



DELIVERY OF DECISION BEGAN AT 10:58 a.m.

HER HONOUR: I am going to read you the notes I have taken.

In my opinion, although the evidence raised doubts in the respondent's mind as to the origin of the \$10,000 loan, the testimony of Ms. Bonin and Mr. Chevalier that the former had never worked for the latter and that she had never worked for any employer other than CECM was not contradicted in cross-examination.

I therefore cannot conclude that Ms. Bonin worked for Mr. Chevalier.

The documents filed in evidence reveal that a \$10,000 deposit was made to Mr. Chevalier's account on February 10, 1994 and the respondent did not dispute the truth of that evidence. The cheque made out to Nathalie Bonin indicates that Mr. Chevalier repaid the loan and I have a receipt showing that Mr. Chevalier acknowledges having received the sum of \$10,000 from Nathalie Bonin.

Based on all this, I cannot conclude that the cheque for \$10,000 corresponds to unreported income from Guy Chevalier's corporation.

The respondent attacked the appellant's credibility by adverting to the fact that she changed her version. However, I have no evidence that would warrant a conclusion that Ms. Bonin had sources of income other than CECM.

To include the \$10,000 in her income (particularly since the respondent's allegation in the Reply to the Notice of Appeal is that this was employment income of the appellant's), another source of income or another source of employment income would have had to be proven, and no such source appears to exist based on the evidence.

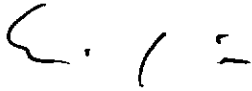
Furthermore, for section 5 to apply, the income must be related to employment and there is no evidence that the appellant had any employment relationship whatever with Mr. Chevalier.

For these reasons, I would allow the appeal and not include the \$10,000 as additional income in Ms. Bonin's income for 1994.

Very well, thank you.

AND NOTHING FURTHER WAS SAID.

Translation certified true  
on this 30th day of September 2002.

A handwritten signature in black ink, appearing to read 'E. Klein', written in a cursive style.

Erich Klein, Revisor