

Docket: 2008-631(EI)

BETWEEN:

MARIE-PAULE SINCLAIR,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on common evidence with the appeals of
Gino Manello (2008-632(EI)), Yvon Savard (2008-633(EI)),
Germain Savoie (2008-634(EI)) and Marjolaine Savoie (2008-635(EI))
on July 7, 2009, at Edmundston, New Brunswick.

Before: The Honourable Justice François Angers

Appearances:

Counsel for the appellant:	Denys Saindon
Counsel for the respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal under section 103 of the *Employment Insurance Act* is allowed, and the decision of the Minister of National Revenue is vacated in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 2nd day of October 2009.

"François Angers"

Angers J.

Translation certified true
on this 12th day of November 2009
Margarita Gorbounova, Translator

Docket: 2008-632(EI)

BETWEEN:

GINO MANELLO,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on common evidence with the appeals of
**Marie-Paul Sinclair (2008-631(EI)), Yvon Savard (2008-633(EI)),
Germain Savoie (2008-634(EI)) and Marjolaine Savoie (2008-635(EI))**
on July 7, 2009, at Edmundston, New Brunswick.

Before: The Honourable Justice François Angers

Appearances:

Counsel for the appellant:	Denys Saindon
Counsel for the respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal under section 103 of the *Employment Insurance Act* is allowed, and the decision of the Minister of National Revenue is vacated in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 2nd day of October 2009.

"François Angers"

Angers J.

Translation certified true
on this 12th day of November 2009
Margarita Gorbounova, Translator

Docket: 2008-633(EI)

BETWEEN:

YVON SAVARD,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on common evidence with the appeals of
Marie-Paule Sinclair (2008-631(EI)), Gino Manello (2008-632(EI)),
Germain Savoie (2008-634(EI)) and Marjolaine Savoie (2008-635(EI))
on July 7, 2009, at Edmundston, New Brunswick.

Before: The Honourable Justice François Angers

Appearances:

Counsel for the appellant:	Denys Saindon
Counsel for the respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal under section 103 of the *Employment Insurance Act* is allowed, and the decision of the Minister of National Revenue is vacated in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 2nd day of October 2009.

"François Angers"

Angers J.

Translation certified true
on this 12th day of November 2009
Margarita Gorbounova, Translator

Docket: 2008-634(EI)

BETWEEN:

GERMAIN SAVOIE,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on common evidence with the appeals of
**Marie-Paule Sinclair (2008-631(EI)), Gino Manello (2008-632(EI)),
Yvon Savard (2008-633(EI)) and Marjolaine Savoie (2008-635(EI))**
on July 7, 2009, at Edmundston, New Brunswick.

Before: The Honourable Justice François Angers

Appearances:

Counsel for the appellant:	Denys Saindon
Counsel for the respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal under section 103 of the *Employment Insurance Act* is allowed, and the decision of the Minister of National Revenue is vacated in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 2nd day of October 2009.

"François Angers"

Angers J.

Translation certified true
on this 12th day of November 2009
Margarita Gorbounova, Translator

Docket: 2008-635(EI)

BETWEEN:

MARJOLAINE SAVOIE,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on common evidence with the appeals of
Marie-Paule Sinclair (2008-631(EI)), Gino Manello (2008-632(EI)),
Yvon Savard (2008-633(EI)) and Germain Savoie (2008-634(EI))
on July 7, 2009, at Edmundston, New Brunswick.

Before: The Honourable Justice François Angers

Appearances:

Counsel for the appellant:	Denys Saindon
Counsel for the respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal under section 103 of the *Employment Insurance Act* is allowed, and the decision of the Minister of National Revenue is vacated in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 2nd day of October 2009.

"François Angers"

Angers J.

Translation certified true
on this 12th day of November 2009
Margarita Gorbounova, Translator

Citation: 2009 TCC 495
Date: 20091002
Dockets: 2008-631(EI),
2008-632(EI), 2008-633(EI),
2008-634(EI), 2008-635(EI)

BETWEEN:

MARIE-PAULE SINCLAIR,
GINO MANELLO, YVON SAVARD,
GERMAIN SAVOIE and MARJOLAINE SAVOIE,

Appellants,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Angers J.

