

Dockets: 2009-1798(EI)
2009-1878(CPP)

BETWEEN:

ALBERT OUELLET,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of
*Martine Léonard (2009-1772(EI) and 2009-1879(CPP)), Estate
of Arsène Thibault (2009-2862(EI) and 2009-2863(CPP)), Yvon Savard
(2009-2327(EI) and 2009-2328(CPP)), Camil Perron (2009-2496(EI)
and 2009-2497(CPP)), Alain Cyr (2009-2303(EI)), Camille Pelletier
(2009-1955(EI) and 2009-1956(CPP)), Donald St-Onge
(2009-1519(EI) and 2009-1565(CPP)) and Gaston Lévesque
(2009-1354(EI)),*
on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.
Before: The Honourable Justice Paul Bédard

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeals are dismissed, and the decisions of the Minister of National Revenue are confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Dockets: 2009-1772(EI)
2009-1879(CPP)

BETWEEN:

MARTINE LÉONARD,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of *Albert Ouellet* (2009-1798(EI) and 2009-1878(CPP)), *Estate of Arsène Thibault* (2009-2862(EI) and 2009-2863(CPP)), *Yvon Savard* (2009-2327(EI) and 2009-2328(CPP)), *Camil Perron* (2009-2496(EI) and 2009-2497(CPP)), *Alain Cyr* (2009-2303(EI)), *Camille Pelletier* (2009-1955(EI) and 2009-1956(CPP)), *Donald St-Onge* (2009-1519(EI) and 2009-1565(CPP)) and *Gaston Lévesque* (2009-1354(EI)),

on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.

Before: The Honourable Justice Paul Bédard

Appearances:

For the Appellant:	The Appellant herself
Counsel for the Respondent:	Stéphanie Côté Christina Ham

JUDGMENT

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Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Dockets: 2009-2862(EI)
2009-2863(CPP)

BETWEEN:

ESTATE OF ARSÈNE THIBAUT,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of
Martine Léonard (2009-1772(EI) and 2009-1879(CPP)), *Albert Ouellet*
(2009-1798(EI) and 2009-1878(CPP)), *Yvon Savard (2009-2327(EI) and*
2009-2328(CPP)), *Camil Perron (2009-2496(EI) and*
2009-2497(CPP)), *Alain Cyr (2009-2303(EI))*, *Camille Pelletier*
(2009-1955(EI) and 2009-1956(CPP)), *Donald St-Onge*
(2009-1519(EI) and 2009-1565(CPP)) and *Gaston Lévesque*
(2009-1354(EI)),

on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.

Before: The Honourable Justice Paul Bédard

Appearances:

Counsel for the Appellant: Denys Saindon
Counsel for the Respondent: Stéphanie Côté
Christina Ham

JUDGMENT

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Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Dockets: 2009-2327(EI)
2009-2328(CPP)

BETWEEN:

YVON SAVARD,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of
*Martine Léonard (2009-1772(EI) and 2009-1879(CPP)), Estate
of Arsène Thibault (2009-2862(EI) and 2009-2863(CPP)), Albert Ouellet
(2009-1798(EI) and 2009-1878(CPP)), Camil Perron (2009-2496(EI)
and 2009-2497(CPP)), Alain Cyr (2009-2303(EI)), Camille Pelletier
(2009-1955(EI) and 2009-1956(CPP)), Donald St-Onge
(2009-1519(EI) and 2009-1565(CPP)) and Gaston Lévesque
(2009-1354(EI)),*
on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.
Before: The Honourable Justice Paul Bédard

Appearances:

Counsel for the Appellant: Denys Saindon
Counsel for the Respondent: Stéphanie Côté
Christina Ham

JUDGMENT

The appeals are dismissed, and the decisions of the Minister of National Revenue are confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Dockets: 2009-2496(EI)
2009-2497(CPP)

BETWEEN:

CAMIL PERRON,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of
Martine Léonard (2009-1772(EI) and 2009-1879(CPP)), *Estate
of Arsène Thibault (2009-2862(EI) and 2009-2863(CPP))*, *Yvon Savard
(2009-2327(EI) and 2009-2328(CPP))*, *Camil Perron (2009-2496(EI)
and 2009-2497(CPP))*, *Alain Cyr (2009-2303(EI))*, *Camille Pelletier
(2009-1955(EI) and 2009-1956(CPP))*, *Donald St-Onge
2009-1519(EI) and 2009-1565(CPP))* and *Gaston Lévesque
(2009-1354(EI))*,
on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.
Before: The Honourable Justice Paul Bédard

Appearances:

Counsel for the Appellant: Denys Saindon
Counsel for the Respondent: Stéphanie Côté
Christina Ham

JUDGMENT

The appeals are dismissed, and the decisions of the Minister of National Revenue are confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Docket: 2009-2303(EI)

BETWEEN:

ALAIN CYR,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of *Martine Léonard* (2009-1772(EI) and 2009-1879(CPP)), *Estate of Arsène Thibault* (2009-2862(EI) and 2009-2863(CPP)), *Yvon Savard* (2009-2327(EI) and 2009-2328(CPP)), *Camil Perron* (2009-2496(EI) and 2009-2497(CPP)), *Albert Ouellet* (2009-1798(EI) and 2009-1878(CPP)), *Camille Pelletier* (2009-1955(EI) and 2009-1956(CPP)), *Donald St-Onge* (2009-1519(EI) and 2009-1565(CPP)) and *Gaston Lévesque* (2009-1354(EI)), on August 15, 16 and 17, 2011,
at Edmundston, New Brunswick.
Before: The Honourable Justice Paul Bédard

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal is dismissed, and the decision by the Minister of National Revenue is confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Dockets: 2009-1955(EI)
2009-1956(CPP)

BETWEEN:

CAMILLE PELLETIER,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of
Martine Léonard (2009-1772(EI) and 2009-1879(CPP)), *Estate
of Arsène Thibault (2009-2862(EI) and 2009-2863(CPP))*, *Yvon Savard
(2009-2327(EI) and 2009-2328(CPP))*, *Camil Perron (2009-2496(EI)
and 2009-2497(CPP))*, *Alain Cyr (2009-2303(EI))*, *Albert Ouellet
(2009-1798(EI) and 2009-1878(CPP))*, *Donald St-Onge
(2009-1519(EI) and 2009-1565(CPP))* and *Gaston Lévesque
(2009-1354(EI))*,
on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.
Before: The Honourable Justice Paul Bédard

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeals are dismissed, and the decisions of the Minister of National Revenue are confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Dockets: 2009-1519(EI)
2009-1565(CPP)

BETWEEN:

DONALD ST-ONGE,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of
*Martine Léonard (2009-1772(EI) and 2009-1879(CPP)), Estate
of Arsène Thibault (2009-2862(EI) and 2009-2863(CPP)), Yvon Savard
(2009-2327(EI) and 2009-2328(CPP)), Camil Perron (2009-2496(EI)
and 2009-2497(CPP)), Alain Cyr (2009-2303(EI)), Camille Pelletier
(2009-1955(EI) and 2009-1956(CPP)), Albert Ouellet (2009-1798(EI)
and 2009-1878(CPP)) and Gaston Lévesque (2009-1354(EI)), on*

August 15, 16 and 17, 2011,

at Edmundston, New Brunswick.

Before: The Honourable Justice Paul Bédard

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeals are dismissed, and the decisions of the Minister of National Revenue are confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Docket: 2009-1354(EI)

BETWEEN:

GASTON LÉVESQUE,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeals heard on common evidence with the appeals of *Martine Léonard* (2009-1772(EI) and 2009-1879(CPP)), *Estate of Arsène Thibault* (2009-2862(EI) and 2009-2863(CPP)), *Yvon Savard* (2009-2327(EI) and 2009-2328(CPP)), *Camil Perron* (2009-2496(EI) and 2009-2497(CPP)), *Alain Cyr* (2009-2303(EI)), *Camille Pelletier* (2009-1955(EI) and 2009-1956(CPP)), *Donald St-Onge* (2009-1519(EI) and 2009-1565(CPP)) and *Albert Ouellet* (2009-1798(EI) and 2009-1878(CPP)), on August 15, 16 and 17, 2011, at Edmundston, New Brunswick.

Before: The Honourable Justice Paul Bédard

Appearances:

Counsel for the Appellant:	Denys Saindon
Counsel for the Respondent:	Stéphanie Côté Christina Ham

JUDGMENT

The appeal is dismissed, and the decision by the Minister of National Revenue is confirmed, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

Citation: 2011 TCC 483
Date: 20111025
Dockets: 2009-1798(EI)
2009-1878(CPP)

BETWEEN:

ALBERT OUELLET,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Dockets: 2009-1772(EI)
2009-1879(CPP)

BETWEEN:

MARTINE LÉONARD,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Dockets: 2009-2862(EI)
2009-2863(CPP)

BETWEEN:

ESTATE OF ARSÈNE THIBAUT,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Dockets: 2009-2327(EI)
2009-2328(CPP)

BETWEEN:

YVON SAVARD,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Dockets: 2009-2496(EI)
2009-2497(CPP)

BETWEEN:

CAMIL PERRON,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Docket: 2009-2303(EI)

BETWEEN:

ALAIN CYR,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Docket: 2009-1955(EI)
2009-1956(CPP)

BETWEEN:

CAMILLE PELLETIER,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Dockets: 2009-1519(EI)
2009-1565(CPP)

BETWEEN:

DONALD ST-ONGE,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

and

Docket: 2009-1354(EI)

BETWEEN:

GASTON LÉVESQUE,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Bédard 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 employer, namely, 601163 NB Inc. (the "Payor") during the following periods:

SR (2)	Albert Ouellet :	June 23 to October 3, 2003
SR (2)	Martine Léonard :	June 23 to October 3, 2003
1 (2) DS	Arsène Thibault	June 23 to October 3, 2003
(2) DS	Yvon Savard	April 14 to December 27, 2003
(2) DS	Camil Perron	August 4 to December 19, 2003
SR (1)	Alain Cyr	June 23 to September 26, 2003
SR (2)	Camille Pelletier	June 2 to September 26, 2003
SR (2)	Donald St-Onge	July 7 to October 10, 2003
(1) DS	Gaston Lévesque	June 23 to October 3, 2003

[2] In addition, Albert Ouellet, the Estate of Arsène Thibault, Martine Léonard, Yvon Savard, Camil Perron, Camille Pelletier and Donald St-Onge are appealing a decision of the Minister that they did not hold pensionable employment with the Payor, within the meaning of the *Canada Pension Plan* (the "Plan"), during the periods identified for each of them in the paragraph above.

[3] All of the appeals were heard on common evidence. The Minister's decision stated that none of the Appellants held insurable employment with the Payor during the relevant periods because they were not employed under a contract of service. Alternatively, the decision stated, their employment was not insurable because they had a non-arm's-length relationship under paragraph 5(2)(i) of the *Employment Insurance Act* (Act) and, more specifically, a *de facto* non-arm's-length relationship under paragraph 251(1)(c) of the *Income Tax Act*. The Minister's other decision stated that none of the Appellants at issue had worked for the Payor, so they did not hold pensionable employment in accordance with paragraph 6(1)(a) of the Plan during the relevant periods, given that there was no contract of service between the seven Appellants concerned and the Payor.

