
Scarborough, Ontario  
M1W 3A3  
**C/O Sittampalam SINNATHAMBY**  
President and Director of Tamil Movement of Ontario
- e. **Tamil Academy of Culture and Technology**  
240 Wellesley Street Site  
Unit 6  
240 Wellesley Street East  
Toronto, Ontario  
24X 1G5
- f. **Tamil Academy of Culture and Technology**  
(Head office of Tamil Academy of Culture and Technology)  
3150 Eglinton Avenue East  
Scarborough, Ontario  
M1J 2H2  
  
**C/O Ganeshalingam KANDIAH**  
President of Tamil Academy of Culture and Technology  
  
**C/O Subrananiam RAJARATNAM**  
President of Tamil Academy of Culture and Technology  
  
**C/O Selvadurai SANNITHIVEL**  
President of Tamil Academy of Culture and Technology
- g. **Ambal Trading**  
Occupant of 591 Parliament Street  
591 Parliament Street  
Toronto, Ontario  
M4X 1P9  
  
**C/O Kandiah ELAMURUGAN**  
Partner Ambal Trading

**C/O Pathmanathan MAHENDRAN**  
Partner Ambal Trading

h. **ULAHATHAMILAR/ CANADA ULAHATHAMILAR**

39 Cosentino Drive  
Scarborough, Ontario  
M1W 3A3

i. **Sritharan THAMOTHARAMPILLAI**

j. **VANIKAM**

39 Cosentino Drive  
Scarborough, Ontario  
M1W 3A3

9. Service of this Order without its Exhibit A, shall be effected on the following parties by service on Ms. Marlys Edwardh, counsel for the World Tamil Movement of Ontario. Ms. Marlys Edwardh will then forward photocopies of certified copies of this Order without its Exhibit A to the following parties by registered mail within 30 days of this Order being issued:

a. **Sittampalam SINNATHAMBY**

President and Director of the World Tamil Movement of Ontario

b. **Kamalavasan NAVARATNAM**

Director of the World Tamil Movement of Ontario

c. **Raveendran THAMBAPILLAI**

Secretary of the World Tamil Movement of Ontario

d. **Jega RAMASAMY**

General Manager, Director and Treasurer of the World Tamil Movement of Ontario

e. **Sriranjan KANDIAH**

f. **Puvirajasingam SWARNA**

g. **Yogeswaran MAILVAGANAM (Yokeswaran MYLVAGANAM)**

Director and Secretary of the World Tamil Movement of Ontario

- h. **Panchalingam PARAMANANTHAN**  
Director and Officer/Treasurer of the World Tamil Movement of Ontario
- i. **Rukshian BALASUBRAMANIAM**  
Registered Partner - Vanikam
- j. **Vijayaratnam PONNAMPALAM**  
Registered Partner – Vanikam

10. Any person served by the Director of Public Prosecutions Ontario Region or by Counsel for the World Tamil Movement of Ontario may request a copy of the redacted affidavit of David Kim which is Exhibit A to this Order which shall be provided to that party upon payment of the cost of reproducing the Exhibit A.
11. A copy of this Order and its redacted affidavit of David Kim (without its Appendices A-1 to A-3 and Appendix B) shall be posted on the Court’s Website making it available to the public through this medium.

“François Lemieux”

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Judge

**I HEREBY CERTIFY that the above document is a true copy of the original issued out of / filed in The Court on the 7<sup>th</sup> day of April A.D. 2011 Dated this 7<sup>th</sup> day of April, 2011**

**“Nancy Allen”  
Registry Officer**

Exhibit A

**AFFIDAVIT OF CORPORAL DAVID KIM IN SUPPORT OF AN ORDER  
FOR THE FORFEITURE OF PROPERTY AND IN SUPPORT OF A  
CONFIDENTIALITY ORDER**

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b. [REDACTED]

FEDERAL COURT  
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Received / Reçu

Date August 25 2010  
Registrar N.L. Allen  
Greffier





V3(8)(iii)<sup>1</sup>

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<sup>1</sup> As set out in my affidavit, I am requesting a confidentiality order pursuant to Sections 151 and 152 of the Federal Court Rules. This portion of my table of contents requires I believe redaction from the public record. I have shaded this area to clearly identify it as a portion of the affidavit which I am requesting be treated as confidential. In the body of my affidavit, I have likewise shaded all areas where I believe confidentially should attach. Each shaded area has a vetting code which identifies the reason for the redaction as set out at paragraph 230. A copy of my affidavit as redacted will be served on the respondent pursuant to the rules of the court.

**AFFIDAVIT OF CORPORAL DAVID KIM IN SUPPORT OF AN ORDER  
FOR THE FORFEITURE OF PROPERTY AND IN SUPPORT OF A  
CONFIDENTIALITY ORDER**

PURSUANT TO SECTION 83.14(5) OF THE *CRIMINAL CODE* OF CANADA

CANADA )  
FEDERAL COURT )

**AFFIDAVIT OF CORPORAL KIM  
of the Municipality of Toronto, Ontario,  
whose occupation is a Peace Officer  
of the Royal Canadian Mounted Police,  
hereinafter referred to as the Informant;**

**IN THE MATTER OF** an Application under Sections 300 and 301 of the *Federal Courts Rules* and Sections 83.14(5) of the *Criminal Code* for a Forfeiture Order;

**AND IN THE MATTER OF** a motion under Sections 151 and 152 of the *Federal Courts Rules* to Treat Material as Confidential.

**THE INFORMANT SAYS THAT** on a balance of probabilities, the following property is property that is owned or controlled by, or on behalf of, a terrorist group:

1. Toronto Dominion Financial Group Bank Account 0327-5210007 located at 26 William Kitchen Road, Scarborough, Ontario. Account holder is the World Tamil Movement of Ontario, a listed Terrorist Entity.
2. Toronto Dominion Financial Group Bank Account 1245-3132690 located at 890 Danforth Avenue, Toronto, Ontario. Account holder is the World Tamil Movement of Ontario, a listed Terrorist Entity.
3. Toronto Dominion Financial Group Bank Account 1245-0310023 located at 890 Danforth Avenue, Toronto, Ontario. Account holder is the World Tamil Movement of Ontario, a listed Terrorist Entity.
4. Toronto Dominion Financial Group Bank Account 0329-5216568 located at 680

Markham Rd., Scarborough, Ontario. Account holder is Vanikam.<sup>2</sup>

5. Toronto Dominion Financial Group Bank Account 0327-5221327 located at 26 William Kitchen Road, Scarborough, Ontario. Account holder is Ulahathamilar.<sup>3</sup>

6. Canadian Imperial Bank of Commerce Account 1732-6704018 located at 1100 Ellesmere Road, Scarborough, Ontario. Account holder is the World Tamil Movement of Ontario, a listed Terrorist Entity.

7. Canadian Imperial Bank of Commerce Account 1732-6704212 located at 1100 Ellesmere Road, Scarborough, Ontario. Account holder is the World Tamil Movement of Ontario - Women's Organization. The World Tamil Movement is a listed Terrorist Entity.

8. The property listed in Appendix A, presently stored at the *Toronto North Detachment of the RCMP* located at 345 Harry Walker Parkway South in Newmarket, Ontario, L3Y8P6.

**AND FURTHER THAT** there are reasonable grounds to believe the material should be treated as confidential notwithstanding the public interest in open and accessible court proceedings and that a Confidentiality Order should be ordered in respect of the Affidavit of Corporal David KIM pursuant to Rule 151 of the *Federal Court Rules* until otherwise decided by this court;

**AND THAT** the Informant's grounds for belief are as follows:

## **PART I**

### **INTRODUCTION**

1. I, David Kim, am a member of the Royal Canadian Mounted Police, hereinafter referred to as the RCMP, in Toronto, Ontario. I have 18 years of service with experience in General Duty Policing, Immigration and Passport, Commercial Crime, and National Security. I have received training in conducting national security investigations and I have attended seminars and conferences regarding the topic of terrorism. I have direct knowledge of this investigation because while I was a member of the Ontario Integrated National Security Enforcement Team, hereinafter referred to as INSET during May of 2003, I was assigned to the investigation named Project OSALUKI during it's initial stage. In October of 2004, I was promoted from INSET to the Greater Toronto Area Commercial Crime Section; however returned

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<sup>2</sup> Vanikam is a Tamil Business Directory which is owned and operated by the World Tamil Movement. The Vanikam is described in further detail later in this document in Part XII.

<sup>3</sup> Ulahathamilar is the Tamil newspaper which is owned and operated by the World Tamil Movement. The Ulahathamilar is described in further detail later in this document in Part XII.

to Project OSALUKI in June of 2006 on a secondment basis.

2. As an investigator on Project OSALUKI, I have extensively researched the World Tamil Movement and its parent organization, the Liberation Tigers of Tamil Eelam, also referred to as the LTTE. I have gained knowledge by interviewing individuals of the Tamil Community as well as members of the World Tamil Movement. I have also read open source information and police reports involving the operation of these organizations.
3. In the course of this affidavit, I rely on some information provided to me by other police officers or law enforcement officials, either in person or through copies of reports, and informations to obtain. In relation to some of those officers or officials, I have had previous dealings with them and have found them to be personally reliable. However, even where I have had no previous dealings with a particular officer or law enforcement official, I reasonably consider their information to be reliable as they are operating under a legal and professional obligation to tell the truth and in a setting where they are aware that the information they provide to me will be relied upon in this investigation and any prosecution of this case. Where I have received major pieces of information from other officers and law enforcement officials, I have confirmed the description of that information as set out in this affidavit directly with the officer or official involved and have noted that confirmation at the relevant portion of the affidavit.
4. I believe on a balance of probabilities that the property which is listed in Appendix A and B is property that is owned or controlled by or on behalf of a terrorist group. Therefore, I believe that Section 83.14(1)(a) of the *Criminal Code* allows for the Attorney General to make an application to a judge of the Federal Court for an order of forfeiture. The grounds for this belief are detailed later in this document. I am also seeking a confidentiality order over portions of the affidavit and the appended materials. I have clearly identified those portions for which I believe the court should issue a confidentiality order, by shading them. Each of the shaded portions notes a vetting code which is explained in paragraph 230 of this affidavit.
5. I believe that both the World Tamil Movement (WTM) and the Liberation Tigers of Tamil Eelam (LTTE) are terrorist groups as defined by the *Criminal Code of Canada*.
6. On 2006-April-8, the Governor in Council of Canada listed the LTTE as a proscribed terrorist organization. On 2008-June-13, the Governor in Council of Canada listed the WTM as a proscribed terrorist organization.
7. I believe that persons involved in terrorist activities require money to finance their activities and that depriving them of the opportunity to develop these funds is critical to dismantling their criminal network. This opinion is based on my experience, formalized training, discussions with other officers, the information contained within this document and my personal research in this domain.

8. I believe that the WTM and representatives thereof, have made and continue to make direct and indirectly, efforts to collect property, financial or other related services knowing that in whole or in part, they will be used by or will benefit a terrorist group, namely the LTTE which is a listed terrorist entity.
9. Based on my knowledge of this specific investigation, I believe that the LTTE operates within Canada via the World Tamil Movement. I also believe that the World Tamil Movement raises funds from the Canadian Tamil Diaspora and that these funds are forwarded to Sri Lanka to the supporters of Velupillai PRABHAKARAN, the leader of the LTTE which is a listed terrorist entity.
10. I believe on reasonable grounds and am satisfied on a balance of probabilities that there is property in a building, receptacle or place in respect of which an order of forfeiture may be made under subsection 83.14 of the *Criminal Code*.
11. I believe on a balance of probabilities that the property currently restrained (Appendix A and B) in the Order to Restrain Property and a Warrant to Seize Property issued by Justice LEMIEUX on 2008-April-10, is property owned or controlled by, or on behalf of, a terrorist group and as such is subject to forfeiture pursuant to section 83.14(5) of the *Criminal Code*.

## PART II

### OVERVIEW OF INVESTIGATION

12. On 2008-April-10, at Ottawa, Ontario, Federal Court Judge Francois J. LEMIEUX issued an Order to Restrain Property (Appendix C) and a Warrant to Seize Property (Appendix D). The property currently seized under the Warrant to Seize Property is listed in Appendix A and the property currently restrained under the Order to Restrain Property is listed in Appendix B. This Order to Restrain Property was based on the affidavit of Corporal DeAnna HILL who had provided the necessary grounds to show that the property belonged to a Terrorist Organization, namely the World Tamil Movement. The affidavit also showed the direct relationship between the World Tamil Movement and the Liberation Tigers of Tamil Eelam which is a listed Terrorist Organization. Items were seized from the World Tamil Movement Headquarters located at 39 Cosentino Drive, Scarborough, Ontario, 240 Wellesley Street, Toronto, Ontario, and 591 Parliament Street, Toronto, Ontario pursuant to search warrants issued by Justice MARSHALL of the Ontario Court of Justice on 2006-April-22, 2006-April-22 and 2006-April-23, respectively. Appendix A contains the complete list of items that were seized from these three locations. Later in this

Affidavit, I will provide grounds to believe that all the items seized at the three locations and the restrained bank accounts are owned by or controlled by or on behalf of the World Tamil Movement which is a listed Terrorist Organization. Appendix B the list of bank accounts which are restrained, believed to be under the control of the World Tamil Movement.

13. On 2008-June-13, the Governor in Council of Canada listed the World Tamil Movement (WTM) as a Terrorist entity as per section 83.05 of the *Criminal Code*. This was published in the Canada Gazette Part II, Registration SOR/2008-214.
14. The purpose of this affidavit is to support an application for Forfeiture filed on the 2nd day of March, 2009, under the provisions of Section 83.14(1)(a) of the *Criminal Code*. I believe that the property described in Appendix A and B is property that belongs to the WTM which is a listed terrorist entity as defined by the *Criminal Code of Canada*. I also believe that the property listed in Appendix A and B is property owned by or controlled by the WTM on behalf of the LTTE which is a listed terrorist entity as defined by the *Criminal Code of Canada*.

#### GLOSSARY

15. The following individuals are referred in this document:

**Velupillai PRABHAKARAN** - founder and current leader of the Liberation Tigers of Tamil Eelam (LTTE) which is a Canadian listed Terrorist Organization. A variation on the spelling of his surname is "PRAKHAKARAN."

**Mariyathas MANUEL** - past President of the World Tamil Movement (WTM) during the time of his police interview of 2004-April-28.

**Sriranjarasan KANDIAH** - first director of the World Tamil Movement (WTM) and treasurer from 1986 to 2003.

**Anton SEBARATNAM** - past President of the World Tamil Movement (WTM). He is also known as "Regi" and "Shankar."

**Kamalavasam NAVARATNAM** - current director of the World Tamil Movement (WTM) and it's newspaper, Ulahathamilar. Editor of the Ulahathamilar.

[REDACTED]

[REDACTED]



V3(8)(iii)

**Adoption of Previous Overview**

16. On 2008-April-10, at Ottawa, Ontario, Federal Court Judge Francois J. LEMIEUX issued an Order to Restrain Property and a Warrant to Seize Property based on the Affidavit of Sgt. DeAnna HILL (Appendix E).<sup>4</sup> I have read Corporal HILL's affidavit and believe the contents in it's entirety to be true. I believe the information in Sgt. HILL's affidavit is accurate to the best of my knowledge because as the peace officer swearing to the affidavit supporting the restraint order, I believe that she is compelled both professionally and legally to record and state only what she believes to be true. As an investigator on this Project OSALUKI, I have access to the same information which was relied upon by Sgt. HILL. In instances where I do not have first hand knowledge of the information which she refers to, I have verified this information by reviewing the source documents which she refers to. I have also had discussions with Sgt. HILL regarding her affidavit. I rely on all of Sgt. HILL's grounds in that affidavit to support this affidavit for Forfeiture. In the one instance whereby I have noticed a typing mistake in a sum total figure of funds electronically submitted by the WTM to Malaysia, I have explained and corrected this mistake in paragraph 62 of this document. I believe that the mistaken figure stated in her affidavit does not affect the grounds that were relied upon in the Restraint Order application.
  
17. I have attached the source documents which Sgt. HILL's affidavit relies upon as Appendix J. Appendix J is sub indexed by tabs which are numbered with the same number as the corresponding paragraph with which the source document is used. The source materials provided in Appendix J are true copies of the original documents. In instances whereby exhibits such as banking records and other documents are submitted in Appendix J, a copy of our working copy has been added to Appendix J. It is the normal course of police investigations to make an investigative copy of original exhibits for use in the investigation and store the original exhibit in a vault. Each banking exhibit was stamped with it's exhibit number and reference number prior to being scanned electronically into a database system.

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<sup>4</sup> This Order to Restrain Property and Warrant to Seize Property was issued on 2008-April-10 prior to the listing of the WTM on 2008-June-13. Part V of this document provides grounds which show that the WTM meets the definitions of a Terrorist Group prior to the listing, under Section 83.01(1)(a) of the *Criminal Code*.

I believe from the system used to process exhibits that all copies of originals provided in Appendix J are true copies of the original.

18. The following paragraphs 19 to 34 are an exact copy word for word from Sgt. HILL's affidavit (Appendix E, pg. 20, para 12-27). I have reduced the font size in these paragraphs to clearly indicate the parts which are reproduced from Sgt. HILL's affidavit. The footnotes associated to these paragraphs 19 to 34 are also imported from her affidavit. The reference to "I" in these paragraphs 19 to 34 refer to Sgt. HILL. I agree with and adopt the beliefs originally expressed by Sgt. HILL in paragraphs 19 to 34:

19. This investigation commenced with the dissemination of a report generated and prepared by the Financial Intelligence Branch of the Royal Canadian Mounted Police dated the 22<sup>nd</sup> day of April, 2002. During my review of this document, I learned that this branch of the RCMP was created pursuant to the September 11<sup>th</sup> attack in the United States in 2001. I further learned that the mandate of the Financial Intelligence Branch focused on the development of intelligence on the financial funding and structures of terrorist groups operating in Canada. The Introduction segment of this report [REDACTED] determined that the Liberation Tigers of Tamil Eelam was a [REDACTED] in the development of intelligence on terrorist groups.

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20.

[REDACTED]

V3-1

21. Based on this report, in conjunction with information obtained by investigators, my personal research, together with the April 08<sup>th</sup>, 2006, listing of the LTTE in Canada, I believe that the LTTE is a terrorist group. I believe that the LTTE most often limits its violent activities to their homeland of Sri Lanka and utilizes these tactics in order to promote the separation of the northern and eastern regions from Sri Lanka to achieve an independent Tamil Eelam. I further believe that the World Tamil Movement is an integral element in the strategic methodologies of the LTTE, predominantly utilized to collect funds for the purposes of purchasing arms and materials in furtherance of their cause. Based on searches conducted at the business locations of the World Tamil Movement in both Ontario and Quebec<sup>5</sup>, together with my review of bank records seized pursuant to numerous Production Orders<sup>6</sup>, I believe that the World Tamil Movement is an associate entity of the LTTE and has committed terrorist financing offences in Canada as set out in the *Criminal Code*. I have concluded that the World Tamil Movement is an essential means to legitimize the LTTE effort in Canada and functions as a representative of the Tamil people in the international community. Based on the investigation to date,

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<sup>5</sup> As will be set out later in this document, *Criminal Code* Warrants to Search were executed on the World Tamil Movement in Ontario and Quebec in April of 2006.

<sup>6</sup> Throughout this investigation, *Criminal Code* Production Orders have been executed on financial institutions holding accounts for the World Tamil Movement.



I believe that the World Tamil Movement maintains a Canadian office in Toronto located at 39 Cosentino Drive in Scarborough. I believe that the Toronto office is the centralized location for the operations of the World Tamil Movement within Canada, and that persons operating out of this business function solely for the purposes of promoting propaganda and for gathering funds from the Tamil diaspora to forward to the LTTE in Sri Lanka.