[1] The appellants are appealing a decision of the Minister of National Revenue (the Minister) concerning the insurability of their employment with the same company, namely, Foresterie DMR Coulombe Inc. (the payor) during the following periods:

Marie-Paule Sinclair: from June 21 to October 1, 2004;

Gino Manello: from July 26 to October 29, 2004;

Yvon Savard: from June 21 to October 1, 2004;

Germain Savoie: from October 4 to October 22, 2004;

Marjolaine Savoie: from June 7 to October 29, 2004.

[2] The five appeals were heard on common evidence. According to the Minister's decision, none of the appellants held insurable employment with the payor during the periods in question on the ground that they were not employed under a contract of service. Alternatively, their employment was not insurable because they shared a

non-arm's-length relationship within the meaning of paragraph 5(2)(i) of the *Employment Insurance Act* (the Act), and more specifically, a factual non-arm's-length relationship within the meaning of paragraph 25(1)(c) of the *Income Tax Act* (ITA).

[3] The payor was incorporated in January 2004 and dissolved in June 2006. Its sole shareholder was Danny Coulombe, and the person in charge of supervising its activities was Claude St-Onge. During 2004, the payor had just over 20 employees mainly working as loggers and seedling planters. The appellants Germain Savoie, Gino Manello and Yvon Simard worked as loggers, and the appellants Marjolaine Savoie and Marie-Paule Sinclair worked as seedling planters.

[4] This whole affair started when representatives from Human Resources Canada noticed that several forestry businesses in New Brunswick were incorporated but remained in operation for only one year and that some of the same employees of those companies were then hired by another company. This scenario repeated itself from 2002 to 2007. According to the investigator, the main problem was due to the limited information that those companies provided to government agencies, particularly with regard to the documentation relating to their activities. Only three or four of the companies that were investigated provided their payroll records and a few endorsed cheques. The department's representatives asked the companies for a copy of their contract concerning cutting rights but received nothing. Representatives of the companies in question were called in to the investigators' offices, but only three out of 18 came. Thus, it was impossible to verify the validity of records of employment or to determine whether a logger had actually cut any trees. The investigators noted some money transfers in the case of two companies that had provided them with cancelled cheques.

[5] There is no doubt that the representatives of Human Resources Canada went to great lengths to meet with the principal shareholder of the payor, Danny Coulombe. Several information requests were mailed to him or served on him at his home, but none of those requests was answered, except that there was a letter from Mr. Coulombe requesting that correspondence be sent to him in English. This was done but did not produce any better results. In short, the department's representatives never interviewed Danny Coulombe or obtained any documentation from him. He was not called as witness by either party.

[6] Lucie St-Amour is employed by Human Resources Canada and is responsible for validating employment insurance applications. She processed the payor's file and, for that purpose, prepared a table of employment periods for all the payor's

employees based on each one's record of employment. Doing so enabled her to note some anomalies: for example, two employees were apparently hired by the supervisor Claude St-Onge before he himself was employed by the payor. She also learned from her interviews with the employees that some of them had allegedly worked together, although the dates found on their records of employment did not support those statements. She stated that the appellant Germain Savoie had told her that he had worked with the appellant Yvon Savard. For his part, the appellant Germain Savoie told the Court that he had said to Ms. St-Amour that he had seen Yvon Savard working with Claude St-Onge, but that was before he himself had started working for the payor. According to Exhibit I-17, Yvon Savard's employment with the payor terminated the week of October 2, and Germain Savoie started working for the payor the week after.

[7] In addition to interviewing the employees, Ms. St-Amour met with truck drivers who transported the wood. She obtained from them the names of two purchasers of the payor's wood and the purchase invoices of those purchasers. She then compiled a list of all the purchases, containing the dates and quantities of wood purchased from the payor by those two purchasers. According to that information, the first sale took place in May 2004. However, at that time the payor had not yet hired any loggers. Altogether, the payor allegedly sold 23,561 cords of wood to those two purchasers in 2004. Yet, the loggers, who used chainsaws, could cut no more than 25 to 30 cords of wood per week. According to the witness, the 14 loggers would have to have been working for around 67 weeks each to cut the amount of wood that was sold to the two purchasers. The truck drivers who transported the wood stated, however, that the wood that they transported had not been cut with a chainsaw, but rather with a feller.