[4] In making his decision on the insurability of the nine Appellants' employment, the Minister relied on the same assumptions of fact (aside from the fact that the Record of Employment of each Appellant showed different hours worked and different earnings). Those assumptions of fact are set out at paragraphs 6 and 8 of the Reply to Notice of Appeal in each of the files at issue, as follows:

[TRANSLATION]

6. In making his decision, the Respondent relied on the following assumptions of fact:
 - (a) The Payor was incorporated on January 10, 2003, under the laws of New Brunswick;
 - (b) The Payor's sole shareholder and director was Camille Ouellet;
 - (c) The Payor's declared activity was the operation of a forestry business ("the Business");
 - (d) During 2003, the Payor received income from logging;
 - (e) From February 3, 2003, to February 24, 2003, no employees were on the

payroll, but the Payor had wood sales totalling \$52,101 during that time;

- (f) From April 11, 2003, to May 30, 2003, only one worker was on the payroll, but the Payor had wood sales totalling \$170,087 during that time;
 - (g) The Payor kept no records of its income and expenditures;
 - (h) The Payor had no licence to operate its business;
 - (i) The Payor signed no contracts for stumpage rights;
 - (j) The Payor never filed a tax return;
 - (k) The Payor never remitted source deductions to the Minister of National Revenue (the "Minister");
 - (l) The Payor was never registered with WorkSafeNB;
 - (m) The Payor was part of a group of corporations that was the subject of a major investigation by the Employment Insurance Commission;
 - (n) The major investigation showed that these corporations, including the Payor, were involved in schemes, with individuals such as the Appellant, designed to provide the individuals with false Records of Employment so that they could qualify for Employment Insurance benefits to which they were not entitled;
 - (o) During the period at issue, the Appellant was not supervised;
 - (p) During the period at issue, the Payor had no control over the Appellant;
 - (q) During the period at issue, the Appellant performed no service for the Payor; and
 - (r) The Appellant received no earnings from the Payor.
8. Regarding the *de facto* non-arm's-length relationship, the Respondent made the following assumptions of fact:
- (a) All of the facts set out at paragraph 6 of this document;
 - (b) The Appellant received a Record of Employment from the Payor bearing serial number A76214192, which stated that 850 hours had been worked and that \$13,260 in earnings had been paid;

- (c) The Record of Employment bearing serial number A76214192 is false; and
- (d) The Appellant and the Payor agreed on a scheme to enable the Appellant to qualify for Employment Insurance benefits to which he was not entitled.

[5] In making his decision that the Appellants concerned did not hold pensionable employment within the meaning of the Plan, the Minister relied on the same assumptions of fact, which are set out at paragraph 6 of the Reply to Notice of Appeal in each of the files at issue and read as follows:

[TRANSLATION]

- 6. In making his decision, the Respondent relied on the following assumptions of fact:
 - (a) The Payor was incorporated as a corporation on January 10, 2003, under the laws of New Brunswick;
 - (b) The Payor's sole shareholder and administrator was Camille Ouellet;
 - (c) The Payor's declared activity was the operation of a forestry business ("the Business");
 - (d) During 2003, the Payor received income from logging;
 - (e) From February 3, 2003, to February 24, 2003, no employees were on the payroll, but the Payor had wood sales totalling \$52,101 during that time;
 - (f) From April 11, 2003, to May 30, 2003, only one worker was on the payroll, but the Payor had wood sales totalling \$170,087 during that time;
 - (g) The Payor kept no records of its income and expenditures;
 - (h) The Payor had no licence to operate its business;
 - (i) The Payor signed no contracts for stumpage rights;
 - (j) The Payor never filed a tax return;
 - (k) The Payor never remitted source deductions to the Minister of National Revenue (the "Minister");
 - (l) The Payor was never registered with WorkSafeNB;

- (m) The Payor was part of a group of corporations that was the subject of a major investigation by the Employment Insurance Commission;
- (n) The major investigation showed that these corporations, including the Payor, were involved in schemes, with individuals such as the Appellant, designed to provide the individuals with false Records of Employment so that they could qualify for Employment Insurance benefits to which they were not entitled;
- (o) During the period at issue, the Appellant was not supervised;
- (p) During the period at issue, the Payor had no control over the Appellant;
- (q) During the period at issue, the Appellant performed no service for the Payor; and
- (r) The Appellant received no earnings from the Payor.

[6] Carole Thibault (daughter of the late Arsène Thibault) and Sylvie Malenfant (widow of the late Arsène Thibault) testified in support of Arsène Thibault. Furthermore, all of the witnesses testified in support of their own positions. Charles Édouard Albert (a major fraud investigator with the Canada Revenue Agency ["CRA"]), Annette Melançon (a CRA rulings officer), Ronald Roy (a retired Service Canada investigator) and Louise Boudreault (the appeals officer in these files) testified in support of the Respondent's position.

[7] In these files, it is essentially a matter of determining whether the Appellants worked for the Payor during the relevant periods and, if so, whether they acted in concert without separate interests.

[8] The testimony of Mr. Savard may be summarized as follows:

- (i) He was hired by Camille Ouellet.
- (ii) He worked for the Payor during the relevant periods (see Exhibit I-27) as operator of a skidder belonging to the Payor. I note immediately that the Payor's payroll journal (Exhibit I-27) indicates that Mr. Savard worked 250 hours in April and May 2003, whereas medical certificates (Exhibits I-1, I-2, I-3, I-4 and I-5) show that he was unfit to work for the period from December 12, 2002, to June 2, 2003. I also note that, in

response to the question on the unemployment benefits claim he filed with Human Resources Development Canada on June 6, 2003 (Exhibit I-6), Mr. Savard did not indicate that he had worked 250 hours for the Payor in April and May 2003. Instead, Mr. Savard's answer was [TRANSLATION] "End of sick leave".

- (iii) He was paid at a rate of \$15 an hour on the basis of a 50-hour week (10 hours a day, from Monday to Friday). I note that I find it implausible that Mr. Savard was able to work for 10 hours a day in November and December 2003, given the limited hours of daylight in a day during this time.
- (iv) He was paid his wages on the Thursday or Friday of each week. He received his pay at the office from Claude St-Onge or Camille Ouellet personally, in the form of cheques that he endorsed on the spot. Mr. St-Onge or Mr. Ouellet then gave him cash. Mr. Savard stated that he did not know why his wages had been paid to him in this way. I note that Ms. Léonard testified that the Payor had issued no cheques before June 23, 2003. In fact, Ms. Léonard testified that, after June 23, 2003, she had personally filled out all of the cheques drawn to the order of the Appellants concerned that were dated before June 23, 2003. Ms. Léonard's testimony in this regard seems credible, since the evidence also shows that the cheques used by the Payor in 2003 were delivered to it on June 6, 2003.
- (v) He received all of his work-related instructions (the "what", "where" and "when") from Claude St-Onge. Mr. Savard added that his hours of work had been calculated by Mr. St-Onge. I emphasize that the evidence (see Exhibit I-27) showed that Mr. St-Onge was not employed by the Payor throughout the entire period of Mr. Savard's alleged employment in 2003.
- (vi) He was in no way related to the Payor's sole shareholder.
- (vii) Camil Perron was his co-worker in November and December 2003. I note that, on June 3, 2008, Camil Perron stated, in the presence of Annette Melançon and Violet Arsenaault (Exhibit I-9) that he had worked at the same work

site as Mr. Savard in September 2003. Yet, the Payor's payroll journal (Exhibit I-27) indicates that Mr. Savard did not work in September 2003. In fact, this payroll journal indicates that, in the fall of 2003, Mr. Savard only worked for the Payor in November and December 2003.

