Date: 20150702

Docket: A-381-14

Citation: 2015 FCA 156

CORAM: **TRUDEL J.A.**
RYER J.A.
RENNIE J.A.

BETWEEN:

HER MAJESTY THE QUEEN

Appellant

and

TRUDY TALLON

Respondent

Heard at Toronto, Ontario, on June 1, 2015.

Judgment delivered at Toronto, Ontario, on July 2, 2015.

REASONS FOR JUDGMENT BY: RYER J.A.

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

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REASONS FOR JUDGMENT

RYER J.A.

[1] This is an appeal by Her Majesty the Queen (the "Crown") from a decision (2014 TCC 193) of Justice Judith Woods (the "Judge") of the Tax Court of Canada, dated June 10, 2014, under the informal procedure of that Court. The Judge allowed the appeal of Ms. Trudy Tallon (the "Taxpayer") from a reassessment (the "Reassessment") of her 2009 taxation year, dated October 25, 2010.

[2] The Judge directed the Minister of National Revenue to reassess the Taxpayer on the basis that she was entitled to a medical expense tax credit (a "METC"), as defined in subsection 118.2(1) of the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.) (the "Act"), the amount of which was to be determined on the basis that she had incurred medical expenses ("Medical Expenses"), within the meaning of subsection 118.2(2) of the Act, in the amount of $25,727.21, in 2009 .

I. BACKGROUND

[3] The Taxpayer suffers from temporomandibular joint dysfunction, a debilitating condition that led to the replacement of the affected joints by prosthetic devices. These prosthetics are adversely affected by the cold winter temperatures that are common in her home in Thunder Bay, Ontario. To alleviate her condition, she and her husband spend their winters in warmer countries. To that end, in the period from 1988 to 2009, they have travelled to Thailand, Indonesia, Cambodia, Vietnam, Malaysia, Philippines, Burma, Ecuador, Venezuela, Honduras, Mexico and Costa Rica, seeking relief from the cold Canadian winter climate.

[4] One of the Taxpayer's doctors, who practices in Texas, expressed the view that she had "no choice but to seek a warmer climate during the coldest six months of the year." Another of her doctors, a Canadian practitioner, recommended that when travelling to warmer climates, she should be accompanied by her husband as a travel companion.

[5] In her 2009 income tax return, the Taxpayer claimed that she had incurred Medical Expenses in 2009, in the aggregate amount of $25,727.21, which gave rise to a claim for a METC in that year.

[6] In the Reassessment, the Minister of National Revenue (the "Minister") disallowed $17,530.52 of the Medical Expenses claimed by the Taxpayer in 2009 (the "Disallowed Expenses").

[7] The Disallowed Expenses related to the cost of airfares, accommodations and meals for the Taxpayer and her husband for a trip that they made to Thailand and Indonesia between January 2 and May 4 of 2009 and also for a trip to Dallas, Texas. The Minister concluded that such expenses did not meet the definition of Medical Expenses in paragraphs 118.2(2)(*g*) and (*h*) of the Act, which are reproduced below.

[8] The Taxpayer objected to the Reassessment on the basis that expenses of a similar nature, which she incurred in 2008, had been allowed as Medical Expenses, pursuant to a judgment of Justice Lucie Lamarre of the Tax Court of Canada, dated May 4, 2011, under the informal procedure of that Court ("*Tallon 2008*").

[9] On June 5, 2012, the Minister allowed the cost of the trip to Dallas as a Medical Expense but confirmed the Reassessment with respect to the balance of the Disallowed Expenses on the basis that those costs did not constitute Medical Expenses and that the decision in *Tallon 2008* was made under the informal procedure of the Tax Court of Canada and was therefore not binding on the Minister for the purposes of the Reassessment. For the purposes of the balance of these reasons, a reference to the Disallowed Expenses will be to the amount applicable to the Taxpayer's trip to Thailand and Indonesia.

[10] The Taxpayer appealed the Reassessment to the Tax Court of Canada and the matter was heard by the Judge on June 3, 2014.

II. THE RELEVANT PROVISIONS OF THE ACT

[11] The provisions of the Act that were in issue before the Tax Court of Canada and that are in issue in this appeal are reproduced below.