22. This investigation has incorporated the use of conventional investigative techniques such as database queries, surveillance, Warrants to Search, Production Orders and interviews in order to gather evidence of the offences. The use of these techniques has identified a terrorist financing scheme that focuses on the solicitation of monies from Canadian Tamil citizens and the subsequent collection of the funds by the World Tamil Movement through Canadian institutions. The techniques utilized in this investigation have established that in 2004, the LTTE utilized existing "checkpoints" in Sri Lanka in order to accumulate funds for the liberation effort by collecting a tax to enter LTTE controlled areas. In addition, at these checkpoints, naturalized Canadian citizens of Sri Lankan descent visiting Sri Lanka were submitted to interviews and were subsequently required to complete a "Pre-Authorized Payment" form committing to a monthly payment to the LTTE. Upon their return to Canada, these persons were visited by representatives of the World Tamil Movement to exact the collection of the monthly stipend. In fact, some of the contributors<sup>7</sup> interviewed provided investigators with bank statements, invoices or receipts that demonstrated the World Tamil Movement had commenced withdrawing money from personal chequing accounts on a monthly basis.
23. Pursuant to the interview of the contributors to this "Pre-Authorized Payment" scheme<sup>8</sup>, I executed Production Orders at financial institutions in Canada. The bank records seized have confirmed that the campaign to collect funds in this electronic format has been a highly productive and a proficient money collection tool for the World Tamil Movement. The evidence gathered pursuant to the execution of the Production Orders has also revealed that the electronic debit collection technique has been ongoing since, at least, 2002 and that some of the contributors that had been interviewed by police in Toronto, appear on the bank records as contributors to the World Tamil Movement. I believe that the presentation of the form in Sri Lanka by representatives of the LTTE, and the subsequent visit from members of the World Tamil Movement in Canada, demonstrates an inextricable link between the LTTE and the World Tamil Movement in Toronto. Moreover, I believe this sequence of events provides irrefutable evidence that the World Tamil Movement acts on behalf of the LTTE in Canada and participates in active fundraising for the LTTE.
24. In January of 2006, I executed the Production Orders referred to above on accounts maintained by the World Tamil Movement at three financial institutions in Canada. Subsequent Production Orders were also executed on two additional financial institutions in November of 2006, as well as in September of 2007. The bank records seized pursuant to these Orders, demonstrate that the World Tamil Movement has developed an elaborate machine like entity that moves throughout the Greater Toronto Area collecting funds with extreme proficiency. The Production Orders have also revealed that, to date, twenty accounts have been identified in the World Tamil Movement's name at five Canadian institutions. While not all of these accounts remain open and active, each was opened by the group and utilized, at some point, since 2004. Specifically, there was a total of 12 accounts at the Toronto Dominion Canada Trust, 1 at the Bank of Nova Scotia, 1 at the Royal Bank of Canada, 4 at

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<sup>7</sup> In previous affidavits, contributors were referred to as "victims". Within the present application, I refer to them as contributors as they have been identified by bank records or admission, as such.

<sup>8</sup> The interviews of the contributors to the Pre-Authorized Payment scheme are set out in detail later this document.

the Canadian Imperial Bank of Commerce and 2 at the National Bank of Canada<sup>9</sup>. The records reveal that these accounts served various functions for the group and several of them exhibit some form of collection or fundraising activity. The records also reveal that many of the accounts have lateral transfers between them, one supporting the other, confirming that the accounts are linked to one another.

25. In April of 2006, *Criminal Code Warrants to Search* were executed at the World Tamil office location at 39 Cosentino Drive by members of Project OSALUKI. The evidence seized pursuant to these warrants uncovered a lengthy repertoire of fundraising methods employed by the World Tamil Movement such as bake sales, car washes, newspaper sales, merchandise sales, festivals and other events, as well as door to door collections. These fundraising tactics are in addition to the automated collections described above. The actual banking transaction activities on the many accounts for which records have been obtained, illustrate that these schemes are, indeed, being utilized by the World Tamil Movement and have evolved over time. In addition, the records show that the World Tamil Movement has adjusted its collection mechanisms to suit their needs or to facilitate timely collections. For example, in general, the automated form of collection increased over time, and larger deposits into World Tamil Movement accounts are noted in the more recent records. In addition, once the LTTE was listed in Canada as a terrorist entity, a sharp drop in the automated collection technique occurred, and over time, regained in strength. Most importantly, however, the bank records have provided conclusive evidence that the Pre-Authorized Payment mechanism feeds numerous accounts, some of which are responsible for the transference of millions of dollars in wire transfers destined for accounts in Malaysia, Singapore, the United Kingdom and Sri Lanka.
26. The most complex and efficient collection scheme is that which is generated by the Pre-Authorized Payment forms exacted in Sri Lanka at the checkpoints near Kilinochchi described above. Pursuant to the searches conducted at the World Tamil Movement offices in Toronto, investigators located hundreds of these Pre-Authorized Payment forms that had been completed. Many of the forms contained information such as the contributor's name, address, telephone number and banking information. Most of these forms had void cheques attached, or stapled to the form, together with a form in Tamil entitled "*We Grow Our Tamil Nation*". The information contained within these forms was reviewed and persons identified for interview. I have reviewed these interviews and learned that the dissemination of this set of forms was executed in Canada and that most of these contributors were approached in Toronto. The interviews also confirmed that the forms generated monthly payments to the World Tamil Movement's accounts.
27. The Pre-Authorized Payment collection scheme is evidenced in Royal Bank records, the Toronto Dominion Canada Trust and the Canadian Imperial Bank of Commerce records on a massive scale. The monthly statements at each of these institutions depict an entry under the "*Credit*" column, which is described on the statement as either a "*GRADS PAP*", "*EFT*" or "*Credit Memo Settlement*" respectively, depending upon the recipient institution. Follow up research with each bank determined that each of these entries signifies a lump sum deposit comprising numerous single withdrawals from the many contributors' accounts. An overview of the significant electronic activity and collections effected utilizing this mechanism is set out later in this document and demonstrates that millions of dollars have been collected by the World Tamil Movement using this mechanism on a minimum of seven accounts based on the utterance of these forms.

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<sup>9</sup> Recent inquiries with each institution reveal that the Royal Bank account was ordered closed by the bank in November of 2007, and at present, only five with Toronto Dominion and two with CIBC remain open. In addition, the Bank of Nova Scotia was closed by the client in 2005 and the National Bank accounts were closed by the bank for non-compliance with policy in 2004. Toronto Dominion Bank advised in January of 2008, that three new accounts associated to the WTM have been opened. This information is set out in detail in the "Conclusion" under Part V of this document.

28. To give scope to the Pre-Authorized Payment method of collection, on one day in October of 2005, \$63,528.00 CAD was collected from 1582 persons' accounts and deposited into the World Tamil Movement's Royal Bank account. It is obvious from the amounts collected with this method that the Pre-Authorized Payment scheme is effective, timely and spares valued resources. In addition, a hand written document seized at the business premises of the World Tamil Movement noted:

*"Amount sent to the homeland: \$49,999.94 (Feb 06, 2004)  
 \$29,722.00 (Feb 27, 2004)  
 \$41,070.00 (May 27, 2004)"*

A review of the Royal Bank account registered to the World Tamil Movement confirmed that on these precise dates, the exact amounts indicated above, were sent via wire transfer to an account in Kuala Lumpur, Malaysia. Based on the mention of "homeland" in this handwritten notation which is used interchangeably with "Tamil Eelam", I believe that the account in Kuala Lumpur, to which a total of \$1,865,428.33 CAD has been wired by the World Tamil Movement, is utilized as a vehicle to forward money to the LTTE from Canada.

29. A review of the Royal Bank account maintained by the World Tamil Movement in Toronto has revealed that over half a million Canadian dollars was forwarded to this account in Kuala Lumpur in each of 2002, 2003 and 2004. During 2002 and 2003, the bulk of the funds deposited into this Royal Bank account were through cheque deposits and virtually none of the deposits were derived from the Pre-Authorized Payments system. However, in 2002 and 2003, electronic Pre-Authorized collections were prevalent within the records of Toronto Dominion accounts held by the World Tamil Movement. Specifically, in 2002 and 2003, approximately \$520,000.00 CAD was gathered through the Pre-Authorized Payment mechanism into just one of the Toronto Dominion accounts, of which, approximately \$352,000.00 CAD was subsequently diverted, by cheque, to the Royal Bank of Canada account responsible for the Kuala Lumpur wire transfers. In summary, in 2002 and 2003, the World Tamil Movement's only Royal Bank account received a total of \$352,000.00 CAD from its sister Toronto Dominion account 1020-980876 via cheque deposits. During that same time frame, the Royal Bank account wire transferred a total of \$1,284,051.39 CAD to the account in Kuala Lumpur. Due to the lateral movement of funds from the Toronto Dominion account to the Royal Bank account, coupled with the subsequent wire transfers out to Kuala Lumpur, I believe that the funds raised through the Pre-Authorized Payment mechanism within the Toronto Dominion account comprised, at minimum, a portion of the wire transfers to Kuala Lumpur.
30. Moving into 2004 and 2005, the source Toronto Dominion account that had made these contributions to the Royal Bank account, was closed in June of 2004, and hence stopped collecting funds from contributors in the Pre-Authorized Payment method, and subsequently stopped channeling funds into the Royal Bank account. Moreover, bank records demonstrate that, in 2004, the Royal Bank account suddenly commenced receiving funds through the Pre-Authorized Payment method. This is evident due to the appearance of the "GRADS PAP" entries for the first time during that year. For example, in 2004, \$531,102.80 CAD was wired to the same Malaysian account from the World Tamil Movement's Royal Bank account. During that same period, \$425,865.00 CAD was collected via electronic debits from contributors' accounts, or the Pre-Authorized Payment method. The total collections exacted and entered into the Royal Bank account utilizing the "GRADS PAP", or Pre-Authorized Debit mechanism, increased in 2005 to \$763,770.50 CAD. Based on this sequence of events, I believe that the funds collected from the Pre-Authorized Payments into the Royal Bank account supplied, at minimum, some portion of the subsequent wire transfers to Kuala Lumpur. The wires out to Kuala Lumpur from this Royal Bank account abruptly stopped at the mark of 2005 and, at that juncture, the Royal Bank is noted to commence a lateral transfer of funds, namely \$249,215.00 CAD, to CIBC account 1732-6704018. More recent Production Orders have revealed that this lateral

movement of funds continued into 2006, and that the same CIBC account is responsible for international wire transfers to Sri Lanka, the United Kingdom and Singapore. Of note, fifteen of the wire transfers that were communicated from this CIBC account were forwarded to Sri Lanka, most of which were to banks in LTTE controlled territory. Five of those wire transfers occurred after the LTTE was proscribed as a terrorist entity in Canada.

31. On a final note, on the 01st day of August, 2007, I received a FINTRAC Disclosure report that provided information relating to the transfer of funds direct to Sri Lanka from the Royal Bank account 06222-1276294. As is previously mentioned, the bank records have demonstrated that in 2005, the World Tamil Movement had suddenly ceased sending funds to Kuala Lumpur from the Royal Bank account and commenced lateral transfers to their CIBC account, which was subsequently wiring money to Sri Lanka, Singapore and the United Kingdom. The FINTRAC Disclosure Report received in August of 2007, revealed that the Royal Bank account held by the World Tamil Movement in Toronto, had again begun to wire money. The destination of the funds, however, had been diverted to accounts in Sri Lanka. This activity commenced in May of 2006, when \$40,000.00 was first forwarded to an account in Kilinochchi held by the Social and Economic Development Organization for Tamils.
32. In September of 2007, Corporal MYATT obtained an additional Production Order to obtain updated records from the Royal Bank and from CIBC. These Orders sought materials up to and including September of 2007. The disclosure has been received and has confirmed that the World Tamil Movement continued to effect the Pre-Authorized Payment technique until its closure by the bank, and also confirmed the transference of funds to LTTE controlled areas, both of which were being conducted despite the listing of the group as a terrorist entity in Canada. In addition, the Order obtained by Corporal MYATT has confirmed the conveyance of the wire transfers identified in the FINTRAC Disclosure Report of August 2007. In addition, the bank records surfaced additional wire transfers. Based on the FINTRAC Disclosure and the receipt of bank records, I have confirmed that since 2003, 12 wires totaling \$279,500.00 CAD have been transferred to Sri Lanka from the Royal Bank account. Of that figure, \$234,500.00 CAD has been to various accounts in LTTE controlled areas and \$229,000.00 CAD was communicated after the April 08<sup>th</sup>, 2006, listing of the Liberation Tigers of Tamil Eelam on the list of terrorist entities in Canada. Out of the ten wires sent subsequent to the listing, eight were destined for banks in Kilinochchi, Tamil Tiger controlled area.
33. Warrants to Search executed at the World Tamil Movement office location at 39 Cosentino Drive in Toronto resulted in the seizure of thousands of DVD's, books, videos, watches, key chains and host of other paraphernalia containing images of the LTTE leader, the logo of the LTTE or related images. Everything from golf shirts to hats, some with price tags attached, have been itemized from the warehouse area of the World Tamil Movement building. Based on my own observations and those of other officers, I know these items have been sold and presented at numerous events hosted and paid for by the World Tamil Movement. The computer hard drives seized from the office of the World Tamil Movement held programs to print the jackets for various DVD's and CD's being sold at these events. A description of this aspect of the seizure is described later in this document, and I believe that the funds raised from the sale of this merchandise melted into the coffers of the World Tamil Movement's numerous accounts by way of cash deposits.
34. Warrants to search executed at the World Tamil Movement headquarters in Toronto and associated sites have provided definitive evidence that depicts the group as the figure head of the LTTE in Canada taking instruction from, and liaising with, the leaders of the LTTE in order to advance their mandate of funding terror in Sri Lanka. For example, a document was seized from the office location of the World Tamil Movement, dated the 6<sup>th</sup> day of December, 2002, addressed to "*the In-charge, Canadian Office*" and is signed by the leader of the LTTE, Velupillai PRABHAKARAN. The opening sentence in the letter states "*I wish to convey my greetings to the In-charge of the Canadian section of the Liberation Tigers of Tamil Eelam*". The content of the letter addresses how the "*war has paused, but not our struggle*" and states it is important "*that we intensify the struggle at this juncture*".

The letter also discusses strengthening and modernizing their "nation" and that should the Sinhalese wage war on their nation they need to ensure they are "strong enough" to "fight it with our full breath". In addition, the letter sets out that PRABHAKARAN looks "forward to receiving substantial contribution from the displaced people of Tamil Eelam" and directs that the "Canadian office" take responsibility for 15 Crores of the 100 Crores needed<sup>10</sup>. The letter is signed: "V. PRABHAKARAN, Leader". Based on the salutation at the head of the letter, the content of the letter instructing specific fundraising, coupled with my knowledge of this investigation, I believe the World Tamil Movement is, in fact, the Canadian branch of the LTTE.

*(This concludes the portion adopted from Sgt. HILL's Affidavit.)*

35. Based on the material set out above, in addition to that which is submitted in the balance of this document, I believe on a balance of probabilities that the property listed in Appendix A and B is property owned or controlled by or on behalf of a terrorist group. Specifically, it is owned or controlled by the WTM on behalf of the LTTE.

#### **Update to the Overview Since The Issuance of the Restraint Order**

36. On 2008-April-10, a Warrant to Seize Property was issued by Justice Francois LEMIEUX regarding the following property:

All of the property seized pursuant to the Warrants to Search, listed in Appendix A of this document. Under the authority of Justice LEMIEUX's Warrant to Seize Property, this property is presently situated in Canada in the custody of Constable Joe DATT and is housed at the Toronto North Detachment of the Royal Canadian Mounted Police at 345 Harry Walker Parkway South in the city of Newmarket in the province of Ontario. This property was seized from the three locations (39 Cosentino Drive, 240 Wellesley Street, and 591 Parliament Street) between 2006-April-22 and 2006-April-24 and is believed to be owned or controlled by the World Tamil Movement on behalf of the LTTE.

37. On 2008-April-10, a Restraint Order was issued by Justice Francois LEMIEUX regarding the following property:

All of the accounts named in the chart set out below:

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<sup>10</sup> According to an internet query on the Kshitij Consultancy Services website, 16 Crores is 3.29 million USD.

<b>BANK ACCOUNTS MAINTAINED BY THE WORLD TAMIL MOVEMENT OF ONTARIO BUSINESS CORPORATION #677800 AND RELATED ACCOUNTS</b>				
<b>Financial Institution</b>	<b>Branch</b>	<b>Account Number</b>	<b>Bearer of the Account</b>	<b>Signatories</b>
Toronto Dominion Financial Group	26 William Kitchen Road, Scarborough	0327-5210007	World Tamil Movement of Ontario	Kamalavasan NAVARATNAM Raveendran THAMBAPILLAI Jega RAMASAMY
Toronto Dominion Financial Group	890 Danforth Avenue, Toronto	1245-3132690	World Tamil Movement of Ontario	Sriranjan KANDIAH Puvirajasingam SWARNA
Toronto Dominion Financial Group	890 Danforth Avenue, Toronto	1245-0310023	World Tamil Movement of Ontario Women's Organization <sup>11</sup>	Sriranjan KANDIAH Puvirajasingam SWARNA
Toronto Dominion Financial Group	26 William Kitchen Road, Scarborough	0327-5218121	World Tamil Movement of Ontario	Unknown
Canadian Imperial Bank of Commerce	1100 Ellesmere Road, Scarborough	1732-6704018	World Tamil Movement of Ontario	Yokeswaran MYLVAGANAM Jega RAMASAMY Kamalavasan NAVARATNAM Thambapillai RAVEENDRAN Sittampalam SINNATHAMBY Panchalingam PARAMANANTHAN

<sup>11</sup> The Ontario Ministry of Consumer and Business Services records indicate that the WTM Women's Organization was registered as a business on 2004-Oct-19 by the World Tamil Movement of Ontario. (Appendix E, pg. 45, para. 63). This indicates that the WTM Women's Organization is a sub-organization of the World Tamil Movement. Further details linking the Women's Organization with the WTM will be provided in Part XII of this document.