[9] I point out that it is very difficult for me to assign any probative value to Mr. Savard's testimony given that not only was his testimony generally vague and unspecific, it was contradicted on a number of points by the documentary evidence and by other testimonies. As well, as emphasized below, I found that Mr. Savard's testimony was quite simply implausible in certain respects.

[10] The testimony of Gaston Lévesque may be summarized as follows:

- (i) He was hired by Claude St-Onge.
- (ii) He worked throughout his period of employment as the operator of a skidder belonging to the Payor, on woodlots near the towns of Kedgwick and Campbellton, New Brunswick. I note that, on February 6, 2008, Mr. Lévesque told Charles Albert that he had worked for the Payor in Quebec's Matapédia region.
- (iii) He was paid at a rate of \$15 an hour on the basis of a 50-hour week (10 hours a day from Monday to Friday).
- (iv) He was paid his wages on Thursday or Friday each week. He received his wages in the forest from Claude St-Onge in person and by cheque, the first of which was returned for insufficient funds. Afterwards, he also received his pay in the form of cheques that he endorsed on the spot. Mr. St-Onge then gave him cash. I note that the cheques drawn by the Payor to the order of Mr. Lévesque, filed in evidence as Exhibit I-7, provide no indication whatsoever that the first cheque was deposited at Mr. Lévesque's bank and returned for insufficient funds.
- (v) Throughout his period of employment, he resided for free at the Payor's head office in Kedgwick. In this respect, I point out immediately that Donald St-Onge (Claude St-Onge's cousin)

testified that Mr. Lévesque was actually staying in a rooming house owned by Lionel Couturier.

- (vi) He travelled to work alone in his truck. Every so often, Donald St-Onge travelled with him. I stress immediately that Claude St-Onge testified that he had travelled regularly with Mr. Lévesque. I also emphasize that during a telephone conversation on February 26, 2009, in the presence of Mr. Lévesque's lawyer, Mr. Lévesque told Ms. Louise Boudreault (appeals officer) that he travelled alone to work. I further note in this regard that Alain Cyr also told Ms. Boudreault that he had travelled with Mr. Lévesque in the course of his work.
- (vii) He had no co-workers, but from time to time he saw Arsène Thibault at the sites where he worked. I note that, on February 28, 2009, Mr. Lévesque told Ms. Boudreault that he had travelled alone and had worked alone at the work sites. I also note that Camille Pelletier, Camil Perron, Alain Cyr and Claude St-Onge all testified or previously stated having worked at the same work sites as Gaston Lévesque (see Exhibits I-9, I-22, I-20, I-18 and A-6).
- (viii) He was not related to the Payor's sole shareholder.
- (ix) He received all of his work-related instructions (the "what", "where" and "when") from Claude St-Onge.

[11] I point out that it is very difficult for me to assign any probative value to Mr. Savard's testimony given that not only was his testimony generally vague and unspecific, it was contradicted on a number of points by the documentary evidence or by other statements or testimonies.

[12] The testimony of Albert Ouellet (brother of the Payor's sole shareholder) may be summarized as follows:

- (i) He was hired by Claude St-Onge.
- (ii) He was employed by the Payor during the relevant periods (from June 23 to October 3, 2003) to purchase woodlots for the

Payor. However, on October 16, 2003, June 3, 2008, December 12, 2007, and October 6, 2007, Mr. Ouellet stated that he had been hired by the Payor as a logger (see Exhibits I-10, I-11, I-12 and I-13).

- (iii) He was paid at a rate of \$15 an hour on the basis of a 50-hour week (10 hours a day from Monday to Friday).
- (iv) He was paid his wages every week. The first cheques drawn by Payor to the order of Mr. Ouellet were returned for insufficient funds. After that, he received his wages in the form of cheques that he endorsed on the spot. He was then given cash. I note that the cheques from the Payor drawn to the order of Mr. Ouellet (see Exhibit I-14) give no indication that the first cheques were deposited at a bank and that they were returned for insufficient funds. I emphasize that Exhibit A-11, filed in evidence by Mr. Ouellet to show that the Payor had made a not-sufficient-funds cheque out to him, in no way shows that the not-sufficient-funds cheques in question were drawn by the Payor. Last, I emphasize in this regard that Mr. Ouellet previously stated that he had cashed the cheques himself (see Exhibit I-13), that he had deposited the cheques at the Caisse populaire de Kedgwick (see Exhibit I-10, question 7) and that the Payor did not cash the cheque for him and did not pay him in cash afterwards (see Exhibit I-10, question 8).
- (v) Every morning, he went to the Payor's head office for his instructions from Claude St-Onge. I note that Ms. Légaré (who testified that she was permanently employed at the Payor's head office at the time) told Ms. Boudreault that she had never seen Mr. Ouellet work at the office.
- (vi) He received all of his work-related instructions (the "what", "where" and "when") from Claude St-Onge. However, he stated previously (see Exhibit I-10, question 12) that his brother had been the one who managed the everyday operations and made the decisions.