(2) For the purpose of subsection 118.2(1), a medical expense of an individual is an amount paid	(2) Pour l'application du paragraphe (1), les frais médicaux d'un particulier sont les frais payés :
(*a*) to a medical practitioner, dentist or nurse or a public or licenced private hospital in respect of medical or dental services provided to a person (in this subsection referred to as the "patient") who is the individual, the individual's spouse or common-law partner or a dependant of the individual (within the meaning assigned by subsection 118(6)) in the taxation year in which the expense was incurred;	*a*) à un médecin, à un dentiste, à une infirmière ou un infirmier, à un hôpital public ou à un hôpital privé agréé, pour les services médicaux ou dentaires fournis au particulier, à son époux ou conjoint de fait ou à une personne à la charge du particulier (au sens du paragraphe 118(6)) au cours de l'année d'imposition où les frais ont été engagés;
…	[…]
(*g*) to a person engaged in the business of providing transportation services, to the extent that the payment is made for the transportation of	*g*) à une personne dont l'activité est une entreprise de transport, dans la mesure où ce paiement se rapporte au transport, entre la localité où habitent le particulier, son époux ou conjoint de fait ou une personne à charge visée à l'alinéa a) et le lieu — situé à 40 kilomètres au moins de cette localité — où des services médicaux sont habituellement dispensés, ou vice-versa, des personnes suivantes :
(i) the patient, and	(i) le particulier, l'époux ou conjoint de fait ou la personne à charge,

(ii) one individual who accompanied the patient, where the patient was, and has been certified in writing by a medical practitioner to be, incapable of travelling without the assistance of an attendant

(ii) un seul particulier accompagnant le particulier, l'époux ou le conjoint de fait ou la personne à charge, si ceux-ci sont, d'après l'attestation écrite d'un médecin, incapables de voyager sans l'aide d'un préposé à leurs soins,

from the locality where the patient dwells to a place, not less than 40 kilometres from the locality, where medical services are normally provided, or from that place to that locality, if

si les conditions suivantes sont réunies:

(iii) substantially equivalent medical services are not available in that locality,

(iii) il n'est pas possible d'obtenir dans cette localité des services médicaux sensiblement équivalents,

(iv) the route travelled by the patient is, having regard to the circumstances, a reasonably direct route, and

(iv) l'itinéraire emprunté par le particulier, l'époux ou conjoint de fait ou la personne à charge est, compte tenu des circonstances, un itinéraire raisonnablement direct,

(v) the patient travels to that place to obtain medical services for himself or herself and it is reasonable, having regard to the circumstances, for the patient to travel to that place to obtain those services;

(v) le particulier, l'époux ou conjoint de fait ou la personne à charge se rendent en ce lieu afin d'obtenir des services médicaux pour eux-mêmes et il est raisonnable, compte tenu des circonstances, qu'ils s'y rendent à cette fin;

(*h*) for reasonable travel expenses (other than expenses described in paragraph (g)) incurred in respect of the patient and, where the patient was, and has been certified in writing by a medical practitioner to be, incapable of travelling without the assistance of an attendant, in respect of one individual who accompanied the patient, to obtain medical services in a place that is not less than 80 km from

h) pour les frais raisonnables de déplacement, à l'exclusion des frais visés à l'alinéa g), engagés à l'égard du particulier, de l'époux ou du conjoint de fait ou d'une personne à charge visée à l'alinéa a) et, si ceux-ci sont, d'après l'attestation écrite d'un médecin, incapables de voyager sans l'aide d'un préposé à leurs soins, à l'égard d'un seul particulier les accompagnant, afin d'obtenir des

the locality where the patient dwells if the circumstances described in subparagraphs (g)(iii) to (v) apply;	services médicaux dans un lieu situé à 80 kilomètres au moins de la localité où le particulier, l'époux ou le conjoint de fait ou la personne à charge habitent, si les conditions visées aux sous-alinéas g)(iii) à (v) sont réunies;

III. THE TAX COURT OF CANADA DECISION

[12] Before the Tax Court of Canada, the Crown argued that the Disallowed Expenses did not qualify as Medical Expenses because the Taxpayer incurred such costs to obtain the salutary effects of the warm climate in Thailand and Indonesia and not to obtain medical services from medical practitioners or hospitals in those countries.