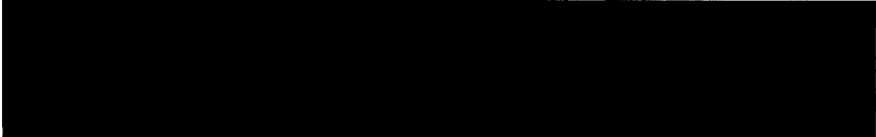
<b>BANK ACCOUNTS MAINTAINED BY THE WORLD TAMIL MOVEMENT OF ONTARIO BUSINESS CORPORATION #677800 AND RELATED ACCOUNTS</b>				
<b>Financial Institution</b>	<b>Branch</b>	<b>Account Number</b>	<b>Bearer of the Account</b>	<b>Signatories</b>
Canadian Imperial Bank of Commerce	1100 Ellesmere Road, Scarborough	1732-6704212	World Tamil Movement of Ontario o/a W.T.M. Women's Organization	Yokeswaran MYLVAGANAM  Jega RAMASAMY  Kamalavasan NAVARATNAM  Thambapillai RAVEENDRAN  Sittampalam SINNATHAMBY  Panchalingam PARAMANANTHAN

38. A summary of the World Tamil Movement bank accounts restrained is as follows:

- a. Toronto Dominion Financial Group Bank Account 0327-5210007  
Balance of \$4,359.19 as of 2009-March-09
- b. Toronto Dominion Financial Group Bank Account 1245-3132690  
Account closed 2008-August-8
- c. Toronto Dominion Financial Group Bank Account 1245-0310023  
Balance of \$629.89 as of 2009-March-09
- d. Toronto Dominion Financial Group Bank Account 0327-5218121  
Account closed 2008-April-07
- e. Canadian Imperial Bank of Commerce Account 1732-6704018  
Balance of \$0.00
- f. Canadian Imperial Bank of Commerce Account 1732-6704212  
Dormant account with balance of \$0.00 as of 2009-March-09

The Restraint Order also involved two other Toronto Dominion Financial Group Bank Accounts. These specific accounts were restrained by Justice LEMIEUX's order of 2008-April-10 (Appendix C). They were not named in the order by account number; however, they were identified by the Toronto Dominion Financial Group

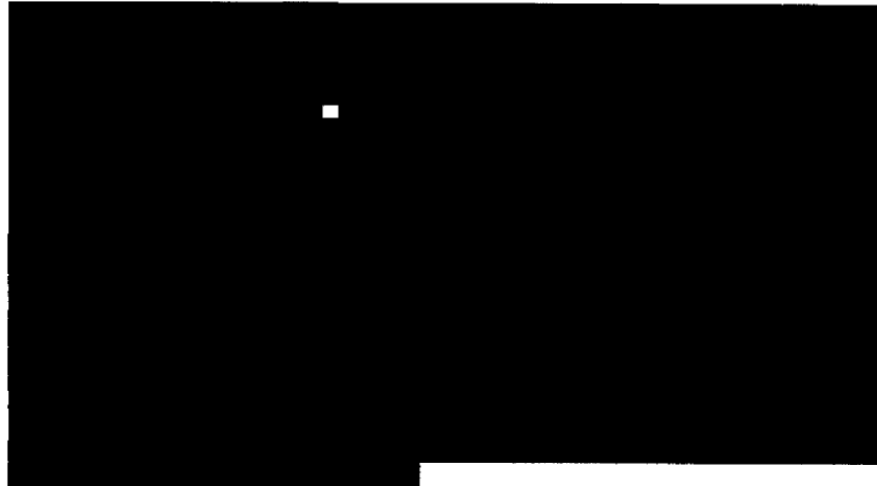
Bank as an "account associated to the address of 39 Cosentino Drive in Scarborough/Toronto, Ontario" as written in the Order. The following two accounts are:

- g. Toronto Dominion Financial Group Bank Account 0329-5216568 Account holder is Vanikam with a balance of \$2,583.27 as of 2009-March-09.
  - h. Toronto Dominion Financial Group Bank Account 0327-5221327 Account holder is Ulahathamilar with a balance of \$17,127.06 as of 2009-March-09.
39. The Vanikam is a WTM owned Tamil business directory and the Ulahathamilar is a WTM owned weekly newspaper publication. Both businesses operate out of WTM headquarters located at 39 Cosentino Drive, Scarborough, Ontario. I have interviewed the past treasurer of the WTM, Sriranjaram KANDIAH on 2004-April-20 who confirmed that both the Ulahathamilar and the Vanikam are operated by the WTM and all proceeds from these two publications belong to the WTM.<sup>12</sup>
40. I have reviewed the 2004 edition of the Vanikam. Page one of the business directory is an image of two flags crossed: the Canadian flag and the WTM flag (this WTM flag has the words "World Tamil Movement" on it. Page 4 of the Vanikam displays this same flag solely with nine lines of Tamil script underneath it. Page 5 of Vanikam identifies the publication as "Ulahathamilar Vanikam" and states the address as 39 Cosentino Dr., Scarborough, Ontario. As a long term investigator on this project, I have the understanding that "Ulahathamilar" means "World Tamil." On 2008-Feb-18, I confirmed with TCE #1 that the direct translation of "Ulahathamilar" is "World Tamil" and that the direct translation of "Vanikam" is "Commerce." TCE # 1 also explained that the phonetic translation of this Tamil word can be spelled in English as Ulahathamilar, Ulagathamilar, and Ulagatamilar. These variations of spelling are even used within the Ulahathamilar publication.
41. Both the Vanikam and the Ulahathamilar are described in further detail later in this document in Part XI.
42. On 2008-June-18, the listing of the World Tamil Movement was published in the Canadian Gazette, Vol 142, No.1 making it a "terrorist group" as defined under Section 83.01 (1) of the *Criminal Code of Canada*.
43. 

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<sup>12</sup> The circumstances of this interview are detailed further in paragraph 102 of this document.





V3(8)(iii)

#### **PART IV**

##### **RELIEF SOUGHT BEFORE THE COURT**

44. Based on grounds provided in this document and with the grounds set out in the Affidavit for restraint of Sgt. HILL, I am seeking an Order of Forfeiture for property pursuant to sections 83.14(5) of the *Criminal Code*. The property for which this application is brought forward is named in Appendix A and Appendix B of this document. This property includes all the property which was seized under the Order of a Warrant to Seize Property and the bank accounts restrained under Federal Court Judge Francois J. LEMIEUX 's order on 2008-April-10. Appendix B contains all the bank accounts listed in the restraint order and also includes the two extra Toronto Dominion Financial Group accounts identified in the previous paragraph 38.
45. Particularly, I am seeking to have all of the property seized pursuant to the Warrants to Search executed at 39 Cosentino Drive and related sites, listed in Appendix A of this document, forfeited. Under authority of the Warrant to Seize Property, this property is presently in a building, receptacle or place, namely the custody of Constable Joe DATT and is housed at the Toronto North Detachment of the Royal Canadian Mounted Police located at 345 Harry Walker Parkway South in Newmarket, Ontario.

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13

V3(8)(iii)

46. I am also seeking to have all the bank accounts that were restrained pursuant to the Restraining Order (Appendix B) forfeited. These bank accounts are currently under control of the Canadian Imperial Bank of Commerce and the Toronto Dominion Canada Trust .
47. I believe that the property to be forfeited is located in Canada at the following places:
  1. The *Toronto North Detachment of the RCMP* located at 345 Harry Walker Parkway South in Newmarket, Ontario, L3Y 8P6;
  2. The *Toronto Dominion Bank Financial Group* and it's Subsidiaries and Affiliates, at the branch located at 890 Danforth Avenue in Toronto, M4J1L9, as well as, at the branch located at 26 William Kitchen Road in Scarborough, M1P 5B7, both in Ontario; and,
  3. The *Canadian Imperial Bank of Commerce* and it's Subsidiaries and Affiliates, at the branch located at 1100 Ellesmere Road in Scarborough, Ontario, M1P 2X3.

## **PART V**

### **GROUND TO BELIEVE THE LTTE IS A TERRORIST GROUP**

48. The definition of a "terrorist group" is found in Section 83.01(1) of the *Criminal Code* and reads: "terrorist group means (a) an entity that has as one of its purposes or activities facilitating or carrying out any terrorist activity or (b) a listed entity, and includes an association of such entities."
49. On 2006-April-8, the Governor in Council of Canada listed the Liberation Tigers of Tamil Eelam (LTTE) as a Terrorist entity as per section 83.05 of the *Criminal Code*. This was published in the Canada Gazette Part II, Registration SOR/2006-62. Therefore the LTTE meets the definition of a terrorist group under Section 83.01(1)(b) of the Criminal Code. (Appendix H-24)
50. I also believe prior to its listing, the LTTE was an entity that had as one of its purposes or activities facilitating or carrying out any terrorist activity. Therefore, it met the definition of a terrorist group under Section 83.01(1)(a) of the *Criminal Code* prior to it's being proscribed onto the list of Terrorist Entities in Canada and still currently meets this definition of a terrorist group under Section 83.01(1)(a) of the *Criminal Code*. I believe this to be true because I have read Sgt. HILL's affidavit for

a Restraint Order (Appendix E) along with all her supporting appendices attached to the affidavit. I incorporate her "Grounds To Believe the LTTE Is A Terrorist Group" in this affidavit.

51. Furthermore, I have reviewed decisions of the The Federal Court of Canada which has had opportunities to assess and comment on the acts carried out by the LTTE. On November 14, 1997, the Court upheld the Section 40 Immigration Act security certificate filed against Manickavasagam SURESH, a former Canadian LTTE leader. The Honourable Mr. Justice TEITELBAUM stated, "I am satisfied that there are reasonable grounds to believe the LTTE to have committed 'terrorist acts' no matter how one would define 'terrorism' or 'terrorist act'." (1997 CanLII 5797). Also in the case of SURESH, in January 2000 the Federal Court of Appeal addressed the violent and brutal methods of the LTTE: "In short, there is sufficient and conclusive evidence that the LTTE engages in indiscriminate killing and torture of innocent civilians amounting to what are classified under international law as "crimes against humanity." (2000 CanLII 17101 F.C.A)
52. On September 3, 2002, the Federal Court of Canada upheld a 2001 ruling of the Immigration and Refugee Board against Vellupillai PUSHANANTHAN, who had been convicted for conspiracy to traffic heroin in Canada. The Honourable Mr. Justice BLAIS stated: "The LTTE resorts to terrorist methods to reach their objectives and this suggests that the LTTE is an organization with a brutal and limited purpose." The judge also stated: "There is overwhelming evidence that the LTTE is a terrorist organization that commits crimes against humanity through a myriad of activities." (2002 FCT 867 CanLII)
53. I also believe that the LTTE is considered internationally as a terrorist group. Appendix H provides a list of countries and the European Union which have included the LTTE in their identification of Terrorist groups:

Appendix H-15 - United States Department of State's List of Foreign Terrorist Organizations

Appendix H-18 - Proclamation of the President of Sri Lanka banning the LTTE

Appendix H-19 - Australian Department of Foreign Affairs and Trade adoption of the *United Nations listing of the LTTE*

Appendix H-20 - United Kingdom's Home Office of Proscribed Terrorist Groups Listing the LTTE

Appendix H-21 - India's Unlawful Activities Prevention Ordinance Listing the LTTE as a Terrorist Group

Appendix H-23 - European Union Council lists the LTTE as a Terrorist Group

## **PART VI**

### **GROUND TO BELIEVE THE WORLD TAMIL MOVEMENT IS A TERRORIST GROUP**

54. On 2008-June-13, the Governor in Council of Canada listed the World Tamil Movement (WTM) as a Terrorist entity as per section 83.05 of the *Criminal Code*. This was published in the Canada Gazette Part II, Registration SOR/2008-214. Therefore the WTM meets the definition of a terrorist group under Section 83.01(1)(b) of the *Criminal Code*.
55. I also believe that the WTM met the definition of a terrorist group under Section 83.01(1)(a) of the *Criminal Code* prior to it's being proscribed onto the list of Terrorist Entities in Canada and still currently meets this definition of a terrorist group under Section 83.01(1)(a) of the *Criminal Code*. I believe this to be true because I have read Sgt. HILL's affidavit for a Restraint Order (Appendix E) along with all her supporting appendices attached to the affidavit. I incorporate her "Grounds To Believe the LTTE Operates In Canada" in this affidavit.

## **PART VII**

### **GROUND TO SUPPORT THE FORFEITURE OF ASSETS**

#### **Adoption of Grounds for Belief from the Affidavit of Sgt. DeAnna HILL for the Restraint of Assets.**

56. On 2008-April-10, at Ottawa, Ontario, Federal Court Judge Francois J. LEMIEUX issued an Order to Restrain Property (Appendix C) and a Warrant to Seize Property (Appendix D) based on the Affidavit of Sgt. DeAnna HILL (Appendix E). I incorporate her "Grounds To Support Restraint of Assets" wholly as a part of my grounds to support the forfeiture order.

## **PART VIII**

### **FURTHER GROUND TO SUPPORT THE FORFEITURE OF ASSETS RELATED TO WORLD TAMIL MOVEMENT ACCOUNTS**

#### **Overview of Grounds to Believe Funds Raised in Canada are Forwarded Overseas**

57. Production Orders obtained by Sgt. HILL for the Bank of Nova Scotia, the Royal Bank of Canada and the Toronto Dominion Canada Trust ordered the production of bank records, information and data held by each institution on any account in the name of the World Tamil Movement. These Orders were granted by Justice

BENTLEY of the Ontario Court of Justice on the 3<sup>rd</sup> day of January, 2006, and resulted in the seizure of thousands of documents on numerous accounts. Additional Production Orders for similar information and data were executed on the Canadian Imperial Bank of Commerce and the National Bank of Canada on the 07<sup>th</sup> day of November, 2006, pursuant to evidence located by Sergeant SCOTT within documents seized during the execution of Warrants to Search at 39 Cosentino Drive, the business location of the World Tamil Movement. Subsequent Production Orders were obtained by Corporal MYATT in September of 2007, for updated records on some of these accounts. In all, five Canadian financial institutions have been served with Production Orders revealing a network of accounts maintained by the World Tamil Movement at these institutions. The records obtained following the execution of these Production Orders have been reviewed and detailed in a Financial Package, Appendix 23 of Sgt. HILL's affidavit (Appendix E). The bank records relied upon to complete this financial package is provided in Appendix "J." These banking records indicated that a large sum of money was being electronically transferred from various WTM bank accounts to various foreign bank accounts. A summary of these findings provide evidence of electronic transfers from WTM accounts held at Canadian Banking Institutions to other foreign banks in Singapore, United Kingdom, Sri Lanka, and Malaysia. All figures stated are in Canadian currency unless stated otherwise.

58. 1. Electronic Transfers to Singapore

There were six funds transfers from the WTM Toronto Dominion Canada Trust Account 0327-004 5209475 to the Bangkok Bank Public Company Limited Account 425559001 in Singapore during the time period of 2005-May-26 to 2005-August-09. The total amount of funds transferred from the TD account to Singapore was \$135,000.00 for this time period.

There were 17 funds transfers from WTM Canadian Imperial Bank of Commerce Account 01732-010 6704018 to three different banks in Singapore during the time period of 2004-December-24 to 2005-October-14. The amounts to the three banks, Bangkok Bank Public Company Limited Account 425559001, United Overseas Bank Limited Account SDG 146 301 5959, and United Overseas Bank Limited Account 17909094 35290046 were \$254,600.00, \$60,000.00, and \$13,000.00, respectively. The total amount of funds transferred from the CIBC account to Singapore was \$327,600.00 for this time period.

There was a total amount of funds transferred from WTM accounts in Canada to various accounts in Singapore of \$462,600.00 for the time period of 2004-December-24 to 2005-October-14.

59. 2. Electronic Transfers to the United Kingdom

There were six funds transfers from the WTM Canadian Imperial Bank of Commerce Account 01732-010 6704018 to the National Westminster Bank Account 84101598 in the United Kingdom during the time period of 2005-March-01 to 2005-March-21. The total amount of funds transferred from the CIBC account to United Kingdom was \$35,000.00 for this time period.

60. 3. Electronic Transfers to Sri Lanka

There were twelve funds transfers from WTM Royal Bank of Canada Account 06222 1276294 to eight different bank accounts in Sri Lanka during the time period of 2003-January-22 to 2007-April-19. The amounts to the eight bank accounts, Bank of Ceylon Branch Kilinochchi Account 4558, Seylan Bank Limited Account 960009468, Bank of Ceylon Branch Kilinochchi Account 30563, Seylan Bank Limited Account 36874, Seylan Bank Limited Account 38885, People's Bank Sea Street Branch Account 277100123526458, Hatton National Bank Account 202975018, Bank of Ceylon Account 3904 were \$124,000.00, \$40,000.00, \$60,000.00, \$40,000.00, \$5,000.00, \$5,000.00, \$500.00, and \$5,000.00, respectively. The total amount of funds transferred from the RBC account to Sri Lanka was \$279,500.00 for this time period.

There were 13 funds transfers from WTM Canadian Imperial Bank of Commerce Account 01732-010 6704018 to two different banks in Sri Lanka during the time period of 2005-November-08 to 2006-July-28. The amounts to the two banks Bank of Ceylon Account 4558, and Peoples Bank Account 15634 were \$348,275.00 and \$14,000.00, respectively. The total amount of funds transferred from the CIBC account to Sri Lanka was \$362,275.00 for this time period.

There was a total amount of funds transferred from WTM accounts in Canada to various accounts in Sri Lanka of \$641,775.00 for the time period of 2003-January-22 to 2007-April-19.

Out of the total of transfers from WTM to Sri Lankan bank accounts, there were three transfers from the "WTM" Royal Bank of Canada Account 06222 1276294 to the "Social and Economic Development Organization for Tamils" Bank of Ceylon, Branch Kilinochchi account 4558 totaling in the amount of \$124,000.00. There were also twelve transfers from the "WTM" Canadian Imperial Bank of Commerce account 01732-010 6704018 to the "Social and Economic Development Organization for Tamils" Bank of Ceylon, Branch Kilinochchi account 4558 totaling in the amount of \$348,275.00. Therefore, the total amount of WTM funds transferred to the Social and Economic Development Organization for Tamils was \$472,275.00. The significance of this amount transferred to the Social and Economic Development Organization for Tamils (SEDOT) will be explained later in this

document on paragraph 138 (On 2006-January-20, I became aware of an Internet article posted by the Sri Lankan Government that they discovered the underground hiding place of the LTTE leader, Velupillai PRABHAKARAN in a SEDOT village).

61. 4. Electronic Transfers to Malaysia

There were 40 funds transfers from WTM Royal Bank of Canada Account 06222 1276294 to the World Tamil Relief Bumiputra-Commerce Account 14020175670050 in Malaysia during the time period of 2002-July-26 to 2004-November-26. The total amount of funds transferred from the RBC account to Malaysia was \$1,865,428.33 for this time period.

There were two funds transfers from WTM Bank of Nova Scotia Account 61432 00215-12 to the Noble Express<sup>14</sup> Bumiputra-Commerce Account 14081196004050 in Malaysia during the time period of 2002-August-09 to 2003-January-7. The total amount of funds transferred from the Bank of Nova Scotia account to the Noble Express Account in Malaysia was \$40,000 for this time period.

There was one fund transfer from WTM Toronto Dominion Canada Trust Account 4336-0928569 to the World Tamil Relief Fund Bumiputra-Commerce Account 14020175670050 in Malaysia on 2004-September-07 in the amount of \$7,000.00.

There was a total amount of funds transferred from WTM accounts in Canada to two accounts in Malaysia of \$1,912,428.33 for the time period of 2002-July-26 to 2004-November-26.

62. Upon review of Sgt. HILL's affidavit (Appendix E), I have noticed that in her paragraph 527 on page 345, her total of funds from the known World Tamil Movement accounts wired to the World Tamil Relief fund in Malaysia was incorrectly stated as \$1,832,428.33. From the same figures in paragraph 527, the total amount should have been \$1,872,428.33 (\$1,865,428.33 + \$7,000.00) as mentioned in the previous paragraph. This incorrect figure of \$1,832,428.33 affected her grand total amount of funds forwarded to Malaysia to be misstated in paragraph 528 as \$1,872,428.33; meaning that \$40,000 was added to the incorrect figure of \$1,832,428.33. Should the \$40,000 wire transfer be added to the correct figure of \$1,872,428.33, the grand total amount of funds forwarded to Malaysia is

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<sup>14</sup> Noble Express was first identified as a business which shipped books to the WTM. On 2004-October-30, a shipment of books titled "Prabhakaran A Leader For All Seasons" was intercepted by Canada Border Services Agency and the shipper on the waybill was Noble Express, Suite 12B-08, Level 12 B, Heritage House, No. 33, Jalan Yap Ah Shak, 50300 Kuala Lumpur. Circumstances of this interception are described in Sgt. HILL's affidavit (Appendix E, page 76, para. 114).

\$1,912,428.33 as stated in the pervious paragraph. I have discussed this mistake with Sgt. HILL and have come to the conclusion with her that she incorrectly typed "\$1,832,428.33" instead of "\$1,872,428.33" in her paragraph 527. This typing mistake was done by mistyping the third digit of "3" instead of "7" in the two totals. This typing total also affected the grand total stated in paragraph 528 by adding the incorrect figure of \$1,832,428.33.

