

August 29, 2007

IN THE MATTER OF
THE SECURITIES LEGISLATION OF
ONTARIO, ALBERTA, MANITOBA, QUEBEC, NOVA SCOTIA
AND NEWFOUNDLAND AND LABRADOR (the Jurisdictions)

AND

IN THE MATTER OF
THE MUTUAL RELIANCE REVIEW SYSTEM
FOR EXEMPTIVE RELIEF APPLICATIONS

AND

IN THE MATTER OF
WI-LAN V-CHIP CORP. (the Filer)

MRRS DECISION DOCUMENT

Background

The local securities regulatory authority or regulator (the Decision Maker) in each of the Jurisdictions has received an application from the Filer for (i) a decision under the securities legislation of the Jurisdictions (the Legislation) that the Filer is not a reporting issuer in the Jurisdictions (the Reporting Issuer Relief); and (ii) for a decision by the Decision Maker in Ontario that pursuant to the *Business Corporations Act* (Ontario) (the OBCA) the Filer is deemed to have ceased to be offering its securities to the public for the purposes of the OBCA (the Offering Corporation Relief);

Under the Mutual Reliance Review System for Exemptive Relief Applications:

- (a) the Ontario Securities Commission is the principal regulator for this application; and
- (b) this MRRS decision document evidences the decision of each Decision Maker.

Interpretation

Defined terms contained in National Instrument 14-101 Definitions have the same meaning in this decision unless they are defined in the decision.

Representations

This decision is based on the following facts represented by the Filer:

1. On June 29, 2007, Wi-LAN Acquisition Inc. (“Acquisition Sub”), a wholly-owned subsidiary of Wi-LAN Inc. (“Wi-LAN”), amalgamated with Tri-Vision International Ltd./Ltée (“Tri-Vision”), Tri-Vision Electronics Inc. (“TVE”) and Tri-Vision Electronics 2006 Inc. (“TVE 2006”), TVE and TVE 2006 being wholly-owned subsidiaries of Tri-Vision, and continued as the Filer (the “Amalgamation”).
2. Upon the completion of the Amalgamation the Filer became a reporting issuer.
3. There are 10 common shares of the Filer issued and outstanding, all of which are held by Wi-LAN as the sole shareholder of the Filer. The Filer has no other securities, including debt securities, outstanding.
4. The common shares of Tri-Vision were de-listed from the Toronto Stock Exchange on July 6, 2007 and no securities of the Filer are traded on a marketplace as defined in National Instrument 21-101 Marketplace Operation.
5. The Filer has filed a notice under BC Instrument 11-502 to voluntarily surrender its reporting issuer status in British Columbia.
6. The Filer has automatically ceased to be a reporting issuer in Saskatchewan pursuant to Saskatchewan General Ruling/Order 52-904 *Certain Issuers Ceasing to be Reporting Issuers in Reorganizations and Take-over Bids*.
7. The Filer is applying for relief to cease to be a reporting issuer in all of the jurisdictions in Canada in which it is currently a reporting issuer, other than British Columbia and Saskatchewan.
8. Other than a failure of Tri-Vision to file its annual financial statements for the year ended March 31, 2007 on June 29, 2007, the effective date of the Amalgamation, the Filer is not in default in any of its obligations under the Legislation as a reporting issuer.
9. The Filer does not intend to offer securities to the public.

Decision

Each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the Decision has been met.

The Decision of the Decision Makers under the Legislation is that the Reporting Issuer Relief is granted.

The further decision of the Decision Maker in Ontario under the OBCA is that the Offering Corporation Relief is granted.

“Kevin Kelly”
Commissioner

“David Knight”
Commissioner

Ontario Securities Commission

Ontario Securities Commission