[13] I point out that I assigned little probative value to Mr. Ouellet's testimony. Indeed, by making statements that are vague, ambiguous, unverifiable, and

contradicted by his previous statements, the documentary evidence and other testimonies, Mr. Ouellet surely cannot have hoped to satisfy me that he truly worked for the Payor during the relevant periods. Mr. Ouellet failed to call as witnesses the persons he contacted to purchase their woodlots, whereas he could have done so. The fact that he did not leads me to conclude that the evidence of the witnesses in question would have been unfavourable to him. Mr. Ouellet's explanations for his contradictory statements have not satisfied me that the Payor forced him to make false representations. In fact, he felt threatened at the time. Since Mr. Ouellet's testimony in this regard was more than simply vague and unspecific, I did not accept it. Indeed, Mr. Ouellet did not identify the person who uttered these threats. He did not provide any specifics as to the nature of these alleged threats.

[14] The testimony of Donald St-Onge (cousin of Claude St-Onge) may be summarized as follows:

- (i) He was hired by Claude St-Onge;
- (ii) During the relevant period (in this case, from July 7 to October 10, 2003), he operated a skidder belonging to the Payor and felled trees with his chainsaw. Donald St-Onge added that he had also cut firewood. On June 4, 2008, when asked to describe his tasks, Donald St-Onge answered [TRANSLATION] "I was a chainsaw logger"(see Exhibit I-20). I also note that Charles Édouard Albert testified that none of the Appellants had told him that they had cut firewood.
- (iii) He was paid at a rate of \$15 an hour on the basis of a 50-hour week (10 hours a day from Monday to Friday).
- (iv) He was paid his wages each week in the form of cheques that he cashed at the Caisse populaire de Kedgwick. Donald St-Onge's testimony in this regard is consistent with his previous statements (see Exhibits I-19 and I-20). I note that, on June 4, 2008, Donald St-Onge stated that his wages had been given to him by [TRANSLATION] "Claude St-Onge, at the Kedgwick office, every Friday" (see Exhibit I-20). However, on December 13, 2007, Donald St-Onge stated in this regard that his wages had been given to him in the woods by Claude St-Onge every Friday (see Exhibit I-19, question 18). Last, I

emphasize that the cheques drawn by the Payor to the order of Donald St-Onge (see Exhibit I-21) in no way indicate that they were cashed at the Caisse populaire de Kedgwick. However, I note that all of the cheques were endorsed by Donald St-Onge.

- (v) He received all of his work-related instructions (the "what", "where" and "when") from Claude St-Onge, and those instructions were relayed to him by Mr. Lévesque when they worked together.
- (vi) His co-workers were Mr. Lévesque and Mr. Pelletier. On cross-examination, Donald St-Onge stated that he had seen Arsène Thibault repair the Payor's machine in the woods. However, on December 13, 2007, Donald St-Onge stated that his co-workers had been [TRANSLATION] "Ti-boy Lévesque (bulldozer operator), Gaston Lévesque (skidder and chainsaw) and Richard (Bebé) Kedgwick (loader)" (see Exhibit I-19, question 9). I note that Ti-Boy Lévesque and Richard (Bebé) Kedgwick did not work for the Payor in 2003.
- (vii) Donald St-Onge was not related to the Payor's sole shareholder.
- (viii) His Record of Employment for 2003 was given to him at the Payor's head office by Ms. Légaré. However, on December 13, Mr. St-Onge stated that he went to pick up his Record of Employment at Claude St-Onge's home (see Exhibit I-19, question 21).

[15] I point out that I assigned little probative value to Donald St-Onge's testimony. Indeed, by making statements that are vague, ambiguous, contradictory, and contradicted by the documentary evidence and other testimonies, Mr. Donald St-Onge surely cannot have hoped to satisfy me that he truly worked for the Payor during the relevant periods. Mr. Donald St-Onge could have called, among others, Claude St-Onge and the owners of the land where he worked during the relevant periods as witnesses, and he was in a position to do so. The fact that he did not leads me to conclude that the evidence of the witnesses in question would have been unfavourable to him.

[16] The testimony of Camil Perron may be summarized as follows:

- (i) He was hired by Camille Ouellet.
- (ii) He was hired by the Payor as a logger.
- (iii) He was paid at a rate of \$15 an hour on the basis of a 50-hour week (10 hours a day, from Monday to Friday). I note that, on June 3, 2008, Mr. Perron stated that in the fall, despite the fact that he did not work for 10 hours a day (given the number of daylight hours during that time), he was paid on a basis of 10 hours a day (see Exhibit I-9).
- (iv) He was paid his wages on the Friday of each week. He received his wages in the woods from Claude St-Onge in person, in the form of cheques that he endorsed on the spot. Mr. St-Onge then gave him cash. I emphasize that, on December 13, 2007, Mr. Perron stated that he had received his wages on the Friday of each week from Claude St-Onge and Camille Ouellet in person, also in the woods (Exhibit I-8, question 18).
- (v) He was not related to the Payor's sole shareholder.
- (vi) He received all of his work-related instructions (the "what", "where" and "when") from Claude St-Onge. I note that, on June 3, 2008, Mr. Perron stated that his work had been supervised [TRANSLATION] "now and then" by Camille Ouellet and that Mr. Ouellet had also determined his tasks and work schedule (Exhibit I-9).
- (vii) He cut an average of a [TRANSLATION] "vanload" of wood a day. However, on June 3, 2008, he stated that he had cut an average of two [TRANSLATION] "vanloads" of wood a day.
- (viii) Over the period from August 2003 to October 2003, his co-worker was Gaston Lévesque and, during November and December of that same year, his co-worker was Yvon Savard. However, on June 3, 2008, he stated that Yvon Savard had collected the wood he had cut in September, whereas the payroll journal shows clearly that Mr. Savard had not worked in September 2003.

- (ix) He paid for the expenses related to the chain saw rental. I stress that he filed evidence substantiating his statement to that effect.
- (x) He received his Record of Employment by mail. However, on December 13, 2007, he stated that Martine Léonard had given him his Record of Employment at the Payor's head office (Exhibit I-8).