[REDACTED]

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63. As is set out in paragraph 58, this investigation has revealed that funds flowed electronically from a World Tamil Movement controlled Royal Bank account located at 850 Danforth Avenue in Toronto to the Bumiputra Commerce Bank Berhad Menara Bumiputra, Floor 10, Jalan Melaka in Kuala Lumpur maintained by the World Tamil Relief Fund. The recipient account number in Malaysia, identified by both FINTRAC reports and the disclosure from the financial institutions, is 14020175670050. Forty of these wires originated from the Royal Bank of Canada account and one originated from the Toronto Dominion Canada Trust account in Montreal. The total of the electronically wired monies to this account is \$1,865,428.33 CAD, originating out of the Royal Bank, and one \$7,000.00 CAD wire from the Toronto Dominion Bank. Therefore, the total funds from the known World Tamil Movement accounts wired to this one account in Malaysia is \$1,872,428.33 CAD.
64. In addition to the WTM funds transferred to the World Tamil Relief Fund account in Malaysia this investigation identified two other transfers from WTM Bank of Nova Scotia Account 61432 00215-12 to the Noble Express Bumiputra Commerce Bank Account 14081196004050 Main Branch in Malaysia each in the amount of \$20,000 on 2002-August-09 and 2003-January-07 totaling \$40,000.00. Therefore, the total amount of funds transferred from both the RBC account and the Bank of Nova Scotia account to the two Malaysian accounts is \$1,912,428.33.

[REDACTED]



[REDACTED]

[REDACTED]

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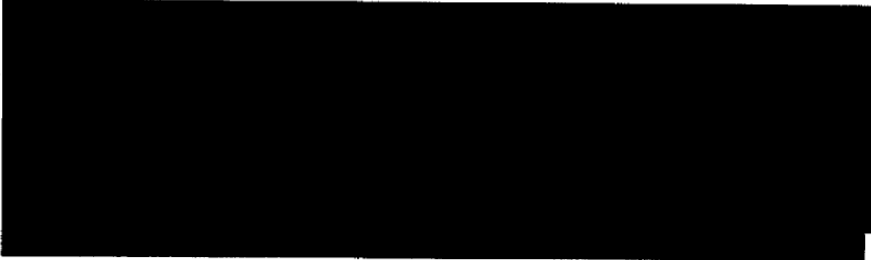



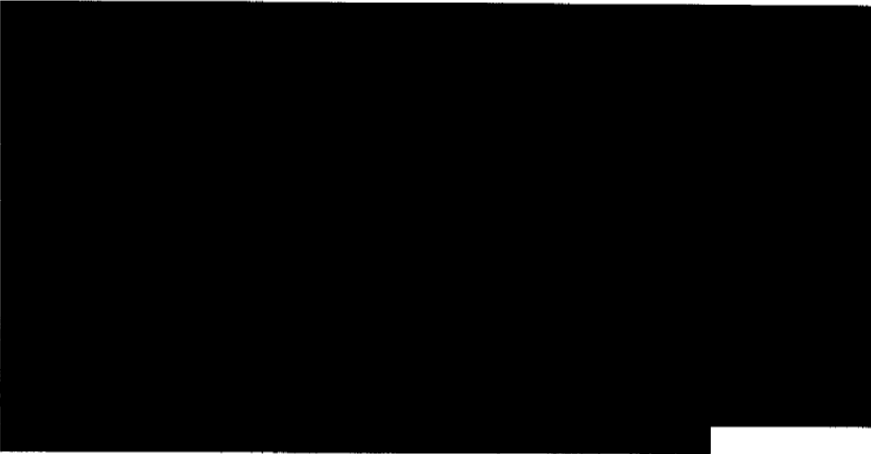


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V3(8)(iii)

**Additional Interviews of Relevance Regarding the Fundraising Efforts of the World Tamil Movement**

**i) Interview of Sriranjarsan KANDIAH**

102. On 2004-April-20, with Peel Regional Police Constable Harry TAM, I conducted an interview of Sriranjarsan KANDIAH. KANDIAH was provided with his rights to counsel and cautioned prior to giving a voluntary statement. KANDIAH did not wish to call a lawyer. This statement taken inside a Tim Horton's restaurant located on the corner of Birchmount and Ellsemere, Toronto, Ontario was audio taped and transcribed by myself (Appendix G-14). Sriranjarsan KANDIAH was the first director and the treasurer of the WTM from it's inception in 1986 to June of 2003.
103. KANDIAH confirmed that the WTM participated in both door to door collections and pre-authorized payment plans from the Tamil community. KANDIAH estimated that the WTM received some type of donation from approximately 75 percent of the Tamil community. KANDIAH approximated an amount of 60 to 70 thousand dollars raised on a monthly basis by the WTM.
104. KANDIAH confirmed that this money raised by the WTM is being forwarded from their RBC account to Malaysia for humanitarian aid. KANDIAH identified the Malaysian organization as the "World Medical Rehabilitation Organization."
105. As mentioned in paragraph 57, production orders which have been executed on the WTM RBC accounts identified a large amount of funds being transferred to the "World Tamil Relief Fund" of Malaysia and there were no money transfers to a "World Medical Rehabilitation Organization." I believe KANDIAH was referring to the funds transfer to the "World Tamil Relief Fund." I base this belief on the fact that RBC bank documents support funds transfer to the "World Tamil Relief Fund" and not the "World Medical Rehabilitation Organization."



V3(8)(iii)

106. KANDIAH denied that the WTM financially supports the TRO. KANDIAH claims that the TRO is an independent organization in Toronto. KANDIAH states that the WTM provides financial support only for medical causes and TRO raises their own funds within Toronto to support all other types of humanitarian aid to Tamils in Sri Lanka.

107. KANDIAH stated that after 1985, Canadians stopped supporting the LTTE directly due to the Immigration Act Federal court case of Suresh whereby the LTTE was determined to act as a terrorist organization. This reference is made in this affidavit in paragraph 51.
108. Cst. TAM had asked KANDIAH if he had met any "LTTE members" on one of his visits to Sri Lanka. KANDIAH confirmed that he had met with "Thamilchelvan." Tamil Chelvam is a well know LTTE political spokesperson. On 2007-Nov-2, his death was extensively reported on international news. The LTTE headquarters confirmed Brigadier Thamilchelvan's death in a Sri Lankan Air Force bombing attack.
109. KANDIAH confirmed that the WTM is the operator of it's newspaper, Ulahathamilar and it's business directory, Vanikam. All proceeds from these two publications go to the WTM. KANDIAH also stated that all the sub-organizations located at 39 Cosentino Dr., belong to the WTM.
110. KANDIAH stated that the WTM funds are transferred to Malaysia (World Tamil Medical Fund) to purchase medical equipment. However, KANDIAH also confirms that this medical aid is sent to the LTTE controlled areas and that the LTTE controls all shipments entering and leaving their borders. KANDIAH states that the shipments are turned over to the TRO from the LTTE for the TRO to disburse to the Tamil population. I believe that KANDIAH has admitted that the aid forwarded to Sri Lanka is under control of the LTTE prior to the TRO. I therefore believe that all aid being sent to Sri Lanka is being sent to a listed terrorist organization.
111. I believe that KANDIAH explains that the WTM funds are given to the WTRF of Malaysia. [REDACTED] Paragraphs 129 to 137 explain the role of TRO.  
V3(8)(iii)
112. I have reviewed Part III of Sgt. HILL's affidavit titled "Grounds to Believe the LTTE Operates in Canada." (Appendix E, pg. 33, para. 39-44). Along with the rest of Sgt. HILL's affidavit, I adopt those paragraphs and believe that the WTM is a Canadian front organization of the LTTE.

**ii) Interviews of Mariyathas MANUEL**

113. On 2004-April-16, I conducted an interview of Mariyathas MANUEL with Peel Regional Police Constable Harry TAM. He was the president of the WTM at that time. The interview was conducted at the WTM offices at 39 Cosentino Dr., Scarborough, Ontario. MANUEL was read his rights to counsel and agreed to provide a voluntary statement. This statement was audio taped and transcribed by

me (Appendix G-12).

114. In this statement, MANUEL identifies the WTM as supporters of the LTTE. This quote is from page 8 of the transcript:

*"So in case they ask (Indecipherable) We are not LTTE members, we are supporters. The LTTE members. If they ask to suicide they will do but I'm not going to do that. So we are supporters. In Canada they can put their branch here, so that's what they ask to do this, that's why we are supporting them."*

115. The quote in the previous paragraph specifically supports my belief that the LTTE is represented in Canada by the WTM. Page 7 and 8 of this statement clearly indicate that the LTTE has control over the WTM as MANUEL was appointed to the position as WTM president by the LTTE. A quote from page 8 of the transcript:

*"D.K.: So, you're supporting them. Now, but again to my first question, so it's them that directed you to come here to Toronto. The LTTE in Sri Lanka asked you to take over Toronto. O.K.*

*M.M.: Yes, Yeah, yeah"*

116. MANUEL also confirmed in this statement that the WTM controls the newspaper, it's business directory "Vanikam", the women's organization, and the "Tamil Arts Technology College."
117. MANUEL confirmed in his statement that the WTM raises funds through the newspaper, sale of merchandise, door to door collections, International lottery sales and by holding cultural events such as Hero's Day. MANUEL advised that with these methods of raising income in place, the WTM is still in debt and does not have a positive cash flow. For this reason, MANUEL claimed that while he has been President, the WTM has not been able to send any money overseas.
118. On 2004-April-28, I conducted a second interview with Peel Regional Police Constable Harry TAM of Mariyathas MANUEL at the WTM offices at 39 Cosentino Dr., Scarborough, Ontario. MANUEL was the current president of the WTM at that time. The WTM newspaper editor Kamal NAVARATANAM and librarian Nehru KUMARASAMY were also present during the interview. MANUEL was read his rights to counsel and cautioned prior to giving a voluntary statement. This statement was audio taped and transcribed by me (Appendix G-13).
119. MANUEL stated that members of the WTM are not members of the LTTE. MANUEL clarified the difference as a LTTE member being issued an identification number and being prepared to die for their cause at any moment. MANUEL stated that the WTM are only supporters of the LTTE and not members themselves.

120. According to MANUEL, the WTM supports the LTTE both financially and by producing LTTE propaganda.
121. MANUEL stated that he was appointed as the Director of the WTM, by the LTTE leader, Velupillai PRABHAKARAN. MANUEL personally met PRABHAKARAN in November of 2003. MANUEL confirmed that it was PRABHAKARAN who has the final decision on who would be the director of the WTM. I believe that this shows that the LTTE is in direct control of the operation of the WTM.
122. MANUEL confirmed that the WTM participate in door to door solicitation and pre-authorized payments. However, he stated that donations had come down considerably since he became director of the WTM. MANUEL estimated that monthly income had fallen to approximately 25 to 30 thousand. Due to the outstanding credit problems of the WTM, he had not had an opportunity to forward any funds overseas since he became director of the WTM.
123. MANUEL confirmed that the WTM is the owner of it's newspaper, Ulagathamilar and it's business directory, Vanikam.

#### Interviews Conclusion



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125. The interview conducted with past WTM treasurer Sriranjaraman KANDIAH confirms that it has been the past practice of the WTM to collect donations from it's Tamil community to forward to a Medical Relief Group in Malaysia which forwards medical aid to the LTTE controlled areas of Sri Lanka. KANDIAH admitted that this was being done through the Tamil Rehabilitation Organization in Sri Lanka. KANDIAH also admitted that in order to provide aid to the Tamils in Sri Lanka, it was required to work with the LTTE. The aid provided is directed to the Tamils living in the LTTE controlled areas. The borders of this area is controlled by the LTTE and therefore TRO receives assistance from the LTTE. I believe through these admissions that funds are being collected by the WTM on behalf of the LTTE and being forwarded to Sri Lanka. Based on the evidence provided in the Pre-Authorized Payment investigation whereby Canadian Tamils traveling to LTTE controlled areas of Sri



Lanka were required to complete these monthly automatic donations to the WTM, I believe that the WTM was collecting money on behalf of the LTTE.

126. Sriranjaraman KANDIAH also confirmed in his statement that all the businesses operating at 39 Cosentino Drive, Scarborough, Ontario were owned and controlled by the WTM. This includes the WTM woman's organization, the newspaper, and the business directory (Vanikam).
127. The interview conducted with past WTM president, Mariyathas MANUEL confirmed that the WTM is under direct control of the LTTE and that the WTM provides financial assistance to the LTTE. This relationship between the LTTE and WTM is so direct that his appointment as the WTM President was decided by the LTTE.
128. I believe from these interviews that there is a direct relationship between the LTTE and the WTM. I also believe that the funds raised by the WTM from its Tamil community in Canada have been transmitted to the LTTE for the benefit of the LTTE which is a listed Terrorist Group in Canada.

#### **Tamil Rehabilitation Organization**

129. In the interviews of [REDACTED], and Sriranjaraman KANDIAH, they all mention the involvement of the Tamil Rehabilitation Organization (TRO). They all provide an explanation of funds and or goods being forwarded to the TRO in Sri Lanka for the benefit of Tamils in the LTTE controlled areas of Sri Lanka.

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130. On 2007-November-15, the United States Department of Treasury added the Tamils Rehabilitation Organization to its Office of Foreign Assets Control's Specially Designated National List. The Specially Designated National List is a list of Foreign Terrorist Organizations maintained by the United States Department of Treasury. The update on the Specially Designated National List includes the specific agents of the TRO and includes the Toronto office located at 2390 Eglinton Avenue East, Suite 203 A, Toronto, Ontario, M1K 2P5. It also lists the specific TRO offices located in the Sri Lankan cities of Colombo and Kilinochchi. This list is attached as Appendix H-16.
131. On 2007-November-15, the United States Department of Treasury issued a press release (hp683) stating the designation of the TRO as a terrorist group (Appendix H-15). This press release states that the U.S. Department of Treasury considers the TRO to be a support network for the LTTE. The Director of the Treasury's Office of Foreign Assets Control, Adam J. Szubin stated that "TRO passed off its operations as charitable, when in fact it was raising money for a designated terrorist group responsible for heinous acts of terrorism." This press release explicitly states

that the TRO raises funds in an international capacity under the guise of humanitarian aid in order to financially assist the LTTE. (Appendix H-15)

132. The following paragraph is an exact quote from the United States Department of Treasury issued a press release (hp683):

Washington - The U.S. Department of the Treasury today targeted the support network of the designated terrorist group Liberation Tigers of Tamil Eelam (LTTE) by designating a charitable organization that acts as a front to facilitate fundraising and procurement for the LTTE. Tamils Rehabilitation Organisation (TRO) was designated today under Executive Order 13224, which is aimed at financially isolating terrorist groups and their support networks.

"TRO passed off its operations as charitable, when in fact it was raising money for a designated terrorist group responsible for heinous acts of terrorism," said Adam J. Szubin, Director of the Treasury's Office of Foreign Assets Control (OFAC).

The LTTE is a terrorist group that has waged a violent secessionist campaign for over two decades to secure a separate state for Tamil-majority regions in Sri Lanka's North and East. The conflict between the LTTE and Sri Lankan military forces has claimed over 60,000 lives and displaced hundreds of thousands of Sri Lankan citizens.

In the United States, TRO has raised funds on behalf of the LTTE through a network of individual representatives. According to sources within the organization, TRO is the preferred conduit of funds from the United States to the LTTE in Sri Lanka.

TRO also has facilitated LTTE procurement operations in the United States. Those operations included the purchase of munitions, equipment, communication devices, and other technology for the LTTE.

TRO's efforts worldwide reportedly have allowed the LTTE to use humanitarian aid, which TRO collected from the international community after the December 2004 tsunami, to launch new campaigns to strengthen LTTE military capacity.

According to its website, TRO maintains a headquarters office in Kilinochchi, Sri Lanka and operates branch offices throughout Sri Lanka and in seventeen countries worldwide, including the United States, Australia, Belgium, Canada, Denmark, Finland, France, Germany, Italy, Malaysia, the Netherlands, New Zealand, Norway, South Africa, Sweden, Switzerland, and the United Kingdom.

The LTTE oversees the activities of TRO and other LTTE-linked non-governmental organizations (NGOs) in Sri Lanka and abroad. Directives issued by the LTTE suggest that LTTE-affiliated branch representatives are expected to coordinate their efforts with the respective TRO representatives in their locations and report all activity to the LTTE.

Recent information indicates that the LTTE has ordered international NGOs operating in its territory to provide all project funding through local NGOs, which are

managed collectively by TRO. This arrangement allows TRO to withdraw money from the local NGO accounts and to provide a portion of the relief funds to the LTTE. The LTTE has reportedly exerted pressure to comply on a few international NGOs that have resisted these arrangements.

133. On 2006-September-5, Cpl. WILLIAMS obtained a Province of Ontario Ministry of Consumer and Business Services Companies and Personal Property Security Branch corporation information of Tamils Rehabilitation Organization. The results of this Corporation Profile Report indicates that the Tamil Rehabilitation Organization operates under Ontario Corporation Number 1126956 with a head office of 2390 Eglinton Avenue East 203 A, Scarborough, Ontario, M1K 2P5.
134. I have reviewed four documents translated by TCE#1 on 2008-March-17. TCE is an abbreviation for Temporary Civilian Employee, and is a reference to the civilian translators that have been employed by the RCMP. TCE #1 is believed to be fluent in the Tamil language in both written and oral format. His ability to translate Tamil documents has been verified by comparing his translations of the same document with those of other independent Tamil translators.
135. These documents were seized pursuant to a search warrant executed at the World Tamil Movement office at 39 Cosentino Drive. These documents were retrieved from exhibit 19-47 which was a folder containing various loose papers. This exhibit was seized from room 19 which is an office in the central area of the building. The occupant of this office is unknown, however the contents seized from this office indicate that it was used by someone who had direct control of the WTM. I base this belief on the fact that the items seized from room 19 are not limited to but, primarily consisted of financial records, internal WTM documents, and receipt books for donations made to a large variety of fund-raising schemes. I have reviewed the exhibit ledger and believe that all the items seized from room 19 with the exclusion of four pictures and paper shredding were removed from office furniture such as desk and filing cabinets. These documents attached as Appendix I-26 to 29, have been translated as follows:

**Document 1**

The In-charge,  
Canada - World Tamil Movement  
Chithirai' Monday 13, 2002

The Canadian Tamil Rehabilitation Organization is an establishment that has grown amidst multiple difficulties over the years. Differences of opinion and 'cracks' that developed between the Head and the Management, (*inhibited*) its continued growth and progress. The Organization's Head always rejected the opinion of the Management and imposed his own views on it. This resulted in not being able to implement genuine work plans and created difficulties amongst the people. I believe

that respecting the Council and valuing its opinion will result in speedy growth of the Organization.

Thanks.

K. Tharmakulasingam

\* Name of a month in Tamil, corresponding to April-May

**Document 2**

The In-charge,  
World Tamil Movement - Canada

Rehabilitation Organization - Canada

To enable the Rehabilitation Organization to grow further, a few changes are required in its Administration. I pray for your council and action to facilitate these changes.

T. Jeyamogan

**Document 3**

The In-charge,  
World Tamil Movement - Canada

Rehabilitation Organization - Canada

At a time when our organization is expanding, a stagnation has crept in. Many old volunteers have distanced themselves.

1. A doubt has arisen whether the accounts of the Organization are being handled properly.
2. Is the Organization a properly elected one?
3. With respect to payables and receivables - a few years back, against the Management's decision, a friend was advanced nearly \$7000 by the Head on his own accord. A clarification on this decision.

4. Current situation regarding the \$60,000 given to CIBC.
5. Detailed monthly reports - every month, either the Head or the Treasurer must submit detailed reports.

I kindly request you to rectify the above administrative lapses.

(S. Sanmugarasa - ? Name not decipherable)

Volunteer  
13/04/2002

Vallipuram Kandasamy



**Document 4**

"09-30,2001"

I, Vallipuram Kandasamy, have gathered from Mr. Vivekanandan, the following:

"The In-charge of the Tamil Rehabilitation Organization Mr. E.Gunanathan, after having been proven to misappropriate from the general treasury \$ \_\_\_\_\_, all attempts to investigate the same have proven futile and no action has been taken, hence six members of this organization have resigned from their positions as well as their memberships and have communicated the same to me and to others who were with me"

Yours,  
Truthfully,  
Kandasamy

136. I believe that all four documents indicate a strong relationship between the TRO and the WTM. The content of the four letters signed by four different individuals all show that the "In-charge" of the WTM is being asked to intervene in the management of the TRO.
137. I believe that all four authors of the letters believe that the WTM has the authority to effect change in the operations of the TRO.