[8] During her investigation, Ms. St-Amour was unable to determine where the payor's wood had come from or to obtain its wood-cutting contracts. The payor did not file income tax returns, pay the harmonized sales tax or remit source deductions from its employees' pay. Ms. St-Amour admitted that she had not verified whether the payor had sold wood to other mills in the area. At the same time, she acknowledged that the payor might have sold more than the 23,561 cords of wood inventoried.

[9] At the appeals level, every employee of the payor received a questionnaire, and the five appellants in this case responded to theirs. The appeals officer assigned to the case was not any more successful in getting in touch with the principal shareholder of the payor. However, the appeals officer was able to trace the origins of the wood sold by the payor using the transport packaging certificates of transporters

of wood that were on the record, namely, the certificates of the transporters who transported the wood to the payor's two known purchasers. The certificates indicated the numbers of the lots that the wood came from. Thus, she found the names of the owners of the lots where the wood had come from by checking the Service New Brunswick Web site. In addition to identifying the owner, the site indicates the lot's location; gives a short description of it, namely, whether it is a residential or wooded lot; gives its dimensions; and indicates whether a logging contract was registered with the New Brunswick registry of ownership titles. This enabled her to conclude that the lot number information on the certificates was incorrect and that it was therefore impossible for her to identify where the wood had come from.

[10] As for the validity of the appellants' records of employment or pay stubs, she could not authenticate them because she had no evidence of any money transfers, deposits or withdrawals related to the payment of a salary.

[11] Jacques Francoeur owns a logging company and operates a multi-function logging machine. The machine can cut 200 to 350 cords of wood per week. His employees operate his machine and a wood transport vehicle. He cut some wood for the payor in the spring and fall of 2004. In the spring, he logged during approximately 4 weeks for the payor on a small lot, the name of the owner of which he does not know. Only his company worked on the lot. He confirmed that a multi-function logging machine and a wood transporter cost around \$800,000.

[12] Arthur Roy also logged for the payor in 2004. Claude St-Onge had allegedly asked him to log on the land of a certain Aurèle St-Pierre. Representatives from the New Brunswick Department of Natural Resources apparently prohibited him from continuing to log because he was logging on Crown land. The line drawn by Mr. St-Pierre cut 100 feet into Crown land. Thus, he did not log any more for the payor in 2004. He used a machine called a "feller buncher" to log, and his employee operated it.

[13] Luc Castonguay is employed by the Northshore Forest Products Marketing Board (the Board). That organization sells wood on behalf of private woodlot owners. It also runs a reforestation program. It sells seedlings and offers the services of a contractor to plant them. An owner could also simply buy some seedlings and plant them on his or her own. The Board does not have a monopoly on the sale of seedlings, and they can be purchased at other nurseries without having to go through the Board. The payor purchased seedlings from the Board in 2004.

[14] The respondent also called an expert who knew the customs and practices of the forest industry. He had gained his experience in the course of conducting numerous investigations as a major investigation officer for Service Canada, particularly serious fraud investigations. In his report and his testimony, he provided an overview of the evolution of the New Brunswick forest industry covering logging practices, transportation and reforestation. That evolution has resulted in improved productivity of forestry workers. Thus, a logger using a chainsaw could cut 25 to 30 cords of wood per week, while using a skidder, he could cut 50 to 70 cords of wood per week. A multi-function machine allows a forestry worker to cut 300 to 400 cords of wood per week, while with a feller he can cut 500 to 600 cords per week.

[15] According to the expert, in New Brunswick, 15% to 20% of logging is done in the conventional way, namely, with a chainsaw and skidder. The skidder transports the full-length tree to a cutter to then be loaded onto the truck. According to the expert, a logger will not use heavy machinery if the lot is too rugged or too close to a watercourse. The expert also acknowledged that a logger could work without heavy machinery when the logging is done on a small piece of land where each logger has his or her own trail.

[16] According to the expert, loggers are paid on a piece work basis, that is, by quantity of wood cut. They can obtain an advance, and their pay would be adjusted at the end of their contract. In regard to reforestation, private lot owners go through the Board, and with the help of grants, they usually reforest the following year the lots that were logged.

