

Federal Court
of Appeal



CANADA

Cour d'appel
fédérale

Date: 20090526

Docket: A-449-08

Citation: 2009 FCA 168

**CORAM: NADON J.A.
PELLETIER J.A.
TRUDEL J.A.**

BETWEEN:

GUY B. MILLAR

Appellant

and

MINISTER OF SOCIAL DEVELOPMENT

Respondent

Heard at Halifax, Nova Scotia, on May 25, 2009.

Judgment delivered at Halifax, Nova Scotia, on May 26, 2009.

REASONS FOR JUDGMENT BY:

PELLETIER J.A.

CONCURRED IN BY:

NADON J.A.
TRUDEL J.A.

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PELLETIER J.A.

[1] I have carefully reviewed this matter. I am unable to find any error in the decision of Mr. Justice Webb.

[2] I would therefore dismiss the appeal but, in the circumstances, without costs.

“J.D. Denis Pelletier”

J.A.

“I agree.

M. Nadon J.A.”

“I agree.

Johanne Trudel J.A.”

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-449-08

(APPEAL FROM AN ORDER OF THE TAX COURT OF CANADA DATED JUNE 17, 2008 IN FILE NO. 2008-1143(OAS))

STYLE OF CAUSE: GUY B. MILLAR v. MINISTER OF SOCIAL DEVELOPMENT

PLACE OF HEARING: Halifax, Nova Scotia

DATE OF HEARING: May 25, 2009

REASONS FOR JUDGMENT BY: PELLETIER J.A.

CONCURRED IN BY: NADON J.A.
TRUDEL J.A.

DATED: May 26, 2009

APPEARANCES:

Guy Millar
(on his own behalf)

FOR THE APPELLANT

Claude Lamoureux

FOR THE RESPONDENT

SOLICITORS OF RECORD:

John H. Sims, Q.C.
Deputy Attorney General of Canada

FOR THE RESPONDENT