**Social Economic Development Organization Tamils (SEDOT)**

138. On 2009-January-21, I conducted internet inquiries on "Social Economic Development Organization for Tamils" (SEDOT). I discovered that the "Social Economic Development Organization for Tamils" has a website [www.sedot.org](http://www.sedot.org). This website lists its mission as follows:

*- Creating a healthy and equal society in which the people can prosper, and to provide the future generation with a quality of life, and a just society in which they are given equal opportunities and education to make them important members of the society.*

*- We at SEDOT provide support, both psychological and physical, with the notion of enabling our beneficiaries to develop their lives as they desire and become fully functioning members of society.*

139. I have reviewed an article entitled "*Funding the 'Final War': LTTE Intimidation and Extortion in the Tamil Diaspora*" released on the 15th day of March, 2006, by the Human Rights Watch. The report, in its acknowledgments, is revealed to have been written by Jo BECKER director of the Children's Rights Division at Human Rights Watch. This report was referred to in Sgt. HILL's affidavit for Restraint Order (Appendix E, pg. 88, para. 125-129).

140. On page 34 of the report, under the heading "*Response from the World Tamil Movement*", Ms. BECKER highlights comments of the president of the World Tamil Movement in Canada Mr. Sitha SITTAMPALAM. Mr. SITTAMPALAM expressed sympathy to the Tamil cause in Sri Lanka and admitted to campaigning to help the LTTE as they are fighting for the rights of Tamils. More specifically, Mr. SITTAMPALAM is quoted as saying:

*"We don't raise funds, but we canvass and advise people to help our people there [in Sri Lanka] for rehabilitation from the war and the tsunami . . . We ask them to give it to the TRO [Tamil Rehabilitation Organization] or SEDAT [Social and Economic Development Organization of Tamils]. Some give it to the TRO branch here, or some give bank to bank transactions. People do it individually in their own way".*

In the quote above, the Social and Economic Development Organization of Tamils was referred to as "SEDAT." However, I believe that the initials of this organization is more appropriately reduced to "SEDOT" as an acronym. In all other instances that I have seen regarding the acronym of the "Social and Economic Development Organization of Tamils", they were referred to as "SEDOT."

141. Although, Mr. SITTAMPALAM does not admit that the WTM provides financing to the TRO or SEDOT, he states that the WTM encourages donations made to both these organizations. This is in contradiction to the financial records of the WTM

obtained through Production Orders. As stated in paragraph 57 of this document there were three transfers from the "WTM" Royal Bank of Canada Account 06222 1276294 to the "Social and Economic Development Organization for Tamils" Bank of Ceylon, Branch Kilinochchi account 4558 totaling in the amount of \$124,000.00. Moreover, there were also twelve transfers from the "WTM" Canadian Imperial Bank of Commerce account 01732-010 6704018 to the "Social and Economic Development Organization for Tamils" Bank of Ceylon, Branch Kilinochchi account 4558 totaling in the amount of \$348,275.00. Therefore, the total amount of WTM funds transferred to the Social and Economic Development Organization for Tamils was \$472,275.00.

142. On 2009-January-20, I received information from TCE 1 regarding an internet article titled "Cowardice beyond embarrassment - Prakhakaran's hiding place in civilian settlement." This article was obtained from the website [www.defence.lk](http://www.defence.lk) which is a Sri Lankan government website run by the Ministry of Defence. A copy of this article is attached as Appendix K-2. The article is reproduced as follows:

*"A terrorist leader is indeed a no hero. Irrespective of the fact that some sociopaths try to create a heroic image for these baby killers who would put women and children in front to save their cursed lives , their cowardice expcses as they reach their end.*

*This has been true for V. Prabhakaran, leader of the Liberation Tigers of Tamil Eelam (LTTE). Some sections in media , NGO's , politicians, and bogus rights activists in Sri Lanka have been misleading the world by justifying heinous crimes committed by the LTTE and hell bent to create an image of a liberator to the megalomaniac who lead the outfit. Like carrion fowls feed on corpses, these mean spirited people made sufferings of the Sri Lankan citizens a lucrative business and stole billions of foreign funds by hoodwinking the world that they are engaged humanitarian work, fighting for human rights, etc.*

*The following pictures shows expensively built underground bunker where the LTTE leader used to hide himself before Sri Lanka Army liberated the Dharmapuram area. The bunker had been built inside a civilian settlement, among the Palmyra houses of the poor villagers. The entrance at the surface was disguised as one of the Palmyra house of a villager. There was an armour plated container with air conditioning facility placed near the surface entrance of the bunker. This container which was also disguised as civilian hut was the hiding place of the LTTE leader during the limited time that he had the courage to come out of his underground den.*

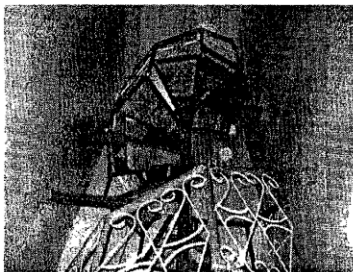
*Interestingly, the village where the bunker had been built seemed to be an area where some foreign NGOs were very active. It is indeed a shame how*

*the LTTE or whatever other organization had invested for the bunker when looking at the hapless conditions of the civilians who were living under terror rule."*

"The bunker was disguised as house of a civilian. Even the iron gates at the entrance were covered with Palmyra leaves."

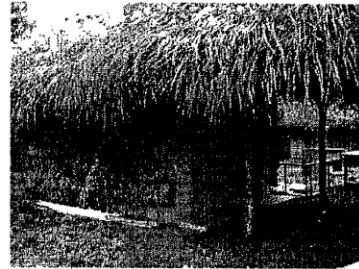
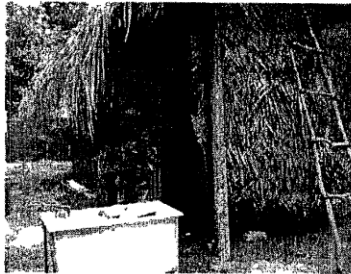
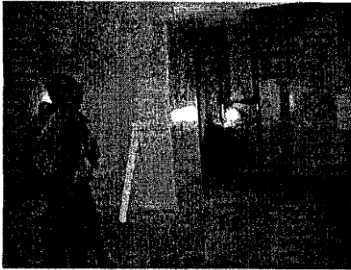


"The bunker goes 45 feet down and the thickness of the concrete walls is 1.5 feet. A fully furnished auditorium was also found in the bunker"

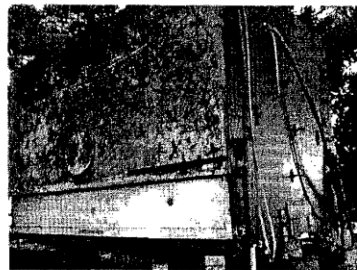
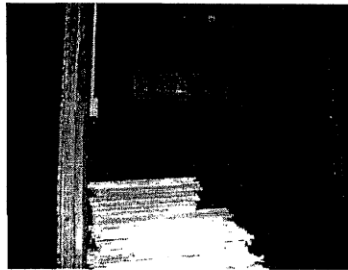
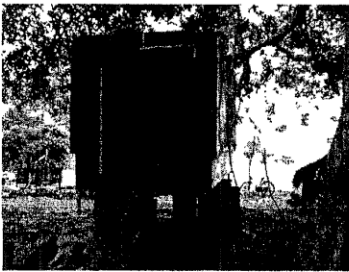


"The entrance to the bunker were built were built with 5 feet thick concrete slabs. The door 12 X 12 feet and armor plated."





"The armor plated container with air conditioned facility placed near to the bunker."



"The bunker was located inside a village."



143. In this article, the Ministry of Defense report that they have located the hideout bunker of the LTTE leader Vellipulai PRABHAKARAN. According to the photos attached to this article, the bunker was located in a village prominently displaying a banner "SEDOT" in English (as seen in the last photograph) and another one in Tamil translated by TCE 1 as "Socio-Economic Development Organization of Tamils."

144. I believe that the WTM supports SEDOT financially. I base this belief on the evidence of wire transfers from WTM accounts to SEDOT accounts in Sri Lanka. I also believe that SEDOT is a supporter of the LTTE as evidenced by the photograph mentioned in the previous paragraph indicating that the LTTE leader Vellipulai PRABHAKARAN was hiding out in a SEDOT village.

#### **Forensic Accountant Reports Related to World Tamil Movement Accounts**

145. On 2008-August-28, I received a Forensic Accounting Report from the Forensic Accounting Management Group of Public Works and Government Services Canada (FAMG). This report was prepared by Alex LAU, CA who is a Forensic Audit and Accounting Representative of FAMG. This report was prepared for this investigation for the purposes of analyzing and summarizing various financial transactions involving the WTM between 2002-July-1 to 2006-December-31. (Appendix M). The results of the following production orders were provided to the forensic accountant:

- (1) Production orders issued by Justice BENTLEY on the 3<sup>rd</sup> day of January, 2006, for records at the bank of Nova Scotia, the Royal Bank of Canada and the Toronto Dominion Canada Trust. (Appendix 3-B of Appendix E)
- (2) Order of Justice CAVION issued on the 30<sup>th</sup> day of March, 2006, for a Variance to extend the imposed production date for records at the Royal Bank of Canada and the Toronto Dominion Canada Trust. (Appendix 4 of Appendix E)
- (3) Production orders of Justice CAVION issued on the 07<sup>th</sup> day of November, 2006, for records at the Canadian Imperial Bank of Commerce and the National Bank of Canada. (Appendix 6-A of Appendix E)
- (4) Orders of Justice STINSON issued on 12<sup>th</sup> day of September, 2007, for records at the Royal Bank of Canada, the Canadian Imperial Bank of Commerce, Canadian Revenue Agency and for FINTRAC. (Appendix 7 of Appendix E)

The forensic accounting report dated 2008-August-7, confirms all of the following:

146. Mr. Lau was provided a list of names of individuals who had been provided Pre-Authorized Payment forms while visiting Sri Lanka at LTTE checkpoints. These individuals were interviewed by OSALUKI investigators and the details of these interviews are provided in the Affidavit for Restraint of Corporal HILL. Out of the list of names provided to Mr. LAU, he identified seven of those individuals on the bank records that had been demonstrated to be contributing through the monthly pre-authorized payment plan. This demonstrates that these forms, distributed in Sri Lanka by members of the LTTE, were executed in Toronto by the World Tamil Movement in order to collect funds. I believe, this finding by the forensic accountant provides a conclusive link between the LTTE and the WTM. I believe this based on the distribution of the forms by the LTTE in Sri Lanka and the collection of the funds by the WTM in Canada. Furthermore, these seven individuals were linked to twenty-four pre-authorized payment batch deposits, previously described as GRADS PAPS or APEX deposits, made into the WTM RBC bank account 1276294. As is described throughout my affidavit and that of Corporal HILL this same Royal Bank account is responsible for the dissemination of funds via wire transfer, or electronic funds transfers, to accounts in Malaysia and elsewhere throughout the world.
  
147. Out of a list of 100 forms of Pre-Authorized Payments donors completed in Sri Lanka at LTTE checkpoints, Mr Lau was able to positively identify seven individuals who had signed forms in Sri Lanka and whose deposits were subsequently made into WTM accounts in Canada. I believe that the primary reason why there were only seven positive matches was because there were only 10 individuals out of the 100 names provided to Mr. Lau for which investigators also provided the corresponding bank account information. Without the corresponding bank account information for the individuals, Mr. Lau was unable to conclusively relate pre-authorized payment forms signed in Sri Lanka to the deposits into WTM accounts in Canada. Another factor was that he was not provided with all the pre-authorized payment deposit reports within his period of analysis. As well, the TD pre-authorized payment deposit reports often did not include the donors name. Mr. Lau's explanation of his inability to match more contributors to the actual bank records is provided in page 9 of his report.
  
148. The report indicates that out of ten analyses conducted by the forensic accountant, four batch deposits of pre-authorized payments as mentioned in paragraph 98 have a conclusive link between the specific preauthorized payment batch deposits and wire transfers to overseas. His calculations used in his analyses to make this specific determination is explained in detail in Section 6.2 of his report. I believe this finding indicates a conclusive link of forms completed in Sri Lanka at LTTE checkpoints with LTTE officials to money collection into WTM controlled accounts and further to electronic transfers overseas of the same money.

149. Preauthorized payment deposits with a net total of \$2,077,420.50, were identified in the WTM bank accounts during the period of July, 2002 to 2006-October-31. In Section 6.3 of his report, Mr. Lau compared the Gross Pre-Authorized Payment deposits into WTM accounts with the Pre-Authorized Payment returns (these amounts originally credited to the account was later debited) and calculated the net Pre-Authorized Payment deposits. This finding was provided in the following chart format:

Account	2002 Jul-Dec	2003	2004	2005	2006	Total
RBC#127-629-4	\$0.00	\$0.00	\$330,620.00	\$674,310.50	\$633,638.00	\$1,638,568.50
TD#5209475	\$0.00	\$0.00	\$0.00	\$22,358.00	\$0.00	\$22,358.00
TD#0980876	\$149,255.00	\$246,674.00	\$0.00	\$0.00	\$0.00	\$359,929.00
TD#5210007	\$0.00	\$0.00	\$0.00	\$9,325.00	N/A	\$9,325.00
CIBC#67-04212	\$0.00	\$0.00	\$0.00	\$11,270.00	\$30.00	\$11,240.00
Total	\$149,255.00	\$246,674.00	\$330,620.00	\$717,263.50	\$633,608.00	\$2,077,420.50

150. This Forensic Accounting evidence chart supports my belief that the WTM utilized a Pre-Authorized Payment method of collections which totaled in excess of two million dollars over the course of four years.
151. The Forensic Accountant provided summaries of wire transfers from the WTM accounts to various overseas accounts. His findings are reproduced below in the following charts:

Wire Transfers by Destination

Destination	Count	Total Amount
World Tamil Relief Fund, India/Malaysia	39	\$1,815,448.33
Social and Economic Development Organization for Tamils, Sri Lanka	15	\$472,279.00
Colombo Exchange, Singapore	18	\$389,600.00
Fortune Exchange PTE Ltd., Singapore	3	\$60,000.00
A.P. Mary Killda, Sri Lanka	1	\$40,000.00

Noble Express Sdn Bhd, Malaysia	2	\$40,000.00
World Tamil Movement, England	2	\$35,000.00
Sivapathasundram Gnanaseelan & Kirishnapillai Sugirthakumar, Sri Lanka	2	\$30,000.00
Visuvamadu Central Community Centre, Sri Lanka	1	\$14,000.00
Aramex International Exchange, Singapore	2	\$13,000.00
The Economic Consultancy House, Sri Lanka	1	\$5,000.00
V. Kanthakumar, Sri Lanka	1	\$500.00
Total	87	\$2,914,827.33

Wire Transfers by Source Account

Year	RBC #127- 629-4	CIBC #67- 04018	TD #5209475	BNS #00215-12	Total
Jul-Dec 2002	\$482,427.80	\$0.00	\$0.00	\$20,000.00	\$502,427.80
2003	\$797,728.59	\$0.00	\$0.00	\$20,000.00	\$817,728.59
2004	\$540,791.94	\$50,000.00	\$0.00	\$0.00	\$590,791.94
2005	\$0.00	\$412,600.00	\$135,000.00	\$0.00	\$547,600.00
2006	\$189,000.00	\$267,279.00	\$0.00	\$0.00	\$456,279.00
Total	\$2,009,948.33	\$729,879.00	\$135,000.00	\$40,000.00	\$2,914,827.33

Number of Wire Transfers

Year	RBC #127- 629-4	CIBC #67- 04018	TD #5209475	BNS #00215-12	Total
Jul-Dec 2002	10	0	0	1	11

2003	18	0	0	1	19
2004	13	2	0	0	15
2005	0	19	6	0	25
2006	5	12	0	0	17
Total	46	33	6	2	87

152. In paragraph 60 of my affidavit, I state that the WTM electronically transmitted \$472,275.00 from their Canadian Bank accounts to the Social and Economic Development Organization for Tamils account in Sri Lanka in a series of 15 transfers. The forensic accountant reports this figure as \$472,279.00 in a series of 15 wire transfers. I have reviewed the source material for both calculations made and have determined that Exhibit 160013/200002/000122 is a CIBC record dated 2006-March-21 which indicates a wire transfer of \$10,775.00 from WTM CIBC account 6704018 to the SEDOT Bank of Ceylon account 4558 in Sri Lanka in the amount of \$10,775.00. After reviewing the source document, and the Forensic Accounts calculations in his Schedule D.2 (Appendix M), I believe that his figure of \$10,779.00 is actually referring to the same transfer of \$10,775.00. Due to the quality of the copy provided to him, I believe that he incorrectly read the figure on his source copy to be \$10,779.00 instead of \$10,775.00. With this four dollar correction to his total, I believe that his report corroborates the figure provided in Appendix 23 of Sgt. HILL's affidavit (Appendix E) whereby \$472,275.00 was transferred from WTM accounts to a SEDOT account in Sri Lanka.
153. In paragraph 61 of my affidavit, I state that the WTM electronically transmitted \$1,865,428.33 from Royal Bank of Canada Account 06222 1276294 to the World Tamil Relief Bumiputra-Commerce Account 14020175670050 in Malaysia during the time period of 2002-July-26 to 2004-November-26 in a series of 40 transfers. The forensic accountant report states that the amount of funds transferred to the World Tamil Relief Bumiputra-Commerce Account 14020175670050 in Malaysia from the WTM Royal Bank of Canada Account 06222 1276294 is \$1,815,448.33 in 39 transfers. I have reviewed this discrepancy and attribute the difference to two factors:
- i) There is one wire transfer included in the original figure used in Sgt. HILL's affidavit (Appendix E) in the amount of \$48,225.00 (\$30,000 U.S.) made on 2002-October-09. This amount was added to the total funds transferred using a Fintrac disclosure DC000180 (Appendix J-497) as the source document. The Royal Bank of Canada monthly statement for October 2002 (exhibit 150036/400004/00001, Appendix J-497) indicates a debit of \$48,225.00 on 2002-October-09. This monthly

statement does not indicate the use of the debit amount; however, the Fintrac disclosure DC000180 reports it as a wire transfer from WTM Royal Bank of Canada Account 06222 1276294 to the World Tamil Relief Bumiputra-Commerce Account 14020175670050 on the same day in the same amount. The forensic accountant did not include this amount of \$48,225.00 because he based his findings on the RBC wire transfer reports only. He was not provided with Fintrac disclosure DC000180. This specific wire transfer also accounts for the difference in the total number of wire transfers between the two comparisons of one (40 - 39).

ii) Out of the remaining 39 wire transfers from WTM Royal Bank of Canada Account 06222 1276294 to the World Tamil Relief Bumiputra-Commerce Account 14020175670050, I have reviewed the source documents and have noticed that each wire transfer conducted by the Royal Bank of Canada included a "Communication Fee" and a "Commission Fee" of \$10.00 and \$35.00, respectively for a total of \$45.00 in bank fees per transaction. These fees were included in Sgt. HILL's affidavit (Appendix E) as part of the sum that the WTM submitted for overseas transfer; however, they were not included in the forensic accountant findings. A total of 39 transactions at \$45.00 per transaction renders a total of \$1755.00 in bank fees.

The \$48,225.00 wire transfer and the \$1755.00 in bank fees which was not included in the forensic accountant report explain the difference in reported overall wire transfer from the WTM Royal Bank of Canada Account 06222 1276294 to the World Tamil Relief Bumiputra-Commerce Account 14020175670050. The difference between the two sums being \$49,980 (\$1,865,428.33-\$1,815,448.33).

154. Eighty-seven wire transfers to overseas accounts totaling \$2,914,827.33 were identified to the WTM accounts. They originated from four WTM accounts: a) Royal Bank of Canada 1276274, b) Canadian Imperial Bank of Commerce 6704018, c) Toronto Dominion 5209476, and d) Bank of Nova Scotia 0021512. Thirty nine of these eighty-seven wire transfers were destined to the World Tamil Relief Fund.