[13] Relying on the decision in *Goodwin v. The Queen*, [2001] 4 C.T.C 2906 (TCC), the Crown asserted that the salutary effects of a warm climate in relation to the Taxpayer's condition did not constitute a medical service, within the meaning of paragraph 118.2(2)(*g*)(*v*).

[14] In paragraph 10 of her reasons, the Judge described the essential issue before her:

> [10] This appeal concerns the legislative requirements for a METC with respect to the travel expenses incurred to obtain medical services. In order to qualify, the medical expenses must not be available in the local community, the route taken must be a direct route, and it must be reasonable for the taxpayer to travel to that place to obtain the services.

[15] The Judge then determined that she would follow the decision in *Tallon 2008* and concluded that the Disallowed Expenses were incurred to obtain medical services for the purpose of paragraphs 118.2(2)(*g*) and (*h*) of the Act. She also concluded that the medical practitioner

certificate requirement in paragraph 118.2(2)(*h*) had been satisfied by a letter from one of the Taxpayer's doctors.

IV. ISSUE

[16] The issue is whether the Judge erred in concluding that the Disallowed Expenses constitute Medical Expenses.

V. STANDARD OF REVIEW

[17] The issue of whether the Disallowed Expenses constitute Medical Expenses is a question of mixed fact and law. As taught by *Housen v. Nikolaisen*, 2002 SCC 33, [2002] 2 S.C.R. 235 at paragraphs 27 and 28, the finding of a trial judge with respect to this type of question cannot be overturned on appellate review unless the finding is based on a palpable and overriding error. An error is palpable if it is clear, and overriding if it is serious enough to affect the outcome in the case. If a question of mixed fact and law contains a discrete and readily extricable question of law, that legal question will be reviewable by this Court on the standard of correctness.

VI. THE POSITIONS OF THE PARTIES

[18] Before this Court, the Crown asserts that the Judge erred in law when she concluded that the Disallowed Expenses constitute Medical Expenses. The Crown contends that the Taxpayer incurred the Disallowed Expenses for the purpose of obtaining the pain alleviation benefits of the warm climate in Thailand and Indonesia. Thus, according to the Crown, the discrete and extricable legal issue is whether, by obtaining, those benefits, the Taxpayer has obtained a

medical service, within the meaning and for the purposes of paragraphs 118.2(2)(*g*) and (*h*) of the Act.

[19] Counsel for the Taxpayer asserts that the Judge did not conclude that the salutary effects of being in a warm climate were, in and of themselves, medical services. As such, according to the Taxpayer, the interpretative issue raised by the Crown does not arise.

[20] Instead, counsel for the Taxpayer asserts, in paragraph 9 of her factum:

> …the Court specifically concluded that the respondent's travel expenses incurred in 2009 "were to obtain medical services for the purposes of s. 118.2(*g*) and (*h*)" of the Act.

As a result, the Taxpayer asserts that this finding, being largely factual, must be sustained on the basis that it was open to the Judge on the evidence before her, and no palpable and overriding error having been established.

[21] This position is reiterated in paragraph 18 of the Taxpayer's factum, which reads as follows:

> 18. This is not a case of the Tax Court holding that travel to warmer climate is and always is a deductible medical expense. Here the respondent suffers a debilitating and degenerative affliction, caused by medical services she received in Canada. Her treatment in the 2009 taxation year was not therapeutic occasional exposure to sunlight to treat psoriasis.[12] The Minister did not argue at the Tax Court that any of the respondent's out of country medical expenses were not "medical services," as in the case of a hot tub installed at a relative's home.[13] Here, the respondent "had no choice," but to seek medical care outside of Canada and without seeking that medical care in a climate where her pain could not be managed by narcotics, her expert physician posited that she would continue degenerating and would possibly require hospitalization.

[footnotes omitted]

VII. DISCUSSION

Background

[22] In the late 1980s, the METC was enacted to replace a medical expense deduction that was previously available. (See: *An Act to Amend the Income Tax Act, the Canada Pension Plan, the Unemployment Insurance Act*, 1971, *the Federal-Provincial Fiscal Arrangments and Federal Post-Secondary Education and Health Contribution Act*, 1977 and *Certain Related* Acts, S.C. 1988, c. 55, s. 92). The METC provides a measure of fiscal relief in relation to the specific types of medical expenses that are enumerated in paragraphs 118.2(2)(*a*) to (*u*) of the Act.

