Docket: 2014-2993(IT)G

BETWEEN:

KEN HORN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on February 14, 2017 at Edmonton, Alberta

Before: The Honourable Justice Steven K. D'Arcy

Appearances:

Counsel for the Appellant:	Robert A. Neilson
Counsel for the Respondent:	Donna Tomljanovic
	Jeff Watson

JUDGMENT

In accordance with the attached Reasons for Judgment:

1. The appeal with respect to reassessments made under the *Income Tax Act* for the Appellant's 2004, 2005, 2006 and 2009 taxation years is dismissed.

2. Costs are awarded to the Respondent.

Signed at Antigonish, Nova Scotia, this 5th day of September 2017.

"S. D'Arcy"

D'Arcy J.

Citation: 2017 TCC 167
Date: 20170905
Docket: 2014-2993(IT)G

BETWEEN:

KEN HORN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

D'Arcy J.

[1] The Appellant has appealed reassessments in respect of his 2004, 2005, 2006 and 2009 taxation years. Specifically, the Appellant is disputing the Minister's disallowance of amounts he deducted in respect of legal fees in 2004, 2005 and 2006 when calculating his income from a business. He is also disputing the resulting reduction of the non-capital loss he claimed when calculating his 2009 taxable income.

[2] I heard from two witnesses: the Appellant and Ms. Lynette Radulski, a Canada Revenue Agency ("CRA") income tax appeals officer.

[3] The parties filed two joint books of documents. The parties agreed that the documents contained in the books are accurate copies of authentic documents.[1] However, the parties did not agree on the truth of the contents of the documents or on the relevance of any documents. As a result, the only documents I entered were the documents specifically referred to by a witness.

[1] Except for the handwritten notations on the documents, which were inserted by the Canada Revenue Agency auditor.

[4] The parties also filed a short document entitled "Agreed Facts". It is in effect a partial agreed statement of facts ("**PASF**"). A copy is attached as Exhibit A to these reasons.

I. Facts

[5] The Appellant is an entrepreneur. In the early 1990's he lived in Arizona, in the United States and carried on a recreational vehicle ("RV") business and, "did a little bit of real estate".

[6] At some point in the 1990's, the Appellant and a Doctor William Holtz began the business of providing services in respect of casinos operated by Native Americans in Idaho, Washington and California. The Appellant referred to this as the "Native American casino business".

[7] The Appellant explained his business relationship with Dr. Holtz as follows: the Appellant did the work and developed the ideas with respect to the casino business, while Dr. Holtz provided funding for the business, including the Appellant's compensation. They shared equally the profits realized from each of the United States endeavours. This business appears to have been extremely successful.

[8] In 2000, the Appellant returned to his home province of Alberta. He testified that he was looking for opportunities to work with First Nations in Alberta to develop a gaming industry. I will refer to this as the Alberta casino business.

[9] On January 19, 2000, New Buffalo Gaming Inc. ("New Buffalo") was registered as an Alberta corporation. The Appellant testified that he incorporated the company for the purpose of carrying on the Alberta casino business.

[10] At the time of incorporation, the Appellant's father, Robert Horn, held legal title to 60,000 New Buffalo shares as bare trustee for the Appellant (30,000 shares) and Dr. Holtz (30,000 shares). Three individuals, Mr. Wyatt McNabb, Mr. Kevin Markiw and Mr. George Harder held the remaining 40,000 shares. The Appellant described these three individuals as his other business partners.

[11] The Appellant testified that Dr. Holtz received his shares in New Buffalo as consideration for his promise to provide funding to New Buffalo. New Buffalo was to use this funding to carry on the Alberta casino business, including the payment of compensation to the Appellant, Mr. McNabb, Mr. Markiw and Mr. Harder.

[12] The proposed compensation is set out in Exhibit AR-30, which is the minutes of a July 31, 2001 New Buffalo shareholders meeting. The minutes state that the Appellant is to be paid $14,000 per month. The Appellant testified that the amount was to be paid to him as a management/consulting fee. However, as I will discuss, New Buffalo did not pay a management/consulting fee to the Appellant.

[13] The Appellant stated that in early 2000 the Alberta Government did not have a policy with respect to the operation of casinos by Alberta's First Nations. The Appellant then began working with the Alberta Government to develop such a policy and the Alberta Government eventually did develop policy. The PASF states that the Government of Alberta approved a First Nations Gaming Policy on or about January 19, 2001. The Appellant testified that once this occurred New Buffalo entered into agreements with First Nations at Enoch, Whitecourt and Onion Lake.