[17] In cross-examination, the expert acknowledged that, in theory, a logger could be paid per hour, but added that, in his opinion, a producer that did this could not survive financially. He also acknowledged that it was possible for a producer or lot owner to buy the seedlings him or herself or to buy them elsewhere without going through the Board. Planters may be paid by piece, but he was not certain. He added that they could be paid a salary. At the end, he stated that not all woodlot owners are members of the Marketing Board.

[18] The five appellants testified. All of them said that they had been called in by Service Canada representatives to the Royal Canadian Mounted Police headquarters in Campbellton and given a questionnaire with about 43 questions pertaining to their working relationship with the payor during the period in question and that they had answered it. The questionnaires were not filed in evidence, and no questions

suggesting that there were contradictions between their answers and their testimony were asked in cross-examination.

[19] All of the appellants stated that they had been hired and supervised by Claude St-Onge on behalf of the payor. All of the appellants testified that they had worked during their employment periods as loggers or seedling planters. In the case of the three loggers, the payor's representative assigned them a territory where they had to cut the trees down, cut them into eight-foot logs and put them together into a cone shape, as shown on the photo filed as an example as Exhibit A-3. The expression used by the appellant Germain Savoie to describe the work was [TRANSLATION] "logging by bunch". Each logger supplied his own chainsaw as well as the gasoline and oil to operate it. They were paid on an hourly basis at the rate of \$15 per hour based on a 50-hour week. The appellant Germain Savoie stated that he was paid in the same way in 2008 by a Mr. Lurette as well as for four weeks of work this year. The photo filed as Exhibit A-3 was actually taken when he was doing that type of work for Mr Lurette in 2008.

[20] The conditions of employment of the other two logger appellants were similar. They provided a description of the locations where they had logged "by bunch" for the payor. The appellant Gino Manello testified that he had worked for other employers under similar conditions.

[21] The two female appellants testified that they had been hired to plant seedlings. They were paid \$11 per hour and worked 45 hours per week. Claude St-Onge, the payor's representative, told them where to plant. They worked in pairs, and often there were two pairs. The seedlings were supplied to them as well as the planting gun used and the belt to hold the seedlings. Claude St-Onge supervised them often accompanied by his friend Sylvette Poitras.

[22] The five appellants all produced pay statements given to them by the payor when they received their pay every Thursday or Friday. They received their paycheques at the lumber camp from Claude St-Onge and endorsed them right there. Claude St-Onge then gave them money. That procedure was agreed on to accommodate the appellants, who could not go to the bank or to the Caisse during the week as they worked at the lumber camp. Each of the appellants received a T-4 from the payor indicating his or her income and source deductions. None of them is related to the sole shareholder of the payor or has any shares in the payor.

[23] The respondent's position is that the appellants did not perform work for the payor under a true contract of service and, thus, did not hold insurable employment

within the meaning of paragraph 5(1)(a) of the Act during their employment periods. Alternatively, the respondent maintains that, if there were contracts of service within the meaning of paragraph 5(1)(a) of the Act, they were not legally insurable because the appellants and the payor acted in concert without separate interests, thus creating between them a factual non-arm's-length relationship within the meaning of paragraph 251(1)(c) of the ITA, and under paragraph 5(2)(i) of the Act, such employment is not insurable. It was thus reasonable for the respondent to conclude that the appellants and the payor would not have entered into a substantially similar contract of employment if they had been dealing with each other at arm's length within the meaning of paragraph 5(3)(b) of the Act.

[24] Therefore, it must be determined whether the appellants in this case held insurable employment within the meaning of the Act with the payor during the periods attributable to each appellant. It is clear from the assumptions of fact that the Minister relied on to make his decision that his initial position is based on the assumption that, in this case, the payor and 18 other companies that were investigated participated in a scheme together with such people as the appellants, which consisted in giving them false records of employment in order to make them eligible for employment insurance benefits that they were not entitled to. The Minister also added that 14 loggers were hired by the payor; that from March to June 2004, the payor sold wood while no employees worked for it; that, during the period starting in March 2004 and ending in March 2005, 23,521 cords of wood were sold to various mills on behalf of the payor; that the quantity of wood sold by the payor would have to have been cut by those 14 loggers during a period of 56 to 84 weeks, assuming that a logger cuts about 30 cords per week; but that none of those 14 loggers worked for that long.