[23] Three of these paragraphs – paragraphs 118.2(2)(*a*), (*g*) and (*h*) – make reference to "medical services".

[24] Paragraph 118.2(2)(*a*) includes as a Medical Expense an amount paid to a medical practitioner, nurse or a public or licensed private hospital in respect of medical services provided to a person, referred to in subsection 118.2(2) of the Act as the patient, who is the individual claiming the METC, the individual's spouse or common-law partner, or a dependent of the individual. In the context of this appeal, the medical services at issue relate only to the Appellant who is the patient, as well as the individual taxpayer seeking to claim a METC.

[25] Paragraph 118.2(2)(*g*) includes as a Medical Expense an amount paid to a person in the business of providing transportation services for transportation of the patient, and a

necessary accompanying person, from the locality in which the patient dwells to and from a place more than 40 kilometers away, where medical services are normally provided, if:

- substantially equivalent medical services are not available in that locality;
- the route taken to that place is reasonably direct; and
- the patient travels to that place to obtain medical services for himself or herself and travelling to that place to obtain such services is reasonable.

[26] Paragraph 118.2(2)(*h*) includes as a Medical Expense an amount paid for reasonable travel expenses (other than transportation costs described above) incurred in respect of the patient to obtain medical services in a place not less than 80 kilometers away from the locality in which the patient dwells. Also included are similar costs incurred in respect of an attending person where the patient has been certified by a medical practitioner to be incapable of travelling without assistance.

What did the Judge decide?

[27] The differing perspectives of the parties to this appeal make it necessary to determine the basis of the Judge's decision. This task is made difficult by virtue of the fact that the decision in *Tallon 2008* that the Judge followed was before neither her nor this Court.

[28] In my view, the basis of the Judge's decision cannot be that asserted by the Taxpayer. I conclude that by following *Tallon 2008*, the Judge determined that the issue was the interpretation of the term "medical services" in paragraphs 118.2(2)(*g*) and (*h*) of the Act.

[29] The Taxpayer's argument to the contrary is unpersuasive. The Judge was aware of the requirement that the medical services contemplated by those paragraphs "must not be available in the local community" (paragraph 10 of the Judge's reasons). However, nowhere in her reasons did the Judge make any of the requisite factual findings in relation to that requirement. Indeed, a portion of the transcript of the hearing before the Judge, which is contained at page 119 of the Appeal Book, contains testimony of the Taxpayer's spouse that would have precluded any such finding by the Judge.

> Q. You are not claiming that you travelled to these countries to access medical services that are not available in Canada, though. You say you are travelling there for the climate.
>
> A. Yes, we travel for the climate, and a large benefit is if there are medical services available. Yes they are available here in Canada, but a lot of times access is much better in Thailand. We are there for months, so there is no "you can wait until you get home" kind of thing. You have to look after these issues as soon as humanly possible.

Accordingly, I conclude that the interpretative issue raised by the Crown must be resolved in this appeal.

The interpretative question

[30] In formulating the discrete interpretative question, it is worthwhile to recall that the Crown takes no issue with the classification as Medical Expenses, within the meaning of paragraph 118.2(2)(*a*) of the Act, of amounts paid by the Taxpayer for the services of the medical practitioners who she consulted in Thailand and Indonesia in 2009. In addition, as I have previously determined, the Taxpayer did not demonstrate, and the Judge did not conclude, that

the medical services that were obtained by the Taxpayer from the Thai and Indonesian medical practitioners were unavailable to the Taxpayer in her home locality.

[31] Thus, the discrete interpretative issue in this appeal is whether the salutary effects of a warm climate in a place located more than 40 kilometers from a patient's home locality can be said to be a medical service obtained by that patient in that place for the purposes of paragraphs 118.2(2)(*g*) and (*h*) of the Act. If not, then the Disallowed Expenses will not meet the requirements of those provisions of the Act and the appeal must be allowed.

The Tax Court jurisprudence

[32] At the Tax Court of Canada level, the jurisprudence which touches upon this interpretative issue is inconsistent. Thus, it falls to this Court to provide an interpretation.