[17] I point out that I assigned little probative value to Mr. Perron's testimony. Indeed, by making statements that are vague, ambiguous, contradictory, and contradicted, he surely cannot have hoped to satisfy me that he truly worked for the Payor during the relevant periods. Mr. Perron explained that his contradictory statements result from his illiteracy. I emphasize that neither did Mr. Perron inform Mr. Melançon and Violet Arsenault of his illiteracy on June 3, 2008, nor did he say as much to the investigators on December 13, 2007. I also note that, before Mr. Perron signed each statement (Exhibits I-8 and I-9), the investigators read out the answers they had received from Mr. Perron, and those answers were co-signed by one of the investigators. Mr. Perron was able to read his name typed on Exhibit A-10, which he filed in evidence. Last, Mr. Perron could have called as witnesses the owners of the lots where he worked during the relevant periods. Those persons could have confirmed that they granted the Payor stumpage rights during the relevant periods. Mr. Perron could also have called Claude St-Onge and Camille Ouellet as witnesses. He did not do so. The fact that he did not leads me to conclude that the evidence of the witnesses in question would have been unfavourable to him.

[18] The testimony of Camille Pelletier may be summarized as follows:

- (i) He was hired by Camille Ouellet.
- (ii) He was hired by the Payor as the operator of a power ram, belonging to the Payor, to make roads on the woodlots. In this regard, I stress that Charles Édouard Albert testified that Mr. Pelletier refused to answer his questions at the meeting on December 13, 2007, on the pretext that he had not worked for Camille Ouellet in 2003. Moreover, I note in this regard that, some time later, Mr. Pelletier signed a solemn affirmation in the presence of Claire Bossé (Exhibit I-18), which reads as follows:

[TRANSLATION]

...

that I worked as follows:

For 22/4/02–26/7/02 — It is possible that I worked for Alain Maltais; I am not saying that I did not.

For 2003

Worked from April 28 to May 9/03 — Clôtures St-Pierre. As I recall, I continued with Jacques St-Pierre right after May 9/03. I did not stop before December/03. For the period from June 2, 2003, to September 26, 2003, Jacques sent me to work in the wood with Jacques St-Pierre's dozer; I always received my wages from Jacques St-Pierre, never received wages from Camil Ouelette in 2003. If I did receive any, it would have been in 2002.

- (iii) In the course of his work, he saw Donald St-Onge and Gaston Lévesque. However, on October 24, 2008, he stated that he was unable to identify his co-workers.
- (iv) He was paid at a rate of \$15 an hour on the basis of a 50-hour week.
- (v) His wages were paid to him each week in the form of cheques that he endorsed on the spot. Once the cheque was endorsed, he was given cash.
- (vi) He received all of his work-related instructions (the "what", "where" and "when") from Claude St-Onge.

[19] I note that I assigned little probative value to Mr. Pelletier's testimony, given that his statements were contradictory, to say the least.

[20] The testimony of Sylvie Malenfant (widow of Arsène Thibault) may be summarized as follows:

- (i) Arsène Thibault died in 2009.

- (ii) The answers on the questionnaire were written by her but dictated by Arsène Thibault (shortly before he died), since he was gravely ill at the time.

[21] I note that, at question 8 of the questionnaire filed in evidence as Exhibit A-6, Mr. Thibault stated that Albert Ouellet had been working at the same time as he had been working as a logger. I note that Albert Ouellet testified that he had never performed service as a logger for the Payor. I also note that Arsène Thibault had also stated a number of times that, on December 12, 2007, Albert Ouellet had been one of the Payor's loggers and that they had worked for the Payor at the same time (see Exhibit I-22, questions 5 and 6).

[22] I note that Arsène Thibault stated that, for his first weeks of employment, he had received his wages in the form of cheques that ended up being returned for insufficient funds (see question 19 of Exhibit I-22 and question 22(b) of Exhibit A-6). However, the 14 cheques drawn by the Payor to the order of Mr. Thibault, filed in evidence as Exhibit I-23, do not in any way indicate that they were deposited at the bank and returned for insufficient funds. These cheques were, however, endorsed by Mr. Thibault. Last, I note that the first cheque drawn by the Payor to the order of Mr. Thibault, on July 4, 2003, was not only endorsed by Mr. Thibault but was also signed by him for the Payor.

[23] I further note that Mr. Thibault stated having occasionally worked Saturdays (see question 17(a) of Exhibit A-6). Regardless, the Payor's payroll journal (Exhibit A-27) indicates that Mr. Thibault did not work for the Payor on Saturdays during the relevant periods.

[24] In addition, Mr. Malenfant filed in evidence, as Exhibit A-7, a bank statement of Mr. Thibault which she claims shows that her spouse truly had worked during the relevant period because significant sums had been credited to their account.

[25] Carole Thibault (daughter of the late Arsène Thibault) essentially testified as follows:

- (i) During the relevant periods, she lived with her father and was aware that her father had worked, during this period, for about 10 hours a day for Claude St-Onge. However, she stated that she did not know the nature of the service that her father had then performed for Claude St-Onge.

- (ii) However, she once saw her father work at Mr. St-Onge's garage.

[26] The Appellant's evidence has failed to satisfy me that Mr. Thibault truly worked for the Payor during the relevant periods. The contradictions identified above are too significant.

[27] The testimony of Martine Léonard may be summarized as follows:

- (i) She was hired by Claude St-Onge and Camille Ouellet.
- (ii) She was hired primarily as a secretary. As such, she prepared the cheques drawn by the Payor and the workers' Records of Employment. She also bargained over lots for the Payor. In addition, the Payor had given her the responsibility of doing the janitorial work at its head office. She also did the bookkeeping of the Payor's payroll journal. Last, she testified that she had painted the Payor's premises. I emphasize in this regard that, on December 11, 2007, she gave the following answer to the question [TRANSLATION] "What kind of work did you do? Be specific.": [TRANSLATION] "Bookkeeping, bank deposits at Kedgwick, went to pick up cheques at Bathurst, Parent at St-Quentin" (see Exhibit I-15, question 6). I also note that, on June 5, 2008, she stated that her tasks were the following: "To do wages, enter people (on the TD1s) of the foreman, Claude St-Onge. I prepared envelopes of cash for the employees' wages. To take the cheques to the mills. I kept the invoices and filed them. I painted. I would telephone the mills to check the price of wood. . . ." (see Exhibit I-8). I also note that Ms. Boudreault testified, in response to the question regarding the nature of her tasks, that Ms. Léonard had never told her (during the telephone conversation on September 5, 2008) about having done janitorial work, painting, bargaining over lots or bookkeeping.
- (ii) She prepared all of the cheques drawn by the Payor to the order of its employees and dated before the start of her employment (in this case, June 23, 2003) and the Records of Employment of the Payor's employees dated before June 23, 2003, which were

thus drawn retroactively. I stress that this fact was never mentioned to Ms. Boudreault during the telephone interview on September 5, 2008.