[25] According to the evidence, there was an investigation a summary of which reveals that, among the 18 companies that were investigated, there were 14 that were incorporated and whose existence and activities lasted only a year before being replaced. The employees in this case were hired by a different company every year. Thirteen employees of the payor were on the list of employees of those companies in 2002 and 2003, including the appellants Gino Manello and Germaine Savoie. According to the investigator, the problem was that it was almost impossible to obtain information from the directors of those companies. Although he occasionally received logical answers, they were inconsistent. He obtained documents from three or four companies such as payroll records and some endorsed cheques. The investigation revealed that wood had been cut, but the investigator did not obtain any copies of logging agreements. Thus, it became impossible to validate anything, including records of employments.

[26] It is possible to deduce, based on the evidence filed, that the payor contracted the services of loggers to cut on a larger scale. The 23,521 cords sold to two mills were cut in some other way than by chainsaw, according to the transporters. Therefore, the wood was not cut by the appellants. In addition, the investigation does not indicate whether the payor sold its wood to those two mills exclusively. There are more than two mills that buy wood in that area. It is therefore erroneous for the respondent to claim that the 23,521 cords of wood must have been cut by the 14 loggers and that they needed 56 to 84 weeks to cut that quantity of wood, especially since it was known that the wood was not cut with a chainsaw.

[27] As far as the two female appellants are concerned, the respondent assumed in the Replies to the Notices of Appeal that the only supplier of seedlings in New Brunswick was the Northshore Forest Products Marketing Board, that it provided seedlings to forestry producers and logging companies and that the price included labour. Based on these assumptions of fact, the respondent alleged that the female appellants had never worked on the trails. The evidence showed, however, that it is possible to buy seedlings from somewhere other than the Marketing Board and that the buyers of seedlings could use the Board's workers or hire their own. The respondent's expert also confirmed that it is possible for a producer to plant the seedlings himself or herself without going through the Board. Additionally, he stated that, although he was not absolutely certain, it was conceivable that a seedling planter could be paid by piece or receive a salary.

[28] I am satisfied, on the balance of probabilities, that the appellants in this case did work for the payor during the periods in question. Despite the fact that logging in New Brunswick is mostly done on a large scale and that most seedlings are planted with the help of the Board, it is possible to do some logging with a chainsaw and to hire planters to plant seedlings bought from the Board or from elsewhere. This conclusion is also supported by the fact that, in my opinion, the five appellants testified very credibly that they had effectively worked for and rendered services to the payor during their employment periods. There were no contradictions or implausibilities in the appellants' testimony that could lead the Court to find that they were part of a scheme to help them become eligible for employment insurance benefits. There is nothing in the evidence put forward that would let me conclude that the pay stubs and T-4s are genuine, but there is also nothing that would lead me to believe that they might be false. Contrary to what occurs in most of these types of cases, no one in this case is claiming to have worked the minimum number of hours required to become eligible for benefits. The fact that it was impossible for the

respondent's representatives to obtain information and documents from the payor is not a good reason to penalize the appellants.

[29] The appellants answered a questionnaire and were interviewed individually by Service Canada representatives, and it seems that their version of the facts at that time did not change when they testified, based on the cross-examinations.

[30] There is no doubt that the payor's activities and those of the other companies that have been referred to raise doubts and questions. It is not normal that such entrepreneurs can operate their businesses without being liable in some way. How is it that the information obtained by the transporters was false and that the lot identification numbers were wrong? All of those anomalies are, however, absolutely unrelated to whether the appellants had performed services for the payor, unless a link can be established between those facts.

[31] The evidence did not support in any way the likelihood of the existence of a scheme between the payor and the appellants for the purpose of procuring them employment insurance benefits or of the existence of a factual non-arm's-length relationship as maintained by the respondent.