[14] Dr. Holtz did not provide the promised funding to New Buffalo. As a result, New Buffalo did not have the funds to pay compensation to the Appellant or to the other three shareholders. It appears that by mid-2002, Dr. Holtz had informed the Appellant that he had secured funding from two companies, Chatelaine Funding Corporation and Beau Park Holdings Ltd. ("Chatelaine/Beau Park").

[15] The Appellant, Dr. Holtz, Chatelaine Funding Corporation, Beau Park Holdings Ltd., New Buffalo, Robert Horn, Mr. Markiw and a Mr. Zimmer entered into an agreement with respect to the funding of New Buffalo (the "Memorandum of Agreement").[2] The PASF states that the Memorandum of Agreement was effective July 22, 2002.

[16] Paragraph 1 of the Memorandum of Agreement states that the purpose of the agreement is to settle the differences between the Appellant and Dr. Holtz with respect to the finances and ownership of New Buffalo and between the Appellant, Dr. Holtz and Mr. Zimmer with respect to the finances and ownership of other entities.

[17] The Memorandum of Agreement deals with a number of issues, including the following:

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[2] Exhibit AR-40.

- The repayment by New Buffalo of a shareholder loan made by the Appellant's father (paragraphs 3 and 4)

- Agreement with respect to the election of directors of New Buffalo (paragraph 5)

- The entering into of a Confidentiality and Non-Disclosure agreement and a Unanimous Shareholders Agreement (paragraphs 6 and 7)

- The approval of a budget that sets out New Buffalo's cash requirement for the first four months of 2002, including $30,000 of salary for the Appellant. The budget also shows the amount of shareholder loans each shareholder, including the Appellant, is required to make to New Buffalo. (paragraphs 8 and 9; Schedule "B")

- The agreement of Chatelaine/Beau Park to provide financial assistance to Dr. Holtz and the Appellant so as to allow each of them to make his required shareholder loan, and to the Appellant "in providing to him an alternate source of compensation during the time period that New Buffalo is unable to pay him compensation" (paragraph 11). Paragraph 12 indicates that this compensation will be paid to the Appellant or his company. The terms of the Chatelaine/Beau Park loan to the Appellant are set out in Section F of the agreement.

- A possible loan by Chatelaine/Beau Park to the Appellant's management company. Chatelaine/Beau Park will provide the loan if the Appellant's management company is providing services to New Buffalo on a "full time basis" and not receiving compensation for these services. The loan is $7,500 per month and is to be made until New Buffalo begins paying the Appellant's management company a monthly management fee of at least $7,500 per month. (clause (v) of paragraph 15 of Section F)

- Acknowledgment by the Appellant that, as at the closing date of the agreement, Chatelaine/Beau Park has loaned him $235,000 (USD) and that the Appellant will provide a personal guarantee for this amount. (clause (viii) of paragraph 15 of Section F)

- The agreement by the Appellant to provide his shares in New Buffalo as security for the loans, to assign his shareholder's loan as security and to obtain life insurance in the amount of $1,000,000. (clause xi of Paragraph 15 of Section F)

- Agreement with respect to the holding of shares or equity interests in other entities. The Memorandum of Agreement provides for Chatelaine/Beau Park to make a loan of $15,000 to a company (referred to as Quickdraw) that is owned 50% each by the Appellant and Dr. Holtz. (paragraph 16)

[18] The Appellant testified that the only reason he entered into the Memorandum of Agreement was to obtain payment of the management/consulting fees owed to him by New Buffalo. This may be true; however, the Memorandum of Agreement is clearly a loan agreement pursuant to which Chatelaine/Beau Park agrees to loan monies to Dr. Holtz, to the Appellant and potentially to a management company of the Appellant.

[19] The Appellant testified that Chatelaine/Beau Park only advanced funds for one month. As a result of Chatelaine/Beau Park's failure to advance funds under the Memorandum of Agreement, the Appellant brought an action in the Superior Court of Arizona for an order rescinding the agreement (the "Arizona Action"). The Appellant filed the action on June 18, 2003. The action named Dr. Holtz, Chatelaine Funding Corporation, Beau Park Holdings Ltd. and Mr. Zimmer as defendants.[3]

[20] The law firm Dillingham & Reynolds LLP filed the action on behalf of the Appellant.