- (iii) During the time of her employment, she made the entries in the Payor's payroll journal for the period before June 23, 2003. I emphasize that Ms. Léonard never mentioned this fact to Ms. Boudreault when questioned on the subject during the telephone interview on September 5, 2008.
- (iv) At Claude St-Onge's request, she continued to work for the Payor for free after she was laid off. I point out that this is not what Ms. Léonard told Ms. Boudreault during the telephone interview of September 5, 2008. Instead, she told Ms. Boudreault that Camille Ouellet was the one who had made that request of her.
- (v) She had gone to the Caisse populaire de Kedgwick to have stamped the cheques drawn by the Payor to the order of its employees in 2003, which had been endorsed by the Payor. Ms. Léonard explained that those cheques were kept by the Payor as proof of payment of its employees' wages. I emphasize that there is no evidence that the cheques (drawn by the Payor in 2003 to the order of its employees), filed in evidence, were stamped by the Caisse populaire de Kedgwick. In any case, I would have very much liked to have received one good reason from Ms. Léonard for having the cheques stamped by the Caisse.
- (vi) She went to get cash at the Caisse populaire de Kedgwick. I note that the evidence showed that, in 2003, the only persons authorized to make withdrawals from the Payor's bank account were Camille Ouellet and Alain Maltais. It would have been very interesting to hear the testimonies of the employees of the Caisse populaire de Kedgwick on this subject.
- (vii) Her first paycheque was returned for insufficient funds. However, there is no evidence that Ms. Léonard's first paycheque, filed in evidence as Exhibit I-26, was a not-sufficient-funds cheque.

- (viii) She went, among other places, to the offices of the Forestry Syndicate to pick up cheques drawn by the Syndicate to the order of the Payor as payment for wood sold by the Payor. I note that Ms. Boudreault testified in this regard that she went to verify Ms. Léonard's statement to this effect with the Forestry Syndicate and that Jim Couture (head of accounts payable for the Forestry Syndicate) had told her that he did not know Ms. Léonard. Once again, it would have been very helpful if Ms. Léonard had called the relevant witnesses to corroborate her statements in this regard and thus establish her credibility.
- (ix) She worked alone at the Payor's offices. However, Ms. Léonard testified that Sylvette St-Onge had occasionally worked at the Payor's offices. I note that, on September 5, 2008, Ms. Léonard failed to mention this fact to Ms. Boudreault during the telephone interview. I note that Mr. Albert Ouellet also told Ms. Boudreault that he had spent 80 percent of his work hours at the Payor's offices.

[28] I point out that it is very difficult for me to assign any probative value to Ms. Léonard's testimony. Indeed, by making statements that are vague, ambiguous, unverifiable, contradictory, and contradicted by the documentary evidence and other credible testimonies, she surely cannot have hoped to satisfy me that she truly worked for the Payor during the relevant periods.

[29] The testimony of Alain Cyr may be summarized as follows:

- (i) Claude St-Onge hired him.
- (ii) He worked during the relevant periods as the operator of a power ram belonging to the Payor. Mr. St-Onge asked him to make forest trails on a number of woodlots. I emphasize that Mr. Cyr's testimony regarding the sites where he allegedly worked and the number of days during which he allegedly worked was vague, unspecific and unverifiable, to say the least. Mr. Cyr could have called Mr. Onge, or even the owners of those sites, to testify. He did not do so. From that, I infer that these testimonies would have been unfavourable to him.

- (iii) Mr. Arsenault repaired the power ram that Mr. Cyr had operated, at the sites where Mr. Cyr worked. He also saw Mr. Lévesque working at one of the sites where he worked.
- (iv) He was paid at a rate of \$15 an hour on the basis of a 50-hour week.
- (v) He was paid his wages each week. He received his pay in the form of cheques that he endorsed on the spot. He was then given cash.

[30] I accept from Charles Édouard Albert's testimony that he was present at the meeting during which Andrea Boulay (an alleged employee of the Payor in 2003) had admitted that Claude St-Onge had given her a Record of Employment, even though she had not worked for the Payor, and signed an affirmation to that effect (Exhibit I-25). Mr. Albert also testified that Guy Côté (another alleged employee of the Payor) had told him that he had not performed services for the Payor but had paid a sum of money to obtain a false Record of Employment in order to apply for Employment Insurance benefits.

Analysis and conclusion

[31] The Appellants had the burden of demonstrating that they truly worked for the Payor during the relevant periods. The bulk of the evidence submitted by the Appellants rested, for the most part, on their testimonies. As stated above, the Appellants (except for Mr. Cyr) could not hope to satisfy me that they had truly worked for the Payor by making statements that were generally vague, unspecific, unverifiable, contradictory, and contradicted on many points by the documentary evidence and by other credible testimonies.

[32] I would add that the Appellants failed to call certain persons as witnesses (for example, Claude St-Onge, Camil Ouellet, the owners of the woodlots on which they allegedly worked or even the independent truck drivers who allegedly transported the wood to the mills), whereas they could have done so. The fact that they did not leads me to conclude that the evidence of the witnesses in question would have been unfavourable to them.