The approach to interpretation of the Act

[33] The proper approach to the interpretation of provisions of the Act is well described in the following excerpt from the decision of the Supreme Court of Canada in *Canada Trustco Mortgage Co. v. Canada*, 2005 SCC 54, [2005] 2 S.C.R. 601:

> [11][…]There is no doubt today that all statutes, including the *Income Tax Act*, must be interpreted in a textual, contextual and purposive way. However, the particularity and detail of many tax provisions have often led to an emphasis on textual interpretation

Interpretation of "medical services"

[34] The term "medical services" is used in three separate paragraphs in subsection 118.2(2) of the Act. A contextual interpretative approach favours a consistent interpretation of that term in each of those provisions. As noted by Fish J. in *R. v. Clark*, 2005 SCC 2, [2005] S.C.J. No. 4 at para. 51, "Parliament could not have intended that identical words should have different meanings in two consecutive and related provisions of the very same enactment."

[35] The first usage of this term is in paragraph 118.2(2)(*a*) of the Act. The relevant portions of that provision are reproduced again for ease of reference:

118.2(2) For the purposes of subsection (1), a medical expense of an individual is an amount paid.	118.2(2) Pour l'application du paragraphe (1), les frais médicaux d'un particulier sont les frais payés :
(*a*) to a medical practitioner, dentist or nurse or a public or licensed private hospital in respect of medical or dental services provided to a person (in this subsection referred to as the "patient") who is the individual, the individual's spouse or common-law partner or a dependant of the individual (within the meaning assigned by subsection 118(6)) in the taxation year in which expense was	*a*) à un médecin, à un dentiste, à une infirmière ou un infirmier, à un hôpital public ou à un hôpital privé agréé, pour les services médicaux ou dentaires fournis au particulier, à son époux ou conjoint de fait ou à une personne à la charge du particulier (au sens du paragraphe 118(6)) au cours de l'année d'imposition où les frais ont été engagés;

incurred;

[36] In the factual context before this Court, a textual interpretation of this provision makes it clear that the Medical Expense contemplated by this paragraph is the amount paid to a medical practitioner, nurse or a public or a licenced private hospital for medical services that are provided by one of those persons to the patient. Thus, it is clear that paragraph 118.2(2)(*a*) of the Act contemplates that the medical service in question must be provided to the patient by a person or a hospital. In other words, for the purposes of paragraph 118.2(2)(*a*), a medical service must be obtained from a medical service provider.

[37] The term "medical services" is also used is in paragraph 118.2(2)(*g*) of the Act, in which it appears four times. For ease of reference, that provision is reproduced again.

(*g*) to a person engaged in the business of providing transportation services, to the extent that the payment is made for the transportation of	*g*) à une personne dont l'activité est une entreprise de transport, dans la mesure où ce paiement se rapporte au transport, entre la localité où habitent le particulier, son époux ou conjoint de fait ou une personne à charge visée à l'alinéa a) et le lieu — situé à 40 kilomètres au moins de cette localité — où des services médicaux sont habituellement dispensés, ou vice-versa, des personnes suivantes :
(i) the patient, and	(i) le particulier, l'époux ou conjoint de fait ou la personne à charge,
(ii) one individual who accompanied the patient, where the patient was, and has been certified in writing by a medical practitioner to be, incapable of travelling without the assistance of an attendant	(ii) un seul particulier accompagnant le particulier, l'époux ou le conjoint de fait ou la personne à charge, si ceux-ci sont, d'après l'attestation écrite d'un médecin, incapables de voyager sans l'aide d'un préposé à leurs

	soins,
from the locality where the patient dwells to a place, not less than 40 kilometres from the locality, where medical services are normally provided, or from that place to that locality, if	si les conditions suivantes sont réunies:
(iii) substantially equivalent medical services are not available in that locality,	(iii) il n'est pas possible d'obtenir dans cette localité des services médicaux sensiblement équivalents,
(iv) the route travelled by the patient is, having regard to the circumstances, a reasonably direct route, and	(iv) l'itinéraire emprunté par le particulier, l'époux ou conjoint de fait ou la personne à charge est, compte tenu des circonstances, un itinéraire raisonnablement direct,
(v) the patient travels to that place to obtain medical services for himself or herself and it is reasonable, having regard to the circumstances, for the patient to travel to that place to obtain those services;	(v) le particulier, l'époux ou conjoint de fait ou la personne à charge se rendent en ce lieu afin d'obtenir des services médicaux pour eux-mêmes et il est raisonnable, compte tenu des circonstances, qu'ils s'y rendent à cette fin;

[38] A pure textual interpretation of this paragraph does not clearly demonstrate that a medical service can only be obtained from a person or hospital who or which provides such services. However, the close proximity of this provision to paragraph 118.2(2)(a) of the Act leads me to conclude that the clear textual interpretation of paragraph 118.2(2)(a), to that effect, should carry over and become the correct interpretation of the term "medical services" in paragraph 118.2(2)(g) of the Act.