## **PART IX**

### **UPDATED GROUNDS ON MATERIALS SEIZED FROM THE OFFICES OF THE WORLD TAMIL MOVEMENT**

155. On 2006-April-22 and 2006-April-23, a search was conducted on the WTM office located at 39 Cosentino Drive, Toronto, Ontario pursuant to a search warrant issued by Justice MARSHALL. The search of 39 Cosentino located a large volume of saleable LTTE merchandise, and internal WTM office documents. The items of major significance that were analyzed up to the date of the Restraint Order affidavit (2008-April-10) have been described in Sgt. HILL's affidavit for that Restraint Order (Appendix E, pgs. 138-246, para. 168-414). Due to the volume of material which requires translation, documents are still currently being examined. The following paragraphs 156 to 168 describe further evidence which have been examined since Sgt. HILL's affidavit.
156. I have reviewed a document translated by TCE#1 on 2008-April-15. (Appendix I-30). This document was retrieved from exhibit 13-3 which was a computer CD seized from a desk drawer in room 13 of the WTM offices. Room 13 is an office located on the right side of the hallway of 39 Cosentino linking the front of the building to the back. The office consisted only of a desk, cabinet, cupboard and shelf. I believe that the occupant of this office was a significant person within the WTM. I base this belief on the fact that it contained area maps, folders containing business receipts and statements of expenses for the WTM and it's sub organizations. There was other WTM correspondence such as monthly area reports, WTM community loans, and letters requesting LTTE assistance regarding property owned in Sri Lanka. There were many letters located that were addressed to the "In Charge." The CD was password protected; however access was gained by RCMP's Integrated Technical Crime Unit. There were two files on this CD. One was a document titled "Armscost" which is described below and the other was a spreadsheet which consisted of code words in Tamil. The code words were for cities, currencies, and people. This document has been translated as follows:

Dear Beloved:

31.07.2005

At this time of the end of peace time, situation has arisen to prepare for the next stage of war. We are giving below, for you as well, some of the Army machinery that are required, for the next stage of the Eelam war:

Anti-Aircraft missiles	- One Crore Rupees ( <i>one Crore is 10 Million</i> )
Cannon or Artillery	- One Crore Rupees
Speed boats	- Five Crore Rupees
Aircraft	- Twenty Crore Rupees
Helicopter	- Thirty Crore Rupees



With this in mind, please speedup and undertake your fund-raising initiatives.

Affectionately,

157. I believe that this translated document is a message to the WTM advising of the military purchase requirements for the "Eelam war." I am aware that the translation for Eelam being "Tamil homeland." In addition, as stated earlier, the LTTE is an acronym for the Liberation Tigers of Tamil Eelam.
158. I have reviewed a document translated by TCE#1 on 2008-March-17. (Appendix I-31). This document was seized pursuant to the search warrant executed at the World Tamil Movement office at 39 Cosentino Drive. This document was retrieved from exhibit 28-3 which was a hard drive of a computer seized from the attic area of the WTM offices. The document retrieved by ITCU was titled "web site details (87841).doc" and came from disk 71. I have reviewed the rough sketch of the search site completed by Cpl. PENNEY of the RCMP Forensic Identification Section which describes Room 28 as a small attic area on the second floor of the building which was used as storage. I have reviewed the exhibit flowchart for the search conducted at this site and I believe that the only items seized from this room were three computers. This document has been translated as follows:

#### WORLD TAMIL MOVEMENT - CANADA

#### Tamil Eelam National Leader's Thought Snippets

Office

Address

Telephone

Fax

Email

#### BRANCHES

1. Toronto
2. Montreal
3. Ottawa

4. Vancouver
5. Winnipeg
6. Calgary
7. Edmonton
8. Hamilton
9. Windsor
10. Guelph
11. New Brunswick
12. Nova Scotia
13. Kingston
14. Cornwall
15. London
16. Waterloo

#### WORLD TAMIL MOVEMENT - AUXILIARY ORGANIZATIONS - SECTIONS

1. WORLD TAMIL MOVEMENT STUDENTS DIVISION
2. WORLD TAMIL MOVEMENT WOMEN'S DIVISION
3. WORLD TAMIL MOVEMENT TAMIL ARTS AND TECHNICAL INSTITUTE
4. WORLD TAMIL MOVEMENT CHENCHOLAI KIDS CIRCLE
5. WORLD TAMIL MOVEMENT ECONOMIC IMPROVEMENT DIVISION
6. WORLD TAMIL MOVEMENT ARTS AND CULTURAL DIVISION
7. WORLD TAMIL MOVEMENT CHAMBER OF COMMERCE
8. WORLD TAMIL MOVEMENT PUBLICATIONS DIVISION
9. WORLD TAMIL MOVEMENT SPORTS DIVISION
10. WORLD TAMIL MOVEMENT MEDIA PERSONS DIVISION
11. WORLD TAMIL MOVEMENT LIBRARY & PUBLIC RELATIONS CENTRE
12. WORLD TAMIL MOVEMENT NEWSPAPER DIVISION
13. WORLD TAMIL MOVEMENT BROADCASTING DIVISION ('Tamil Garden')
14. WORLD TAMIL MOVEMENT TELEVISION DIVISION
15. WORLD TAMIL MOVEMENT SOUND DIVISION ('Chittu')
16. WORLD TAMIL MOVEMENT POLITICAL DIVISION (1231 Ellesmere Rd, #202 Scarborough)

17. WORLD TAMIL MOVEMENT SALES DIVISION - DARISANAM VIDEO CENTRE
18. WORLD TAMIL MOVEMENT PHOTOGRAPHIC DIVISION
19. WORLD TAMIL MOVEMENT TECHNICAL DIVISION
20. WORLD TAMIL MOVEMENT COMMUNICATIONS DIVISION
21. WORLD TAMIL MOVEMENT SOCIAL WELFARE DIVISION
22. WORLD TAMIL MOVEMENT HYGIENE DIVISION
23. WORLD TAMIL MOVEMENT POLICE DIVISION
24. WORLD TAMIL MOVEMENT WRITERS ASSOCIATION
25. WORLD TAMIL MOVEMENT REHABILITATION DIVISION
26. WORLD TAMIL MOVEMENT VILLAGE ESTABLISHMENTS DIVISION
27. WORLD TAMIL MOVEMENT CINEMATOGRAPHIC DIVISION
28. WORLD TAMIL MOVEMENT IMPROVEMENTS DIVISION
29. WORLD TAMIL MOVEMENT PROPAGANDA DIVISION

## WORLD TAMIL MOVEMENT

### OBJECTIVES

Provide a conduit for World Tamils to come together and work for the betterment of their lives & prosperity

### AIM

To work until the very end, for the objective of World Tamils' Motherland.

### ACTIVITIES

To involve in social welfare activities through various divisions.

For the attention of the Designer:

- Every auxiliary divisions' details should be published section by section.

- Prior to putting up major divisions like Political, Economic & Improvement divisions, their locations must be ascertained and then put up. Photographs, proofs & help documents must be specified.
- Prior to entering each section, our Leader's thought snippets, as appropriate to each section, must be mentioned.
- The auxiliary divisions' In charges and other responsible persons' permissions and suggestions must be sought and obtained.
- Nothing should be mentioned about Funds Division.
- Web site design comes under Technical Division and as such do it through it.
- Do not link to other Web sites. Be independent and function independently.
- Other individuals or organizations, in their own Web sites, can link to World Tamil Movement's Web site for additional information.
- If requirements arise for contacts with higher authorities or international connections, you may get in touch with the In charge and then create it.

159. I believe that this document titled "Tamil Eelam National Leader's Thought Snippets" are instructions on how the leader wishes the WTM website to be designed. It lists 29 different auxiliary Organizations within the WTM and states the Objectives, Aim and Activities of the WTM. Under the heading of "Aim", the document states: "To work until the very end, for the objective of World Tamils' Motherland." Also of special note in this document under specific instructions to the web designer, it states: "Nothing should be mentioned about Funds Division."

160. I believe that the WTM incorporates the instructions on maintaining their auxiliary organizations. I base this belief on the fact that the WTM has registered the following organizations as Ontario businesses: WTM Student Organization, WTM Kalaipanpaddukallaham<sup>16</sup>, Tamil Kids Club of Chencholai Canada Branch, WTM Women's Organization. (Appendix L-42). I have also reviewed a document that was seized at the 240 Wellesley Street location of the Academy of Tamil Arts and Technology searched on the 22<sup>nd</sup> day of April, 2006. (Appendix 14-B of Appendix E). The document was translated by TCE #1 to be a WTM "Volunteer Recruitment Form" which had a list of auxiliary organizations. This form had a large number of organizations where the volunteer could work. This list included the following groups: World Tamil Movement, People's Front, Student Wing, Technical Institute, Chencholai Kids, Art & Cultural Division, Economic Development, Women's Wing,

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<sup>16</sup> On 2009-March-24, TCE 1 translated Kalaipanpaddukallaham as Arts and Cultural Association.

Newspaper Division, Library, Cinematographic Division, Publications Division, Commerce, Broadcasting Division, and Sports Division.

161. I have reviewed a document translated by TCE#1 on 2008-August-13. This document was obtained pursuant to a search warrant executed at the World Tamil Movement office at 39 Cosentino Drive. (Appendix I-32). This document was retrieved from exhibit 19-47 which was a folder containing various loose papers. This exhibit was seized from room 19. I have reviewed the rough sketch of the search site completed by Cpl. PENNEY of the RCMP Forensic Identification Section which describes Room 19 as an office in the central area of the building. I have reviewed the exhibit flowchart for the search conducted at this site and reports completed by Cpl. WILLIAMS who has analyzed some of the content seized from this room. I believe that this room was an office used to conduct the fund-raising operations of the WTM. I base this belief on the items that were seized from this room which consisted mainly of WTM fund-raising receipt books (completed and uncompleted), financial documents, and letters commenting on fund-raising activities. This document has been translated as follows:

*Note: The comments in italics, within brackets, are remarks by the translator as to the implied meaning.*

28-03-2001

**To  
The In-charge,  
WORLD TAMIL MOVEMENT**

Dear Beloved,

I am sharing with you a few varied opinions brought about by the recent changes in the Province of British Columbia. We understand that the Eelam Tamil Council, in existence for several years, is now currently functioning at the new workshop. Why did you invite these people to this workshop? The head of this organization must be a person of patriotism, be committed to his duty and be conscious of freedom. But this person (*meaning the current In-charge*) is a person immersed in the movie world and engaged in music and dance. His wife is the head of your Arts and Cultural Council as well. They ignore the rest of the teachers and students and rubber stamp their authority as the husband and wife. Please remove them soonest and instead, appoint young people who are conscious of freedom with a commitment to our nation. The reason for this is, in the first meeting of the Arts

& Cultural Council, the Head of the Council along with the current In-charge Cholan, sang together "Hey Little Lady, where is your younger daughter" song. Is it necessary? At a time our homeland is burning, due to the pranks of these leaders, Vancouver Tamil residents are pained and are much worried.

Next, why did you hand over the Peoples Business Administration to a person who, for years, has been working for Canadian Intelligence Service? We understand that it was Cholan who appointed him. Is he also a contributor to the Intelligence Service? His sole objective is somehow to close this business. The reason is that the Intelligence department does not like the functioning of this business. As if playing along with this objective, it appears that your In-charge wants to close it in the pretext of 'loss making' organization. Never in the history of the movement, has there been a case of backward action rather than forward thinking. But through these activities, they are at the forefront, impeding the functioning of the movement. Is the current Cholan also responsible for this? Think fast. Act fast. Else lock (*meaning closure*)?

Additionally, who sent him here as the In-charge? Why is the administration not functioning? Why is the Library not functioning? A person who came here mentioned that there will be a library here. If he himself comes here now, he will understand everything. Amongst the administrations around the world, the Vancouver admin is different. The reason is no one can go. Is it necessary? The money donated by hard-working people for the liberation of Motherland is spent on office rent, the In-charge's dance (*entertainment*) and his family? Are these necessary for Vancouver? After visiting here, I understood that the World Tamil Movement's new In-charge is a man of character and a very good person. But why did you make a sudden change and bring in a totally useless person to Vancouver? I knew that the Movement's Vancouver operations were functioning very well a few years back. You will soon realize what a mistake your decision has been. The reason is I had been to your Arts and Cultural Council's get-together. Your In-charge gave a speech on the freedom movement. I intend praying to Goddess Durga to keep him in power for 4 more years (*sarcastic comment*). If our Leader (*meaning V.Prabhakaran*) hears this speech, will he honour him with a Hero's Medal? What else can we say of the members who clapped their hands upon hearing this speech?

If you wish to continue the Movement activities in Vancouver, please replace immediately the Council In-charge, Movement In-charge and Arts In-charge. Then think and go about the activities pertaining to the growth of the Movement. The reason is, after hearing from the Council Head that the money collected here through the bank is not going for (*the cause of*) our liberation, people have stopped

their contributions. This news is very distressing indeed. This anguish can only be understood by those who have worked very hard amidst the people trying to collect money. Finally, I wish to state the following: do not think that the Council Head will flirt the 'bingo' amount in paying the rent for the office. All your plans are being watched by the agents of Canadian intelligence agencies working amidst you, who are very alert, and will expose you.

Hence please act with caution. Do not destroy the Movement through the bingo cash. Act with the intention "let the movement grow, let the country attain freedom". Please send copies of this (*letter*) to the appropriate persons. I do not know the addresses. I will meet with you in person once you come up with a good decision.

**Copies:** International In-charge, London.  
International In-charge, Paris  
In-charge, Vancouver (Kannan)  
International Secretariate In-charge, Tamil Eelam.

162. The document is addressed to the "In-Charge" of the World Tamil Movement and was located in the office of the Toronto World Tamil Movement. The author of this letter is unknown as it is unsigned. The content of the letter indicates that it was written by an individual in Vancouver, British Columbia complaining to the WTM about the operations of its sub-organizations in Vancouver. The author in the second last paragraph of his letter requests leadership changes to be made for the following reason: "The reason is, after hearing from the Council Head that the money collected here through the bank is not going for (*the cause of*) our liberation, people have stopped their contributions. This news is very distressing indeed. This anguish can only be understood by those who have worked very hard amidst the people trying to collect money." I believe that the author of this letter is dismayed at the lack of fund-raising occurring in Vancouver and addresses the blame to the Tamil community not trusting that their donations are being used for its rightful purpose of supporting the liberation struggle in Sri Lanka. I believe that the author has an expectation that the funds raised by the WTM are intended for the liberation struggle. I therefore believe that the fund-raising objectives of the WTM are for the military freedom struggle of the LTTE.
163. I have reviewed a document translated by TCE#1 on 2008-August-5. (Appendix I-33). This document was obtained pursuant to a search warrant executed at the World Tamil Movement office at 39 Cosentino Drive. This document was retrieved from exhibit 19-47 which was a folder containing various loose papers. This exhibit

was seized from room 19 which is an office in the central area of the building. This document has been translated as follows:

Dear Regi Brother,

A fax has been received from our family in Jaffna. Tamil Liberation Tigers seem to have contacted our family through telephone asking for money. They continue to be in touch with them. After looking at this letter, we cannot believe it is from the Tigers.

Additionally, at Jaffna, we have reason to believe that several gangs are using the 'Tiger name' to commit various crimes. If Tamil Liberation Tigers had wanted money, we believe they would have got in touch with us in Canada.

We respectfully request you to take appropriate action after reading this letter.

Thank you.

Yours Truly,

Nanjan. Arulaanandam

164. I believe that the purpose of this letter addressed to "Regi" is to inform him of the writer's family situation in Jaffna, Sri Lanka. The author has family in Jaffna which is being solicited by a group identifying themselves as the "Tamil Liberation Tigers" for money. The author is aware of criminal groups in Jaffna committing crimes using the "Tiger" name.
165. I believe that this letter addressed to "Regi" is addressed to the past President of the WTM from 1989 to 2004. I base this belief on the statement obtained from Sriranjaram KANDIAH who was acting as the treasurer of the WTM during Regi's leadership. In the statement, KANDIAH stated that Regi started with the WTM in 1989.
166. I believe that the author of the letter understands that his family's contributions to the LTTE would be made in Canada. This letter was found in the office of the WTM



and addressed to the past leader "Regi." I also believe there is a relationship between the WTM and the LTTE because the author is requesting that the WTM take action for events which are occurring in Jaffna, Sri Lanka which was under LTTE control.

167. I have reviewed a document translated by TCE#1 on 2006-June-14. (Appendix I-34). This document was obtained pursuant to a search warrant executed at the World Tamil Movement office at 39 Cosentino Drive. This document was retrieved from exhibit 21-1-G-2. This exhibit was seized from room 21 which is a storage area within the building. I have reviewed the rough sketch of the search site completed by Cpl. PENNEY of the RCMP Forensic Identification Section which describes Room 21 as a storage area near the back part of the building. I have reviewed the exhibit flowchart for the search conducted at this site and I believe that the items that were seized from this room indicate that it was used for storage of LTTE materials for sale. The contents of this room consisted entirely of saleable merchandise such as but not limited to VHS tapes, CD's, flags, calenders, books, and magazines. This document has been translated as follows:

**A few minutes with you**

**[LOGO OF WTM]**

**July 20, 2001**

Dear Canada-resident people of Tamil Eelam!

Members of Toronto-resident Tamil community are living a mechanical life at a time of harsh hot weather!

Though we are firm in our intention of seeking justice in our motherland through International mediation, the Government of Chandrika is continuing the cruel war and is imposing destruction and suffering on our people.

The responsibility of strengthening the liberation struggle of Tamil Eelam and alleviating the suffering of our people belongs to we displaced Tamils of Eelam. In this respect, World Tamil Movement Volunteers will knock at your doors during the period July 21 to October 15, 2001, in order to seek your contribution.

During these ten weeks, please contribute to the maximum extent so that we continue to maintain our strength in the war front.

- Those who wish to join our volunteers are requested to get in touch with us.
- If you are unavailable when our volunteers visit your homes, kindly notify us a convenient time to visit you again.

**World Tamil Movement**

416-335-0622

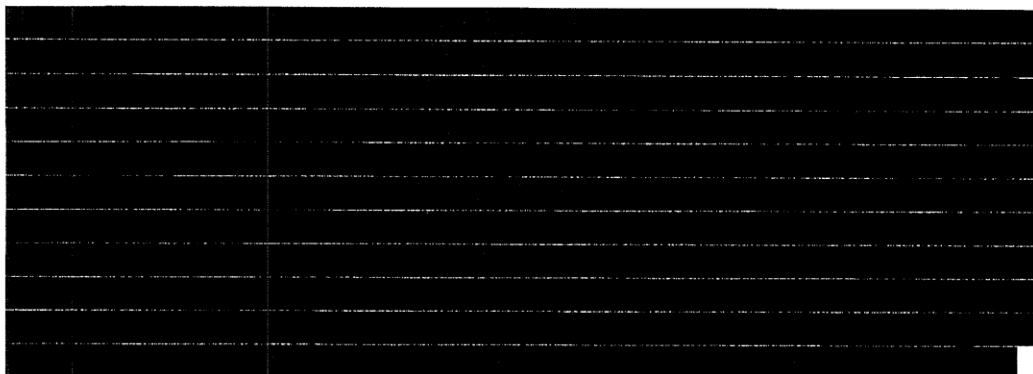
**The thirst of the Tamil community is Tamil Eelam Homeland**

168. I believe that this letter addressed to the "Canada-resident people of Tamil Eelam" clearly demonstrates the door to door fundraising activities of the WTM. This letter requests contributions during a door to door solicitation campaign during the period of 2001-July-21 to 2001-October-15. The purpose of the contributions is stated as "strengthening the liberation struggle of Tamil Eelam."