[33] Last, the following elements also suggest to me that the Appellants did not work for the Payor during the relevant periods:

- (i) First, I find it implausible that all of the employees received the same earnings in 2003, regardless of the nature of their tasks and their years of experience.
- (ii) I find it equally implausible that, in 2003, the Payor's employees had an absenteeism rate of zero.
- (iii) I have a very hard time understanding how the Payor's employees could have worked for 10 hours a day in November and December 2003, given the number of daylight hours during that time of year.
- (iv) All of the Appellants testified that they were supervised by Claude St-Onge. Who, then, was supervising the Appellants outside the period from June 23 to October 3, 2003? I note that Claude St-Onge's period of employment was from June 23 to October 3, 2003.
- (v) Mr. Savard (a skidder operator) was laid off by the Payor on May 31, 2003, for lack of work. However, shortly after Mr. Savard was laid off, the Payor hired a number of other skidder operators (see Exhibits I-27 and I-28).
- (vi) Mr. Savard allegedly began working for the Payor on April 13, 2003, as a skidder operator. I find it implausible that Mr. Savard gathered up logs during the period from April 19 to May 31, 2003, since the Payor had employed no loggers before and during this time.
- (vii) From February 3 to February 23, 2003, no workers were on the payroll, but the Payor had sales totalling \$52,101 during that time. From April 11 to May 30, 2003, only one worker was on the Payor's payroll, and yet the Payor had wood sales totalling \$170,087 during that time.
- (ix) The Payor terminated Martine Léonard's employment for lack of work, whereas, according to the payroll of the Payor, it still had 14 employees. Therefore, after Ms. Léonard was laid off, who performed the numerous tasks allegedly given to her?

- (x) The journal entries and the numerical sequence of the cheques drawn by the Payor to the order of the employees (same handwriting with the same pen) suggest to me that the payroll journal was filled out retroactively and all at once to cover up the Payor's scheme.
- (xi) The evidence showed that, in point of fact, the Appellants had been paid in cash. Martine Léonard explained that the Payor had drawn cheques to the order of its employees (who endorsed those cheques on the spot) for the sole purpose of having proof of payment of the earnings paid to its employees. In my opinion, this very complex method of paying wages leads me to believe that it was instead intended to serve as a cover-up for the Payor's scheme. A simple receipt from each employee to acknowledge having received the wages would have provided sufficient proof of payment.

[34] Mr. Saindon provided an explanation for his clients' contradictory statements: his clients had been unable to reread their written statements (their answers which had been taken down in writing by CRA or Service Canada representatives) since its clients were, for all intents and purposes, illiterate. His clients had also been so upset by the fact that they had been called to and questioned on the premises of the Royal Canadian Mounted Police ("RCMP") that they were not truly clear-headed when answering the questions of the CRA or Service Canada representatives. In this respect, I note that only Camil Perron testified that he was illiterate. I emphasize that Mr. Perron has failed to satisfy me of his condition, given that he was able to identify his name (printed) on the document filed in evidence as Exhibit A-10. Furthermore, Charles-Albert Édouard, Annette Melançon, Nathalie Bujold and Ronald Roy, whose credibility and good faith cannot be doubted, testified at great length on how they conducted their interviews with the Appellants. In that regard, they satisfied me that the written answers on the questionnaires filed in evidence reflected the verbal answers given by the Appellants concerned during the interviews, especially since the Appellants had the opportunity to correct their verbal answers when the questions and answers were read aloud by the CRA or Service Canada representatives before the Appellants signed their statements. What is more, the testimonies of Mr. Albert, Ms. Melançon, Ms. Bujold and Mr. Roy satisfied me that in no way did they intimidate or try to intimidate the Appellants by calling them to the RCMP premises at St-Quentin and Campbellton. They explained, in this regard, that the Appellants had been called to the RCMP premises simply because the CRA had no

premises in those towns and they had been unable to find other suitable, available premises in those towns. I do not see how the mere fact of having been interviewed on those premises could upset an appellant to the point of losing the ability to think clearly, especially since there were no RCMP officers present during these interviews. I would add that the Appellants represented by Mr. Saindon did not strike me as persons who are easily intimidated.

[35] For all of these reasons, the appeals are dismissed.

Signed at Ottawa, Canada, on this 25th day of October 2011.

"Paul Bédard"

Bédard J.

Translation certified true
on this 14th day of November 2011.

Sarah Burns, Translator

CITATION:	2011 TCC 483
COURT FILE NOS.:	2009-1798(EI), 2007-1978(CPP), 2009-1772(EI), 2009-1879(CPP), 2009-2862(EI), 2009-2863(CPP), 2009-2327(EI), 2009-2328(CPP), 2009-2496(EI), 2009-2497(CPP), 2009-2303(EI) 2009-955(EI), 2009-1956(CPP), 2009-1519(EI), 2009-1565(CPP), 2009-1354(EI)
STYLES OF CAUSE:	ALBERT OUELLET v. M.N.R. MARTINE LÉONARD v. M.N.R. ESTATE OF ARSÈNE THIBAUT v. M.N.R. YVON SAVARD v. M.N.R. CAMIL PERRON v. M.N.R. ALAIN CYR v. M.N.R. CAMILLE PELLETIER v. M.N.R. DONALD ST-ONGE v. M.N.R. GASTON LÉVESQUE v. M.N.R.
PLACE OF HEARING:	Edmundston, New Brunswick
DATE OF HEARING:	August 15, 2011
REASONS FOR JUDGMENT BY:	The Honourable Justice Paul Bédard
DATE OF JUDGMENT:	October 25, 2011
APPEARANCES:	
For files 2009-1798(EI) and 2009-1878(CPP), 2009-1772(EI) and 2009-1879), 2009-2303(EI), 2009-1955(EI) and 2009-1956(CPP) and 2009-1519(EI) and 2009-1565(CPP):	The Appellants themselves
For files 2009-2862(EI) and 2009-2863(CPP), 2009-2327(EI) and 2009-2329(CPP), 2009-2596(EI) and 2009-2497(CPP) and 2009-1354(EI)	Denys Saindon
Counsel for the Respondent:	Stéphanie Côté Christina Ham

COUNSEL OF RECORD:

For files 2009-2862(EI) and 2009-2863(CPP), 2009-2327(EI) and 2009-2329(CPP),
2009-2596(EI) and 2009-2497(CPP) and 2009-1354(EI):

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