[32] Now it must be analyzed whether there was in this case a contract of service between the appellants and the payor. To do so, the criteria found in *Wiebe Doors Services Ltd. v. M.N.R.*, [1986] 3 F.C. 553, which were confirmed by the Supreme Court of Canada in *Sagaz Industries Canada Inc. et al v. 671122 Ontario Limited*, [2001] 2 S.C.R. 983, should be used. It must be kept in mind that, although the criteria are useful in determining the issue, they are only a point of reference. The Federal Court of Appeal also reminded us in *Charbonneau v. Canada*, [1996] F.C.J. No. 1337, that the ultimate objective of the exercise is to determine the overall relationship between the parties.

[33] The relevant case law establishes very clearly that a contract for services exists in the forest industry when a worker owns a skidder, valued at several thousand dollars; chooses his own partner or team; and is paid based on the quantity of wood cut. Things are different, however, when a logger supplies his own chainsaw, when he does not have to transport his own wood, and when all he does is follow the payor's instructions. The evidence heard in this case does not rule out the possibility that it may have been necessary to log selectively or to log in the mountains or in areas where heavy machines could not be used. Logging "by bunch" is still practised today without heavy machinery. The respondent's expert supported that statement himself specifying, however, that a producer who depends on work done with

chainsaw is headed straight for bankruptcy. The same can be said about his statement that most of the wood in New Brunswick is cut by means of heavy machinery. That statement does not rule out the possibility that there may still be wood that is cut with a chainsaw. Regarding the fact that a logger is paid by quantity of wood cut, the expert did not deny the possibility that a logger using a chainsaw could be paid an hourly wage.

[34] That said, the five appellants in this case received their instructions from Claude St-Onge. He told the three loggers that they had to "log by bunch" and the two female appellants where to plant the seedlings.

[35] Concerning the work of the two female appellants, the expert was unable to say whether seedling planters were paid by quantity or per hour. It is certain that nothing precludes them from being paid per hour. As far as the two female appellants are concerned, all of the evidence further favours, in my opinion, a contract of service over a contract for services. They were supervised by Claude St-Onge on a regular basis. He told them where and when to work. In my opinion, that constitutes a degree of control over the workers that corresponds to a contract of service. They did not supply any tools or run the risk of profit or loss. They were not free to not come to work or to postpone their work until later. In fact, they had no decision-making power over their hours of work and could only submit to the conditions of employment imposed by the payor. All of this favours a contract of service.

[36] As for the three loggers, they knew how to do their work, but that work was performed on the premises and based on the instructions of the payor's representative telling them when and how they should do it. This leads me to conclude that there was control over the appellants' work. Even though the fact that they supplied their own chainsaws could favour a contract for services, it is quite normal in the exercise of this trade for loggers to have their own chainsaws just as many mechanics employed by garage keepers must own and supply their own tools. Overall, I am satisfied that the three logger appellants in this case were not independent contractors. They were not free to come and go as they pleased. They had to come to work every day and carry out the tasks that were assigned to them.

[37] Having already concluded that there was no factual non-arm's-length relationship between the payor and the appellants or reliable evidence that the documentation provided by the payor is falsified, I find that the appellants in this case held insurable employment within the meaning of the Act.

[38] The appeals are allowed, and the Minister's decision is vacated.

Signed at Ottawa, Canada, this 2nd day of October 2009.

"François Angers"

Angers J.

Translation certified true
on this 12th day of November 2009
Margarita Gorbounova, Translator

CITATION: 2009 TCC 495

COURT FILE NOS: 2008-631(EI), 2008-632(EI),
2008-633(EI), 2008-634(EI), 2008-635(EI)

STYLES OF CAUSE: Marie-Paule Sinclair and M.N.R.
Gino Manello and M.N.R.
Yvon Savard and M.N.R.
Germain Savoie and M.N.R.
Marjolaine Savoie and M.N.R.

PLACE OF HEARING: Edmundston, New Brunswick

DATE OF HEARING: July 7, 2009

REASONS FOR JUDGMENT BY: The Honourable Justice François Angers

DATE OF JUDGMENT: October 2, 2009

APPEARANCES:

Counsel for the appellants:	Denys Saindon
Counsel for the respondent:	Stéphanie Côté Christina Ham

COUNSEL OF RECORD:

For the appellant:

Name:	Denys Saindon
Firm:	

For the respondent:

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