**PART X**

**INVESTIGATIVE LEADS CURRENTLY BEING PURSUED**

[REDACTED]



V3(8)(iii)

V3-1

## PART XI

### CONCLUSION OF GROUNDS FOR BELIEF

170. I believe that the property named in Appendices A and B of this document is property owned or controlled by a Terrorist group, the WTM, and that the WTM owns it and controls it on behalf of the LTTE which is also a Terrorist group.
171. The property listed in Appendix A-1 (also referred to as Appendix 2 - Schedule A on Sgt. HILL's Restraint Order Affidavit) is property seized from the WTM office located at 39 Cosentino Dr., Scarborough, Ontario.
172. The property listed in Appendix A-2 (also referred to as Appendix 2 - Schedule B on Sgt. HILL's Restraint Order Affidavit) is property seized from 240 Wellesley Street, Toronto, Ontario and is property owned and controlled by a Terrorist group, the WTM. I believe that the WTM owns or controls it on behalf of the LTTE which is also a Terrorist group. I base this belief on surveillance conducted just three days prior to the search of 240 Wellesley Street which observed materials being transported to 240 Wellesley Street from WTM headquarters located at 39 Cosentino Drive. (Appendix 5, page 42 of Appendix E). I also base this belief on the items that were seized at this location as described in Sgt. HILL's affidavit (Appendix E, pg. 360, para 571-573). The items that are listed in Appendix A-2 mostly have some reference to the LTTE or WTM such as: posters of Velupillai PRABHAKARAN, calenders of Velupillai PRABHAKARAN, posters depicting Martyr's with LTTE and WTM logos (same posters seized from 39 Cosentino Drive), donation jars with the WTM logo, LTTE flag with pole, and WTM area maps. The

most prominent item which proves it's link to the WTM is a large amount of WTM pre-authorized payment forms.

173. The property listed in Appendix A-3 (also referred to as Appendix 2 - Schedule C on Sgt. HILL's Restraint Order Affidavit) is property seized from 591 Parliament Street, Toronto, Ontario and is property owned and controlled by a Terrorist group, the WTM. I believe that the WTM owns or controls it on behalf of the LTTE which is also a Terrorist group. I base this belief on surveillance conducted prior to the search of 591 Parliament Street which observed materials being transported to 591 Parliament Street from WTM headquarters located at 39 Cosentino Drive. I also base this belief on the explanation of the items seized as per Sgt. HILL's affidavit (Appendix E, pg. 360, para 574-575). The items which were seized from this location and which are listed on Appendix A-3 consists mostly of LTTE CD's with some of these CD's produced by "WTM Canada." These CD's along with the LTTE book "Prabhakaran, A Leader For All Seasons" share the same titles as items that were seized from WTM merchandise, 39 Cosentino Drive.
174. I am aware that on 2006-April-8, the Governor in Council of Canada listed the Liberation Tigers of Tamil Eelam (LTTE) as a Terrorist entity as per section 83.05 of the Criminal Code. This was published in the Canada Gazette Part II, Registration SOR/2006-62.
175. I am aware that on 2008-June-13, the Governor in Council of Canada listed the World Tamil Movement (WTM) as a Terrorist entity as per section 83.05 of the Criminal Code. This was published in the Canada Gazette Part II, Registration SOR/2008-214.
176. I believe that prior to the listing of the LTTE and the WTM, the WTM operated in Canada as a branch of the LTTE. I also believe that the WTM was controlled by the LTTE. This belief is supported by Sgt. HILL's affidavit (Appendix E, pg. 33, para. 39). I support this belief on the facts presented in this document and Sgt. HILL's affidavit. Most notable, the Pre-Authorized Payment form (monthly contributions) collected by the WTM were initiated by the LTTE at their checkpoints in Sri Lanka. Also of significance is that the WTM president (Mariyathas MANUEL) stated in 2004 that he was appointed to the position by the LTTE. There were also other connections discovered after the search of 39 Cosentino Drive. Documents were located in the WTM offices which clearly indicate that the Tamil community views the WTM as a Canadian liaison to the LTTE (letters written to the WTM to act on their behalf in matters affecting the LTTE). The large amount of saleable merchandise located at 39 Cosentino Drive had a direct connection to the LTTE either with the logo or an image of their leader Velupillai PRABHAKARAN.

177. I believe that after the listing of the LTTE, the WTM continued it's operations as a Canadian front organization for the LTTE. I base this belief on the fact the the WTM was continuing it's pre-authorized payment collections, as well as it's newspaper publication. I believe that the pre-authorized payments continued past the listing of the LTTE because I have interviewed subjects who have continued to make pre-authorized payments (Appendix E, pg. 175, para. 233) and I have read Sgt. HILL's affidavit whereby RBC documents confirm pre-authorized payments being collected past the listing date of 2006-April-8 (Appendix E, pg. 269-270, para 437-441). I believe that the WTM newspaper is still in operation because on 2009-March-24, I confirmed with TCE #2 that he regularly sees the weekly publication for sale at Tamil retail outlets. TCE #2 has been obtaining copies to provide to the RCMP. However, the publication is now called Canada Ulahathamilar.
178. I believe that the Forensic Accountant Analysis Report demonstrates a conclusive link between monies being collected in Canada by the WTM as the same funds that were used by the WTM for it's electronic funds transfers overseas.
179. I believe that the WTM has actively raised funds in Canada for support for the LTTE in Sri Lanka during the time period of July 2002 to November 2004. I base this belief on the financial analysis conducted on the banking records of the WTM (Appendix H), the affidavit of Sgt. HILL (Appendix E), [REDACTED] [REDACTED] past WTM treasurer Sriranjarsan KANDIAH. I also believe based on the RBC pre-authorized payment records obtained by Production Order issued by Justice CAVION on 2006-Mar-30, and Justice STINSON issued on 2007-Sept-12 that the WTM was actively raising funds until at least September of 2007.
- V3(8)(iii)
180. I believe that the money being raised by the WTM is done under the guise of Humanitarian Aid. I base this belief on the interviews of [REDACTED] [REDACTED] and past WTM treasurer Sriranjarsan KANDIAH. I also base this belief on interviews that have been conducted on this investigation of contributors to the Pre-Authorized payment plan (Appendix E, pg. 100, para. 143).
- V3(8)(iii)
181. I believe funds collected by the WTM were collected under the direction of the LTTE and that documents seized from the WTM indicate that the purpose of collections was for the LTTE objective of an independent state. I base this belief on the documents that were seized from the WTM office and described in Sgt. HILL's

affidavit (Appendix E, pg. 145, para. 191, pg. 151, para. 203) and the documents described in paragraphs 152 and 163 of this document. The letters containing directions to raise funds refer to the freedom struggle of Tamil Eelam. There are no references made to humanitarian efforts such as medical or educational assistance.

## **PART XII**

### **RESPONDENTS KNOWN TO OWN OR CONTROL THE PROPERTY SUBJECT OF THIS APPLICATION TO BE NAMED PURSUANT TO SECTION 83.14(3) OF THE CRIMINAL CODE**

182. I believe that all items that were seized from the locations of 39 Cosentino Drive, Scarborough, Ontario, 240 Wellesley Street, Toronto, Ontario, and 591 Parliament Street, Toronto, Ontario are the property of the World Tamil Movement for the following reasons:
183. The items that were seized from 39 Cosentino Drive Toronto, Ontario are listed in Appendix A-1. The location of 39 Cosentino Drive is the physical headquarters of the WTM and all property removed from that location falls under the ownership and control of the WTM. I have reviewed the exhibit ledger containing the exhibits that were seized from this location and cannot identify any other indications of ownership to the property seized.
184. On the 2006-April-8, the Liberation Tigers of Tamil Eelam were listed as a terrorist entity in Canada. On 2006-April-19, surveillance officers in Toronto observed that persons on site at the World Tamil Movement offices were removing materials from 39 Cosentino Drive. These observations led to the acquisition of Warrants to Search at 240 Wellesley Street and 591 Parliament Street as well as at 39 Cosentino Drive. I believe that these items were removed from 39 Cosentino Drive and taken to 240 Wellesley Street and 591 Parliament Street in response to the listing of the LTTE. I am also aware that RCMP officers in Montreal observed similar movement and discarding of material at the WTM location in Montreal.
185. The items that were seized from 240 Wellesley Street, Toronto, Ontario are listed in Appendix A-2. Based on my review of Sgt. HILL's Affidavit (Appendix E, pg 360), I believe that the items seized at this location belong to the World Tamil Movement. The search was conducted at this location after surveillance reports indicated that

items were being moved from 39 Cosentino Drive to 240 Wellesley Street. I have reviewed the exhibit ledger containing the exhibits that were seized from this location. The items seized from 240 Wellesley Street were the same types of items as items removed from 39 Cosentino Drive at the World Tamil Movement office. The items at the 240 Wellesley address included several copies of blank Pre-Authorized Payment forms, collector lists and catalogues of contributors. I believe the similarity in the items found at both sites, and most notably the discovery of Pre-Authorized Payment forms, provides a definite link to the World Tamil Movement and the LTTE. Each of the items recovered from this location can be associated to the Liberation Tigers of Tamil Eelam through images of its LTTE logo, leader, military, martyr, flags or money collection jars. I did not identify any other indications of ownership to the property seized.

186. The items that were seized from 591 Parliament Street, Toronto, Ontario are listed in Appendix A-3. Based on my review of Sgt. HILL's Affidavit (Appendix E, pg 360), I believe that the items seized at this location belong to the World Tamil Movement. The search was conducted at this location after surveillance reports indicated that items were being moved from 39 Cosentino Drive to 591 Parliament Street. I have reviewed the exhibit ledger containing the exhibits that were seized from this location and I believe that the items currently seized under order from this location consists of LTTE CD's, DVD's, Video Tapes, Booklets, Books, Sales Receipts for multimedia sales, Calenders and Receipt books. All these items mentioned above were identified to have a connection to the LTTE and/or the WTM by name, logo, or image of the LTTE leader, Velupillai PRABHAKARAN. Based on the items that were seized from this location and the fact the surveillance reports indicated that WTM items were being moved to this location, I believe that these items belong to the World Tamil Movement, a listed terrorist group.
187. The following bank accounts have been restrained pursuant to an Order to Restrain Property issued by Federal Court Judge Francois J. LEMIEUX on 2008-April-10, all balances are current as of 2009-March-9:

i) Toronto Dominion Financial Group Bank Account 0327-5210007,  
Balance of \$4,359.19

ii) Toronto Dominion Financial Group Bank Account 1245-3132690  
Account closed

iii) Toronto Dominion Financial Group Bank Account 1245-0310023  
Balance of \$637.84

iv) Toronto Dominion Financial Group Bank Account 0327-5218121

Account closed.

v) Canadian Imperial Bank of Commerce Account 1732-6704018

Balance of \$0.00

vi) Canadian Imperial Bank of Commerce Account 1732-6704212

Dormant account with balance of \$0.00

The following two Accounts were also restrained pursuant to an Order to Restrain Property issued by Federal Court Judge Francois J. LEMIEUX on 2008-April-10. These were not specified by account number but have been identified by the Toronto Dominion Bank Financial Group as associated to the address of the World Tamil Movement, 39 Cosentino Dr., Scarborough, Ontario:

vii) Toronto Dominion Financial Group Bank Account 0329-5216568

Account holder is Vanikam with a balance of \$2,583.27

viii) Toronto Dominion Financial Group Bank Account 0327-5221327

Account holder is Ulahathamilar with a balance of \$17,127.06

188. I believe that all the accounts listed in the previous paragraph are owned and controlled by the World Tamil Movement. I believe this because the account holder for: Toronto Dominion Financial Group Bank Account 0327-5210007, Toronto Dominion Financial Group Bank Account 1245-3132690, Toronto Dominion Financial Group Bank Account 1245-0310023, Toronto Dominion Financial Group Bank Account 0327-5218121, Canadian Imperial Bank of Commerce Account 1732-6704018, and Canadian Imperial Bank of Commerce Account 1732-6704212 is the World Tamil Movement, a listed Terrorist group.

189. I also believe that the following two accounts belong to the World Tamil Movement:

i) Toronto Dominion Financial Group Bank Account 0329-5216568

The account holder is Vanikam but the address of record is 39 Cosentino Drive, Scarborough, Ontario which is the headquarters of the WTM. The Vanikam is described as a business directory produced by and for the benefit of the WTM in Sgt. HILL's affidavit (Appendix E, pg.241, para. 403).



ii) Toronto Dominion Financial Group Bank Account 0327-5221327

The account holder is Ulahathamilar but the address of record is 39 Cosentino Drive, Scarborough, Ontario which is the headquarters of the WTM. The Ulahathamilar is the Tamil newspaper owned and operated by the WTM. I base this belief on the statement provided by the past treasurer, Sriranjaraman KANDIAH who includes the proceeds from the newspaper in the WTM monthly revenue. As a long term investigator on this project, I have noticed that many Tamil individuals often refer to the WTM as the "newspaper people." I have confirmed with TCE#1 that the direct Tamil translation of "Ulahathamilar" is "World Tamils."

I have reviewed Task File 15-0033 relating to Project OSALUKI and the execution of the Production Order of Justice BENTLEY on the Toronto Dominion Canada Trust Financial Group and I have reviewed the disclosure provided by the bank. With respect to account 0327-5209475 which is now a closed account, one of its signatories is Kamalavasan NAVARATNAM who is the editor of the newspaper. Of particular note, I have reviewed the TD Canada Trust account opening document, exhibit 150037/300004/000076 (Appendix K-41). On the bottom of the third page of this document which is titled "TD Canada Trust Know Your Customer Checklist" there is a section that is entitled "Additional Comments" and entered in this section is the following regarding the business activities of the World Tamil Movement:

*"account will be used for fund raising for the Tamil community. It will also generate revenue from organized cultural events as well as from a local newspaper...."*

I believe from this notation in the "Additional Comments" section that the WTM and newspaper operate co-dependently.

### **World Tamil Movement**

190. I believe the WTM owns or controls the property that is the subject of the application based on the information contained in this affidavit and the incorporated affidavit of Sgt. HILL. On 2009-February-26, I obtained business query results from the Ministry of Consumer and Business Services on Company 677800, the World Tamil Movement. The directors of record of the WTM are the following:

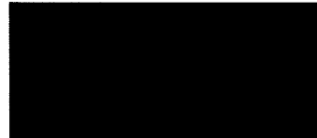
Nehru Kumarasamy JAWAHARALAL

Director as of 2004/01/23



Sinniah Mylvaganam MAHALINGAM

Director as of 2007/05/23



Yogeswaran MAILVAGANAM

Director as of 2004/01/29



{Also listed as Secretary as of  
2007/05/23}

Kamalavasan NAVARATNAM

Director as of 2004/01/23



Kumarasamy Kawaharlal NEHRU

Director as of 2004/01/23



Panchalingam PARAMANANTHAN

Officer/Treasurer as of 2007/05/23



{Also listed as Director as of  
2005/06/21}

Phillip Johnson PATHIMANATHAN

Director as of 2004/01/23



Arumairajah RAJENDRAM

Officer/Assistant Secretary as of  
2007/05/23



{Also listed as Director as of same  
2007 date}

Jega RAMASAMY

General Manager as of  
2004/01/23



{Also listed as Director as of same  
2004 date and Treasurer as of  
2005/06/21 }

Sittampalam SINNATHAMBY

President as of 2004/01/29




{Also listed as Director as of same  
2004 date}

Sivakumar KATHIRAVELU

Director as of 2005/06/21



Raveendran THAMBAPILLAI

  
Secretary as of 2004/01/29

39 Cosentino Drive


Scarborough, Ontario

M1P3A3

{Also listed as Officer/"Authorized  
Signing Officer" as of same 2004  
date}

Velupillai THANGAVELU

Vice President as of 2007/05/23

  
{Also listed as Director as of same  
2007 date}

Nadarajah THEVARAJAN

Director as of 2007/05/23

**39 Cosentino Drive**

191. Exhibits were seized from 39 Cosentino Drive (Appendix A-1) pursuant to a search warrant as described earlier in this document. This location is the physical headquarters of the World Tamil Movement. I believe this to be true due to many reasons. The business registration documents indicate the WTM address of 39 Cosentino Drive, Scarborough, Ontario. I have witnessed the sign on top of the building identifying itself as the World Tamil Movement. On 2004-April-28, I was given a tour of the building by past President Manuel MARIYATHAS who identified the whole building as being used by the WTM. I also base this belief on the fact that I interviewed the past treasurer of the WTM, Sriranjaraman KANDIAH and was

told that the WTM had rented the building from Tamil Illam Inc. since it's purchase in 2001.

192. I have reviewed a police report written by Cst. DATT who conducted inquiries into the ownership of 39 Cosentino Drive identified as task file 16-031. Cst. DATT obtained certified copies from the Toronto Land Title Office which indicated that 39 Cosentino Dr. was purchased by Tamil Illam Inc on 2001-Feb-20.
193. On 2004-June-22, Cpl. SHEPPARD and I interviewed Ravidran THAMBAPILLAI, Director and Officer of Tamil Illam Inc. (Appendix G-13). THAMBAPILLAI stated that Tamil Illam Inc. was established solely for the purpose of purchasing 39 Cosentino Drive and renting it out to the WTM. Tamil Illam Inc. receives monthly rent payments from the WTM newspaper. THAMBAPILLAI stated that the building was purchased as an investment and Tamil Illam Inc. does not have any role in the operations of the building.

#### **240 Wellesley Street**

194. Exhibits were seized from 240 Wellesley Street (Appendix A-2) pursuant to a search warrant as described earlier in this document. Upon review of Sgt. HILL's affidavit (Appendix E, pg 360), I believe that the property belongs to the WTM. The search was conducted at this site after surveillance observed items being moved from WTM headquarters of 39 Cosentino Drive, Toronto, Ontario to 240 Wellesley Street, Toronto, Ontario. As well the content of the exhibits that were seized indicate ownership by the WTM.
195. During the search of 240 Wellesley Street there was an identifying sign translated by TCE 1 to read "Academy of Tamil Arts and Technology." In order to establish the organization that was in direct control of this location, Cst. FAIRWEATHER re-attended at 240 Wellesley Street on 2008-August-27. I have read a report written by Cst. FAIRWEATHER and discussed this report with him. Property management of this large apartment building informed Cst. FAIRWEATHER that this space at 240 Wellesley Street was donated to the "Cabbagetown Community Association" without a lease agreement. The building manager is also aware that the Cabbagetown Community Association loaned its use to the Tamil Academy of Culture and Technology. Cst. FAIRWEATHER went to 240 Wellesley Street with the building manager. Cst. FAIRWEATHER observed a small reception area with a desk, a computer and a bookshelf full of binders and folders. Cst. FAIRWEATHER observed a stack of flyers on the corner of the desk advertising classes/tutoring sessions starting on 2008-Sept-6. The flyer indicated that the Tamil Academy of Culture and Technology's head office is located at Unit 6 of 3150

Eglinton Avenue East, Scarborough, Ontario. Cst FAIRWEATHER later on this same day attended at Unit 6 of 3150 Eglinton Avenue East, Scarborough, Ontario and confirmed with two unidentified men that the location was the office of the Tamil Academy of Culture and Technology. They denied having any knowledge of the 240 Wellesley site. I have read a report written by Cst. FAIRWEATHER and discussed this report with him.