[21] The complaint filed by the Appellant in the Arizona Action states that Chatelaine/Beau Park and Dr. Holtz "failed to provide the funding agreed to [by the parties], including the failure to fund Horn's [the Appellant's] 'cash calls' made by NBG [New Buffalo] and failed to fund Horn's [the Appellant's] management company $7,500 per month . . . ".[4]

[22] In the complaint the Appellant requests that the Memorandum of Agreement be rescinded, that Dr. Holtz transfer his 30,000 shares in New Buffalo to the Appellant's trustee, that Chatelaine/Beau Park release its security interest in the Appellant's New Buffalo stock and that the Appellant be released from his personal guarantee to Chatelaine/Beau Park.

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[3] Exhibit AR-24.

[4] Exhibit AR-24, clause VII.

[23] During his testimony in chief, the Appellant stated that in the summer of 2003 he brought a second action. He testified that he brought this action in the Court of Queen's Bench of Alberta. The Appellant testified that the purpose of the action was to have funds paid to New Buffalo so as to enable New Buffalo to pay for the Appellant's services.

[24] On cross-examination, it became clear that the Appellant did not bring an action in the summer of 2003. Rather, Chatelaine/Beau Park filed an action in the Court of Queen's Bench of Alberta against the Appellant and a company he controlled, 976344 Alberta Ltd., and an action against the Appellant's spouse (the "Chatelaine/Beau Park Actions"). I was not provided with the originating filings in these actions.

[25] However, the parties did file an order made by the Court of Queen's Bench of Alberta on February 8, 2006 in the Chatelaine/Beau Park Actions.[5] It appears from this order that the two actions related to the security provided by the Appellant under the Memorandum of Agreement, to the payment of monies by New Buffalo to the Appellant and to the payment of funds by the Appellant to Chatelaine/Beau Park.

[26] The Appellant's testimony with respect to court filings in the summer of 2003 damaged his credibility.

[27] The Appellant testified that he did, at some point in time, file an oppression action in the Court of Queen's Bench of Alberta. On cross-examination, counsel for the Respondent took the Appellant to an originating notice he filed in the Court of Queen's Bench of Alberta on June 24, 2005[6] (the "Oppression Action"). The Appellant acknowledged that this was the oppression action in question.[7]

[28] The Appellant named New Buffalo and its shareholders - Dr. Holtz, Mr. Markiw and Mr. Harder - as the respondents in his application. The application asks for relief on the ground of oppression or unfairness pursuant to section 242 of the *Business Corporations Act* of Alberta.

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[5] Exhibit AR-28.

[6] Exhibit R-1.

[7] Transcript, page 103.

[29] The parties to this appeal filed an order of the Alberta Court of Queen's Bench dated December 20, 2005 (the "December 20, 2005 Order") made in the Oppression Action. The order addresses compensation, the adoption of an expense policy, the amounts of shareholder's loans, and the payment of dividends.[8]

[30] With respect to compensation, the December 20, 2005 Order directs New Buffalo to pay to each of the Appellant, Mr. Markiw, Mr. Harder and Dr. Holtz specified monthly amounts beginning on January 1, 2006 and to pay a lump sum amount to each of those individuals for compensation that was in arrears.[9]

[31] With respect to the Appellant, the December 20, 2005 Order directs New Buffalo to pay to him a monthly amount for the period from January 1, 2006 to June 30, 2006, and then to pay him a monthly consulting fee based on time worked, subject to a $10,000 monthly maximum. The order directs New Buffalo to pay the Appellant $882,000 for arrears of compensation.

[32] On February 7, 2006, the Appellant incorporated 1221385 Alberta Ltd. ("122 Ltd."). He was the sole director and shareholder. The Appellant testified that 122 Ltd. did not hold shares in New Buffalo. As evidenced by Exhibit AR-29, beginning in February 2006, 122 Ltd. billed New Buffalo for consulting services provided by the Appellant to New Buffalo. Apparently, the Appellant provided these services on behalf of 122 Ltd.

[33] The Appellant implied that once New Buffalo paid the invoiced fee to 122 Ltd., 122 Ltd. paid the amounts to the Appellant as a management fee. As I will discuss, 122 Ltd. only paid a small portion of the invoiced fees to the Appellant.