[39] A purposive analysis of paragraph 118.2(2)(g) of the Act leads me to conclude that by enacting this provision, Parliament intended to provide fiscal support, through the METC, to Canadians who are required to travel from their home communities to other locations in order to access specialized medical services that are not available to them where they live. That said, the circumstances in which such fiscal support will be available have been carefully circumscribed by the limitations that are spelled out in this paragraph. Such limitations cannot be ignored or relaxed in the face of sympathetic circumstances.

[40] To place my purposive interpretation in the Canadian context, I can do no better than to reproduce paragraphs 16 to 18 of the Tax Court of Canada's decision in Tokarski v. Canada 2012 TCC 115, 2012 D.T.C. 1138, which read as follows:

> 16 The Respondent's counsel also went through the legislative history of this provision that allowed travel costs as a medical expense. It was first added in 1973 for travel if more than 25 miles was required to obtain the medical service. The budget speech at that time referred to this amendment as travel to obtain medical services "at a hospital, clinic or doctor's office" and went on to say "This is expected to assist people in remote or rural areas or people requiring specialized treatment in distant centres."
>
> 17 Respondent's counsel went further and referred me to Commons Debates of April 5, 1973 and April 6, 1973. On April 5, the Honourable John N. Turner (Minister of Finance) stated as follows:
>
> > It is also proposed to include as a deductible medical expense amounts paid to commercial transport services for transportation of a taxpayer or his spouse, or dependent, and an attendant if necessary, to and from hospital, clinic or doctor's office to which the individual has travelled a distance in excess of 25 miles to obtain medical services not otherwise available nearer home. I believe that this will be of untold benefit to those living in smaller communities across Canada where some of the specialized medical services are not close or easily available and where Canadians go to the larger centres for more specialized treatment.
>
> 18 On April 6 another member of the House of Commons spoke of the amendment as follows:

> We also have the fact that all across Canada the facilities and services available to society are fewer in the rural and lesser populated areas than they are in the urban centres. Invariably, or almost universally across the land, if you have an extreme or rare ailment, or even moderately rare ailment, you do not get the medical attention that is necessary in your home town if it is a smaller sized community. You have to travel to the larger centre to get that. In Manitoba, the movement of people has to be towards Winnipeg, Brandon and Portage – that part of the province – in order to get the special medical attention that may be necessary. In British Columbia, it is to Vancouver or to Victoria on Vancouver Island. I do not know Ontario that well, but I am quite sure that people in Northern Ontario do not have medical facilities available to them to the extent that they are available to people in the Toronto-Hamilton area.

[41] This purposive interpretation of paragraph 118.2(2)(g) supports my conclusion that the medical services contemplated by this provision must be provided to the patient by a person or hospital.

[42] The final usage of the term medical services in subsection 118.2(2) of the Act appears in paragraph (h) thereof. In my view, for substantially the same reasons given above, I conclude that medical services as used in that paragraph must also be obtained by the patient from a person or hospital.

[43] Thus, I conclude that because the salutary effects of the warm Thai and Indonesian climates were not provided to the Taxpayer by a person or hospital, those effects cannot constitute a medical service obtained by the Taxpayer, within the meaning of either of paragraphs 118.2(2)(g) or (h) of the Act.

[44] As a consequence of these interpretations, the Disallowed Expenses do not constitute Medical Expenses for the purposes of the METC.

VIII. DISPOSITION

[45] For the foregoing reasons, I would allow the appeal. As agreed by the parties, costs in the amount of $19,424.06 shall be payable by the Crown to the Taxpayer.

"C. Michael Ryer"
J.A.

"I agree
Johanne Trudel J.A."

"I agree
Donald J. Rennie J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:	A-381-14
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DATED:	JULY 2, 2015

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