196. On 2009-March-03, Cpl. COFFILL and Cst. FLEURY attended at 3150 Eglinton Avenue East, Scarborough, Ontario. An individual who identified himself as Sinnadurai KANDASAMY stated that he was a current Director of the Tamil Academy of Culture and Technology. He stated that 240 Wellesley Street was no longer used by the school and that all future correspondence be directed to 3105 Eglinton Avenue East.
197. On 2009-February-26, I obtained business query results from the Ministry of Consumer and Business Services on Company 1506103, the Tamil Academy of Culture and Technology. The directors of record of the Tamil Academy of Culture and Technology are the following:

Dushyanth GANANPRASGASAM      Director as of 2004-May-28



Jesuthasan KANAPATHIPILLAI      Director as of 2005-Jul-1



Ganeshalingam KANDIAH      President as of 2004-May-28



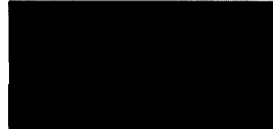
Thangavel M KESAVAN      Director as of 2005-July-1



Kanes KUGANESAN



Treasurer as of 2005-Jul-1

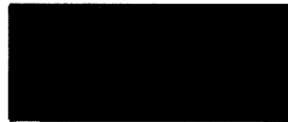


Shanmugam Kugathan KATHIRAVELU Director as of 2005-Jul-1



Kulamohan KALANITHY

Director as of 2005-Jul-1



Subrananiam RAJARATNAM

President as of 2004-May-28



Selvadurai SANNITHIVEL

President as of 2001-Dec-16



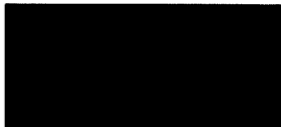
Sivathan SEEVARTNAM

Director as of 2005-Jul-1



Nadarajah VIJAYABALAN

Secretary as of 2004-May-28



**591 Parliament Street**

198. Exhibits were seized from 591 Parliament Street (Appendix A-3) pursuant to the search warrant as described earlier in this document. Upon review of Sgt. HILL's affidavit (Appendix E, pg 361), I believe that the property belongs to the WTM. The search was conducted at this site after surveillance observed items being moved from WTM headquarters of 39 Cosentino Drive, Toronto, Ontario to 240 Wellesley Street, Toronto, Ontario. As well the content of the exhibits that were seized suggest ownership by the WTM.
199. I have attended 591 Parliament Street and have observed that it is a business operating as Ambal Trading. Ambal Trading is registered as a grocery store operating at that address. On 2006-August-30, Cpl. WILLIAMS obtained business query results from the Ministry of Consumer and Business Services on Company 121204879, Ambal Trading. On 2008-Aug-27, Cst. FAIRWEATHER attended at 591 Parliament Street and confirmed that Ambal Trading is still in operation. The directors of record of Ambal Trading are the following:

Kandiah ELAMURUGAN, partner



Pathmanathan MAHENDRAN, Partner



200. Due to the reasons listed in the above paragraphs, I believe that the WTM owns or controls the property that is the subject of this application. The WTM has been named as the respondent and has been notified of the Notice of Application in this matter within 10 days as follows:

**WTM**



201. The World Tamil Movement is a registered corporation and the WTM has been served notice personally by leaving the document with a person employed by the corporation as legal counsel, namely Marlys EDWARDH. I believe that Federal Court Rule 130(1)(a)(i) allows for this method of service.

202. On 2009-March-03, I served notice to the WTM by leaving the Notice with Effie XYNIS, who is the secretary of Marlys EDWARDH at her office. I am aware that Marlys EDWARDH was expecting service for the WTM and all it's directors. I believe that the following people have been served through their legal counsel:

1. Sittampalam SINNATHAMBY                      President as of 2004/01/29
2. Raveendran THAMBAPILLAI                      Secretary as of 2004/01/29
3. Jega RAMASAMY                                      General Manager as of 2004/01/23
4. Yogeswaran MAILVAGANAM                      Director as of 2004/01/29
5. Panchalingam PARAMANANTHAN                      Officer/Treasurer as of 2007/05/23

203. The individuals, and entities set out below have also been served with the Notice of Application in this matter:

**Academy of Tamil Arts and Technology, 240 Wellesley Street**

204. The Academy of Tamil Arts and Technology is a registered corporation and was served notice personally by leaving the document with an officer or director of the corporation. I believe that Federal Court Rule 130(1)(a)(i) allows for this method of service. Paragraph 161 lists all the directors registered to the Academy of Tamil Arts and Technology. Service was effected as follows:

205. On 2008-March-05, Cpl. COFFILL attended at 3150 Eglinton Avenue East and served notice to the Academy of Tamil Arts and Technology by leaving the notice with Sinnadurai KANDASAMY who identified himself as a Director of the School and accepted service for the School.

206. On 2008-March-05, Cpl. COFFILL attended at [REDACTED] and served notice to Subraniam RAJARATNAM who is listed as President on the corporation records by leaving it with his daughter-in-law Karthika SARVENDRAN who also resides at that location. A copy of the notice was also mailed to Subraniam RAJARATNAM.

207. On 2008-March-05, Cpl. COFFILL attended at [REDACTED] and served notice to Ganeshalingam KANDIAH who is listed as President on the corporation records by leaving it with his daughter Sharon GANESHALINGAM who also resides at that location. A copy of the notice was also mailed to Ganeshalingam KANDIAH .
208. Selvadurai SANNITHIVEL who is listed as President on the corporation records was not served with the notice because Sinnadurai KANDASAMY stated that he was accepting service for the Academy of Tamil Arts and Technology. As well, two of the other listed Presidents were served with a notice.
209. The Academy of Tamil Arts and Technology and the listed Presidents were served Notice of Application because property in Appendix A-2 was originally seized at 240 Wellesley Street.

**Ambal Trading, 591 Parliament Street**

210. On 2008-September-11, Cst DATT obtained business query results from the Ministry of Consumer and Business Services on Ambal Trading. On that day there was no longer any businesses registered as Ambal Trading. I have read a report written by Cst. FAIRWEATHER that confirmed that Ambal Trading was still operating as a grocery Store on 2008-August-27.
211. On 2009-March-03, I attended at 591 Parliament Street and served notice to Ambal Trading by leaving the notice with the person who has control or management of the affairs of the association at any office or premises occupied by the association. I believe that Federal Court Rule 132(b) allows for this method of service. I left the notice with Pathmanathan MAHENDRAN who identified himself as the owner of Ambal Trading. A copy of the Notice was also left with him for his partner, Kandiah ELAMURUGAN.
212. Ambal Trading and the partners of Ambal Trading were served with the Notice of Application because the property listed in Appendix A-3 was originally seized at Ambal Trading, 591 Parliament Street.

**Ulahathamilar**

213. On 2008-September-11, Cst DATT obtained business query results from the Ministry of Consumer and Business Services on Ulahathamilar. On 2005-Sept-09, the business named Ulahathamilar / Canada Ulahathamilar was registered with the Ministry of Consumer and Business Services by Kamalavasan NAVARATNAM.

There were no directors listed on this registration. The business was registered as a "Weekly Tamil Newspaper Publication" at the address of 39 Cosentino Dr., Scarborough, Ontario. On 2008-Sept-29, I verified with Terry KLODT of TD Bank Corporate Security that the TD Bank Account 0327-5221327 with the account holder name of ULAHATHAMILAR has the following two individuals listed as having control over the account: (1) Kamalvasan NAVARATNAM, and (2) Sritharan THAMOTHARAMPILLAI.

214. On 2009-March-5, Cpl. COFFILL attended at [REDACTED] and served notice personally by leaving the document with Sritharan THAMOTHARAMPILLAI who is a signatory on the Ulahathamilar bank account. I believe that Federal Court Rule 130(1)(a)(i) allows for this method of service.
215. On 2009-March-5, Cpl. COFFILL attended at [REDACTED] and served notice personally by leaving the document with Kamalvasan NAVARATNAM who is a signatory on the Ulahathamilar bank account. I believe that Federal Court Rule 130(1)(a)(i) allows for this method of service.
216. Ulahathamilar was served with the Notice of Application because Ulahathamilar is the holder of Toronto Dominion Financial Group Bank Account 0327-5221327, listed in Appendix B. Sritharan THAMOTHARAMPILLAI and Kamalvasan NAVARATNAM were served with the Notice of Application because they are signatories for the Toronto Dominion Financial Group Bank Account 0327-5221327, listed in Appendix B.

**Vanikam**

217. On 2008-September-11, Cst DATT obtained business query results from the Ministry of Consumer and Business Services on Vanikam. On 2005-July-25, the business named Vanikam was registered with the Ministry of Consumer and Business Services. The business was registered as a "Business Directory" at the address of 39 Cosentino Dr., Scarborough, Ontario. The registration had the following two individuals listed as partners in the business:

1. Rukshian BALASUBRAMANIAM



2. Vijayaratnam PONNAMPALAM



- [REDACTED]
218. On 2008-Sept-29, I verified with Terry KLODT of TD Bank Corporate Security that the TD Bank Account 0329-5216568 with the account holder name of Vanikam has the following two individuals listed as having control over the account: (1) Rukshian BALASUBRAMANIAM, and (2) Vijayaratnam PONNAMPALAM.
219. On 2008-March-9, Cpl. COFFILL served Rukshian BALASUBRAMANIAM who is a signatory on the Vanikam account personally by providing him with a copy of the notice.
220. On 2008-March-5, Cpl. COFFILL attended at [REDACTED] and served notice to Vijayaratnam PONNAMPALAM who is a signatory on the Vanikam account by leaving it with his son, Kiri VIJAYARATNAM who also resides at that location. A copy of the notice was also mailed to Vijayaratnam PONNAMPALAM.
221. Vanikam was served with the Notice of Application because Vanikam is the holder of TD Bank Account 0329-5216568, listed in Appendix B. Rukshian BALASUBRAMANIAM, and Vijayaratnam PONNAMPALAM were served with the Notice of Application because they are signatories for the TD Bank Account 0329-5216568, listed in Appendix B.

**WTM - Women's Organization**

222. The account holder of Toronto Dominion Financial Group Bank Account 1245-0310023 is the World Tamil Movement of Ontario, Women's Organization and I believe that account also belongs to the WTM because the signatory for the account who was also Treasurer for the WTM has directly told this to me. (Appendix G-14). There are two signatories on this account: (1) Sriranjani KANDIAH, and (2) Puvirajasingam SWARNA.
223. On 2009-March-06, Cpl. COFFILL attended at [REDACTED] and served notice personally by leaving the document with Sriranjani KANDIAH who is a signatory on the World Tamil Movement of Ontario, Women's Organization bank account. Attempts were also made to serve Puvirajasingam SWARNA; however, she could not be located by police. There was no public listing for Puvirajasingam SWARNA, she does not have an Ontario drivers licence on record and KANDIAH advised Cpl. COFFILL that he has not had contact with her since 2002.

### **Financial Institutions**

224. The following two financial institutions of the bank accounts that have been restrained are located at:

- 1) The Toronto Dominion Bank Financial Group and it's Subsidiaries and Affiliates, Corporate Security and Investigations, located at 3500 Steeles Avenue East, Tower One, Level One in Markham, L3R 2Z1.
- 2) The Canadian Imperial Bank of Commerce and it's Subsidiaries and Affiliates, Internal Audit and Corporate Security, located at 199 Bay Street, 4<sup>th</sup> Floor, Commerce Court West in Toronto, M5L 1A2.

On 2009-March-10 , Cst. DATT attended at 3500 Steeles Avenue East, Markham, Ontario and served Notice of Application to TD Corporate Security, Terry KOLDT.

On 2009-March-10 , Cst. DATT attended at 199 Bay Street, Toronto, Ontario and served Notice of Application to CIBC Corporate Security, Cam JENSEN.

## **PART XIII**

### **THIRD PART INTEREST / MOTION TO VARY OR SET ASIDE**

225. I have read Sec 83.14(7) of the *Criminal Code* and believe that a judge may require notice to be given to any person who in the opinion of the Court, appears to have an interest in the property. I have listed as respondents, any person who I believe to own or control all of the property that is the subject of this application. I am not aware of any other person who may take interest in the property as a third party. I am aware of the fact that Section 83.14(10) of the *Criminal Code* of Canada allows for a person to claim an interest in the forfeited property who did not receive notice to bring a motion to the Federal Court to vary or set aside an order within 60 days after the forfeiture order was made. I therefore believe that there is a means provided in the *Criminal Code* to allow for anyone to claim interest in the forfeited property who was not named as a respondent.

## PART XIV

### MOTION TO TREAT MATERIAL AS CONFIDENTIAL

226. I am seeking as part of the relief being sought before the court an Order to treat portions of this affidavit, and some of the materials appended in support thereof, as confidential. I am applying in writing before the Federal Court in accordance with *Federal Court Rules* Sections 151 and 152 for portions of these materials to be treated as confidential. I am also seeking an Order to treat any order of forfeiture as confidential and to keep it in a secure place in the court registry at the Federal Court office pursuant to Section 151 of the *Federal Court Rules* for a period of 15 days after the issuance of this Order.
227. I believe the disclosure at this time of the unredacted affidavit of David KIM and the unredacted appendices filed in support of a Forfeiture Order would subvert the ends of justice based on the reasons set out below.

### REASONS FOR REQUEST

228. On 2008-April-10, along with the Order to Restrain Property and Warrant to Seize Property, Justice LEMIEUX also made an Order to Treat Sgt. HILL's affidavit and appendices as Confidential. On 2008-April-10, 2008-May-2, and 2008-May-23, Justice LEMIEUX issued further orders that certain parts of the affidavit be made public and disclosure was made pursuant to those orders.
229. Some parts of Sgt. HILL's affidavit (Appendix E) and the appendices attached to her affidavit, are already the subject of a confidentiality order as amended by Justice LEMIEUX. I believe that the redactions which were made pursuant to Justice LEMIEUX's orders are still required as set out in Part V of Sgt. HILL's affidavit (Appendix E, Pg. 380, para. 623-625) and I believe that Sgt. HILL's reasons for treating the material as confidential are still applicable. (Please note that at the time Sgt. HILL filed her affidavit in support of the restraint order she held the rank of Cpl.)
230. All materials attached to my affidavit which require vetting have been identified by shading in the text and in any instances where the shaded material is blocked out completely, I have provided an unvetted copy along with a copy of the vetted material, clearly marked. All of the vetted material have been marked using the code system below, which identifies the basis upon which the material has been redacted:

V1 - INNOCENT PARTIES/PERSONAL WITNESS INFORMATION

V1 is based on s.487.3(2)(iv) of the *Criminal Code* where the release of the information would prejudice the interests of an innocent person.

- a. V1-1 Personal Witness Information
- b. V1-2 Innocent Third Party

V2 - PRIVILEGED INFORMATION

V2 is based on s.487.3(2)(i) of the *Criminal Code* where the release of the information would compromise the identity of a confidential informant.

- c. V2 Informant Privilege

V3 - ONGOING INVESTIGATION, POLICE TECHNIQUE AND NATIONAL SECURITY INTEREST

V3 is based on s.487.3(2)(ii-iii) of the *Criminal Code* where the release of the information would compromise the nature and extent of an ongoing investigation or endanger a person engaged in particular intelligence gathering techniques and thereby prejudice future investigations in which similar techniques would be used. This category also encompasses information that, if released to the public, could injure international relations, national defense or national security as set out in s.38.01(3) of the *Canada Evidence Act*.

- d. V3-1 Ongoing investigation, delayed disclosure.
- e. V3-2 Police technique.
- f. V3(8)(iii) Sections 37, 38 & 39 CEA National Security

V4 - IRRELEVANT INFORMATION

V4 is information that is clearly irrelevant to the crown or defense, obtained during the investigation.

231. In respect to the source material that has been added as Appendix "J" to my affidavit, I am requesting that the following paragraph numbers in Appendix "J" to be treated as confidential:



RESTRAINT AFFIDAVIT		
SOURCE PACKAGE MATERIAL		
VETTING RATIONALE BY PARAGRAPH NUMBER		
PARAGRAPH #	VETTING CODE	REASON
46-59 in Binder One	V3-1	Delayed Disclosure
60-61 in Binder One	V3-1	Delayed Disclosure
73-74 in Binder One	V3-1	Delayed Disclosure
	V1-1	Personal Witness Information
75 in Binder One	V3-(8)(iii)	s. 38.01 CEA National Security Interests
76-77 in Binder One	V1-1	Personal Witness Information
78-80 in Binder One	V1-1	Personal Witness Information
81-97 in Binder One	V1-1	Personal Witness Information
98-107 in Binder One	V1-1 V3-2	Personal Witness Information Police Technique
114-115 in Binder Two	V-2	Informant Information
116-118 in Binder Two	V-3(8)(iii) V1-1	s. 38.01 CEA National Security Interests Delayed Disclosure
131-132 in Binder Two	V-3(8)(iii)	s. 38.01 CEA National Security Interests
145-163 in Binder Three	V2	Informant Information
210 in Binder Five	V1-2	Innocent Third Party
222-224 in Binder Five	V1-2	Innocent Third Party
235-259(15) in Binder Five	V2	Informant Information
259(16)-259(21) in Binder Six	V2	Informant Information
269-275 in Binder Six	V2	Informant Information
299-307 in Binder Six	V1-2	Innocent Third Party
308-315(3) in Binder Six	V2	Informant Information
322-323 in Binder Seven	V1-2	Innocent Third Party

324-331 in Binder Seven	V1-2	Innocent Third Party
375-378 in Binder Seven	V1-2	Innocent Third Party
379-383 in Binder Seven	V1-2	Innocent Third Party
400-402 in Binder Seven	V1-2	Innocent Third Party
413 in Binder Seven	V1-2	Innocent Third Party
419-420 in Binder Eight	V3-2	Police Technique
	V3-1	Delayed Disclosure
432 in Binder Eight	V1-2	Innocent Third Party
433 in Binder Nine con't	V1-2	Innocent Third Party
433 con't in Binder Ten	V1-2	Innocent Third Party
451 in Binder Eleven	V1-2	Innocent Third Party
473-474 in Binder Eleven	V1-2	Innocent Third Party
475-480 in Binder Eleven	V1-2	Innocent Third Party
506 in Binder Twelve	V-3(8)(iii)	s. 38.01 CEA National Security Interests
530 in Binder Thirteen	V-3(8)(iii)	s. 38.01 CEA National Security Interests
531-537 in Binder Thirteen	V-3(8)(iii)	s. 38.01 CEA National Security Interests
541-552 in Binder Fourteen	V-3(8)(iii)	s. 38.01 CEA National Security Interests

232. Appendix "M" attached to this affidavit contains the Forensic Accountants Report and all the information which he relied upon. The four volumes of Appendix "M" have been redacted as personal witness information. This information contains the names of participants of the WTM Pre-Authorized Payments and I believe that releasing this information would provide the WTM with a database whereby they could re-initiate donations from the Tamil community.
233. For the purposes of updating the judge on the current investigative steps on this active investigation, this affidavit includes Part X described as "investigative Leads Currently Being Pursued." I believe that Part X of this affidavit should be kept

confidential as not to hamper the further investigative actions as described in Part X, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

V3(8)(iii)

#### PREJUDICE TO THE INTEREST OF WITNESSES OR VICTIMS

235. I am also mindful to the fact that our investigation has revealed that the World Tamil Movement and the LTTE have been demonstrated to utilize pressure tactics to solicit funds and donations as well as participate in implied threats. Given the grounds set out in this document, it is my belief that should members of the World Tamil Movement discover the unredacted contents of this document they may revisit those witnesses to discourage their participation in the investigation and any future cooperation with the police. These witnesses have cooperated with the police, at certain risk to themselves, in an effort to provide details of the "Pre-Authorized" debit scheme. While not all witnesses interviewed by police expressed concern for their own safety, I believe it is in the public interest to continue to refrain from releasing these details into the public domain as the contents of this Information and Affidavit, if circulated, would likely discourage further cooperation from members of the Tamil community and cause harm to these persons. I believe that some witnesses provided their statements and information to the police with the expectation that it would be kept confidential and as such this information is protected by informant privilege. I am requesting all such information be kept confidential.

Dated at Newmarket, Ontario \_\_\_\_\_ {city and province}, this 31st day of March, 2009.

**SWORN BEFORE ME** at Ottawa in the Province of Ontario, on the 31<sup>st</sup> day of March, 2009.



\_\_\_\_\_  
A Commissioner for the Taking of Affidavits  
in and for the Province of Ontario



\_\_\_\_\_  
Cpl. David KIM  
Informant

Martial Richard Joseph Allard, a Commissioner, etc.,  
City of Ottawa, for the Government of Canada,  
Department of the Solicitor General.  
Expires May 9, 2009.  
Martial Richard Joseph Allard, un commissaire, etc.,  
Ville d'Ottawa, au service du gouvernement du  
Canada, Ministère du Solliciteur général.  
Date d'expiration: le 9 mai, 2009.