[34] One of the Alberta casino projects that New Buffalo was working on opened in 2006. This resulted in New Buffalo receiving significant funds. As a result, New Buffalo started paying to 122 Ltd. the amounts owed in respect of the invoices.

[35] On January 23, 2008 a number of parties, including the Appellant and Dr. Holtz, entered into a settlement agreement.[10] The agreement settled a number of disputes between the parties. In particular, the settlement agreement resulted in

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[8] Exhibit AR-26.

[9] Exhibit AR-26, clauses (b), (c) and (d).

[10] Exhibit AR-14.

the Appellant, his spouse, 122 Ltd. and another numbered company signing a release which ended all legal actions they had previously filed against Beau Park and Chatelaine in Arizona and Alberta.[11] Beau Park and Chatelaine signed a similar release with respect to any actions they had brought against the Appellant, his spouse and the two numbered companies.[12]

[36] The parties agree that the Appellant incurred substantial legal fees in respect of the Arizona Action, the Chatelaine/Beau Park Actions and the Oppression Action. As noted in subparagraphs k and n of paragraph 12 of the Amended Reply, when assessing the Appellant the Minister assumed that the Appellant paid legal fees in respect of the Alberta "lawsuit" and the Arizona "lawsuit" (the "Legal Fees") as follows:

	Alberta lawsuit	Arizona lawsuit	Total
2004	$40,267	$69,054	$109,321
2005	$13,362	$80,881	$ 94,243
2006	$50,229	$72,755	$122,984

[37] The Appellant accepted these amounts at paragraph 21 of his written submissions.

II. Positions of the Parties

[38] The Appellant argued that he incurred the Legal Fees for the purpose of earning income from a business.

[39] The Appellant further argued that he incurred the Legal Fees for the primary purpose of causing the payment by New Buffalo of consulting/management fees. The services provided by the Appellant in consideration of the consulting/management fees were a distinct business of the Appellant.

[40] Although the litigation also concerned the return by Chatelaine/Beau Park of the Appellant's hypothecated shares of New Buffalo, counsel argued that this was an ancillary or secondary purpose of the litigation.

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[11] Exhibit AR-15.

[12] Exhibit AR-16.

[41] The fact that some of the fees may have been paid by New Buffalo to 122 Ltd. and then by 122 Ltd. to the Appellant does not, it was submitted, render the legal fees too remote for the purposes of paragraph 18(1)(a) of the *Income Tax Act* (Canada) (the "Act").

[42] The Respondent argued that the legal fees were not deductible on the basis that the Appellant did not incur them for the purpose of gaining or producing income from a business; rather they were incurred to protect a capital asset, that asset being the Appellant's New Buffalo shares.

[43] She noted at paragraph 22 of her written memorandum that, "there is no direct connection between the Appellant's business income and the legal fees claimed in 2004, 2005 and 2006. This necessary connection is absent, therefore legal fees are not deductible by virtue of s.18(1)(a) of the *ITA*."

[44] The Respondent also argued that the Legal Fees constitute a payment on account of capital. The fees were incurred to protect against and to stop the wrongful foreclosure on the Appellant's New Buffalo shares. Counsel for the Respondent argued that "all of the litigation was, in fact, to protect the share equity and that made it a capital asset of" the Appellant.[13]

III. Summary of Law

[45] Pursuant to section 9 of the Act, a taxpayer's income from a business is his profit from that business for the year, subject to various adjustments and limitations provided for under the Act.

[46] The first relevant provision is paragraph 18(1)(a). It provides that no deduction shall be made in respect of an outlay or expense except to the extent that it was made or incurred by the taxpayer for the purpose of gaining or producing income from the taxpayer's business.

[47] The Supreme Court of Canada stated in *Symes v. Canada*,[14] at page 376 (58 C.T.C. 6014 OTC), that the test in paragraph 18(1)(a) is straightforward: did the taxpayer incur the expense in question for the purpose of gaining or producing income from a business?

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[13] Transcript, page 190.

[14] [1993] 4 S.C.R. 695, [1994] 1 C.T.C. 40, 94 DTC. 6001. ("*Symes*")

[48] The Supreme Court of Canada noted the importance of objective evidence when making this determination:

> As in other areas of law where purpose or intention behind actions is to be ascertained, it must not be supposed that in responding to this question, courts will be guided only by a taxpayer's statements, *ex post facto* or otherwise, as to the subjective purpose of a particular expenditure. Courts will, instead, look for objective manifestations of purpose, and purpose is ultimately a question of fact to be decided with due regard for all of the circumstances. . . .[15]

[49] In *Ironside v. The Queen*, my colleague Justice Campbell, after referring to the Supreme Court of Canada decision is *Symes*, stated that whether or not the purpose of an expenditure is to produce income is a question of fact. She noted that the decision with respect to purpose centres on the issue of "connectivity" between the need which the expense meets and the business itself.[16]

[50] The second relevant provision with respect to determining the profit of the Appellant under section 9 is paragraph 18(1)(b). It provides, in part, that no deduction shall be made in respect of an outlay, loss or replacement of capital or a payment on account of capital.

[51] The Federal Court of Appeal in *Imperial Tobacco Canada Ltd. v. The Queen*. noted that the Court should approach paragraph 18(1)(b) as follows:

> The statutory prohibition on the deduction of a payment on account of capital requires consideration of the principles for distinguishing capital and income. The determination is driven primarily by the facts of the particular case, with the cases providing guidance on the factors to be taken into account. . . .[17]

IV. Application of Law to Facts

[52] I will first address the legal fees paid in 2004, 2005 and 2006 in respect of the Arizona Action. This was an action to rescind the Memorandum of Agreement on the basis that Chatelaine/Beau Park and Dr. Holtz had not made the loans contemplated in the agreement. In particular, the Appellant alleged that Chatelaine/Beau Park had not made the contemplated loans to him and his

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[15] *Symes*, at page 736 (58 C.T.C., 6014 DTC).

[16] 2013 TCC 339, [2014] 1 C.T.C. 2176, at paragraphs 31 to 33.

[17] 2011 FCA 308, 2012 DTC 5003, at paragraph 21.

management company and Dr. Horn had not made the contemplated shareholder loans to New Buffalo.

[53] After reviewing the objective evidence before me, the Memorandum of Agreement and the complaint filed by the Appellant in the Arizona Action, I have concluded that the Appellant's primary purpose in bringing the Arizona Action was to have Chatelaine/Beau Park release its security interest in the Appellant's New Buffalo stock and release the Appellant from his personal guarantee. As a result, the Legal Fees paid in respect of the Arizona Action were not paid for the purpose of earning income from a business carried on by the Appellant. They were paid to gain "clear" title to a capital asset, namely the Appellant's New Buffalo shares, and to remove a personal guarantee.

[54] I will now consider the legal fees paid in respect of the Chatelaine/Beau Park Actions. On the basis of the objective evidence before me, i.e., the February 8, 2006 order of the Court of Queen's Bench of Alberta, I have concluded that the primary purpose of this action was to enforce the security provided by the Appellant under the Memorandum of Agreement. In other words, by defending the action the Appellant was protecting his interest in his New Buffalo shares.

[55] As a result, the Legal Fees paid in respect of the Chatelaine/Beau Park Actions were not paid for the purpose of earning income from a business carried on by the Appellant. They were paid to protect the Appellant's title to a capital asset, his New Buffalo shares.

[56] The primary purpose of the Oppression Action was to protect the Appellant's interests in New Buffalo; the Legal Fees with respect thereto were not paid for the purpose of earning income from a consulting business carried on by the Appellant.

[57] I accept that the December 20, 2005 Order directs New Buffalo to pay compensation and compensation arrears in respect of services performed by the Appellant. However, the Appellant rendered these services on behalf of 122 Ltd. Any benefit relating to the payment of these amounts accrued to 122 Ltd. and not to the Appellant. In fact, as I will discuss, in 2006, 122 Ltd. paid the Appellant less than $125,000 of the approximately $568,000 it invoiced New Buffalo.

[58] With respect to the Appellant's argument that he incurred the Legal Fees for the purpose of earning income from a business of providing services to New

Buffalo, there is no evidence before me that he earned income from such a business.

[59] It is not even clear to me what the nature of the business that the Appellant carried on during the relevant period was. When assessing the Appellant, the Minister made the following assumptions with respect to the source of the Appellant's income during the relevant years:

- The only income earned by the Appellant in 2004 was from the business of selling recreational vehicles.
- The Appellant earned no income from any source in 2005.
- In 2006, the Appellant earned consulting fees from Voyager RV Ltd. and management fees from 122 Ltd.
- At no time did the Appellant report any income from New Buffalo.[18]

[60] The Appellant, during his testimony, implied that he personally rendered services in 2004 and 2005 to New Buffalo in consideration of a consulting/management fee. This testimony is not consistent with the evidence before me. As I will discuss, the evidence before me is that the Appellant never received consulting/management fees from New Buffalo.

[61] The only income the Appellant reported on his 2004 income tax return was income from a business and a capital gain from the sale of shares.[19] The Statement of Business Activities shows gross sales, commissions or fees of $609,500, a cost of goods sold of $506,529 and numerous expenses, including delivery, freight and express, maintenance and repair, and office expenses.

[62] The Appellant at first denied selling recreational vehicles after he returned to Canada. However, on cross-examination, after being taken to his 2004 tax return, he admitted that he did, as a sole proprietor, carry on in 2004 the business of selling recreational vehicles in Canada.[20] He stated that he required the money to support his family.

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[18] Amended Reply, paragraphs 12 b), c), e), g), and o).

[19] Exhibit AR-1.

[20] Transcript, pages 52-56.

[63] The Appellant's testimony with respect to the business he carried on in 2004 seriously damaged his credibility. I have placed no weight on his testimony with respect to the source of his 2004 income.

[64] I have concluded, on the evidence before me, that the only income the Appellant reported on his tax return in 2004 was income from the business of selling recreational vehicles and a capital gain.

[65] The parties did not file the Appellant's 2005 income tax return. In fact, the Appellant did not present evidence to refute, even on a *prima facie* basis, the Minister's assumption that the Appellant earned no income from any source in 2005.

[66] The parties did file the Appellant's 2006 tax return.[21] The only income (loss) shown on the return is a loss from business activities of $20,747. The Statement of Business Activities shows gross income of $125,000.

[67] It is not clear from the evidence before me what the source of that gross income was. The Appellant testified that at least a portion of the gross income represents consulting fees paid to him by his company, 122 Ltd. However, a portion of the income may also represent fees paid by Voyager RV Ltd.

[68] As I discussed previously, during 2006, 122 Ltd. issued invoices to New Buffalo for consulting services. These invoices exceeded $568,000. I have assumed that 122 Ltd. paid a portion of the $568,000 to the Appellant as consulting fees. It is not clear to me what the actual amount paid was, but it was less than $125,000, which is the gross business income reported on the Appellant's 2006 tax return.

[69] In summary, the Appellant reported income in 2004 from a business of selling recreational vehicles, no income in 2005 and income from providing consulting services to 122 Ltd. and Voyager RV Ltd. in 2006. As the Minister assumed, the Appellant reported no income from providing services to New Buffalo.

[70] Further, the compensation arrears referred to in the December 20, 2005 Order were paid in 2006 to 122 Ltd., not the Appellant.[22]

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[21] Exhibit AR-2.

[71] The objective evidence before me does not support a factual finding that the Appellant carried on a business of rendering consulting or management services to New Buffalo during the relevant period. The Appellant may have carried on a business of providing services during this period, but the evidence before me is that, when the Memorandum of Agreement was signed in 2002, he rendered such services to a management company, which in turn rendered the services to New Buffalo, and that he also worked as an employee of New Buffalo. Beginning in 2006, he rendered such services to 122 Ltd., which in turn rendered the services to New Buffalo.

[72] The Legal Fees were not incurred for the purpose of earning income from services the Appellant provided to his management company. The Appellant incurred the Legal Fees to protect his shareholdings in New Buffalo and in an attempt to be released from his personal guarantee.

[73] For the foregoing reasons the appeal is dismissed, with costs to the Respondent.

Signed at Antigonish, Nova Scotia, this 5th day of September 2017.

"S. D'Arcy"

D'Arcy J.

[22] It is not clear to me how 122 Ltd. could issue invoices for services rendered before it came into existence.

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PLACE OF HEARING:	Edmonton, Alberta
DATE OF HEARING:	February 14, 2017
REASONS FOR JUDGMENT BY:	The Honourable Justice Steven K. D'Arcy
DATE OF JUDGMENT:	September 5, 2017

APPEARANCES:

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Counsel for the Respondent:	Donna Tomljanovic Jeff Watson

COUNSEL OF RECORD:

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