

Docket: 2011-2155(IT)G

BETWEEN:

DIMANE ENTERPRISES LTD.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeal heard on March 10, 2014, at Calgary, Alberta.

Before: The Honourable Justice Steven K. D'Arcy

Appearances:

Counsel for the Appellant: Matthew Clark  
Counsel for the Respondent: Gergely Hegedus  
Darcie Charlton

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**AMENDED JUDGMENT**

In accordance with my attached **Amended** Reasons for Judgment, the appeals with respect to the reassessments made under the *Income Tax Act* for the taxation years ending October 31, 2004 and October 31, 2005 are dismissed.

Costs are awarded to the Respondent.

**This Amended Judgment is issued in substitution of the Judgment dated November 10, 2014.**

Signed at Ottawa, Canada, this 18<sup>th</sup> day of November 2014.

“S. D’Arcy”

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D’Arcy J.

Citation: 2014 TCC 334  
Date: **20141118**  
Docket: 2011-2155(IT)G

BETWEEN:

DIMANE ENTERPRISES LTD.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **AMENDED REASONS FOR JUDGMENT**

D'Arcy J.

[1] The issue in the current appeal is whether the Appellant is entitled to deduct amounts it allegedly paid as contributions to an employee profit-sharing plan.

[2] Richard Arab is the president and sole director of the Appellant. Mr. Arab is a professional engineer who has worked in the Alberta oil and gas industry for over 35 years. In 2002, he retired from his employment with an oil and gas company.

[3] On June 30, 2002, Mr. Arab incorporated the Appellant to carry on the business of providing consulting services to companies operating in the oil patch. During the relevant period, Mr. Arab, his spouse Jeannette Arab and their children Jason, Lauren, Kathryn and Jonathan were the shareholders of the Appellant.

[4] The company provided the majority of its services to major oil and gas companies. The services involved project management, production operations, joint venture work, and property reviews. The only office of the Appellant was located in a room in the Arabs' residence.

[5] Mr. Arab testified that during the relevant period each of his four children was an employee of the Appellant. The Respondent does not accept that the four children were employees of the Appellant.

[6] In 2004, Jason was 23 years old, Lauren was 21 years old, Kathryn was 14 years old and Jonathan was 13 years old.

[7] Mr. Arab testified that the Appellant paid Jason wages of \$1,200 in each of 2004 and 2005. His duties were to mow the lawn and shovel the walk in front of their home. Lauren was also paid wages of \$1,200 in each of 2004 and 2005. Her primary duty was to make some journal entries in the books of the Appellant. I heard testimony that she also ran computer simulations for the company. I have given no weight to this portion of Mr. Arab's testimony since the software was not owned by either the Appellant or Lauren.

[8] Kathryn and Jonathan were paid wages of \$600 in each of 2004 and 2005. Kathryn's duties were to clean the Appellant's office and sort the mail. The mail included family mail and mail for the Appellant. Jonathan's duties were to shred documents, take out the garbage, "crop" some pictures and perform some internet searches.

[9] Mr. Arab testified that his former employer provided its retiring employees with a seminar on various issues having to do with setting up one's own company. One of the persons he met at the seminar was Laura Nypower. He subsequently retained Ms. Nypower to provide advice with respect to the establishment of the Appellant. It appears that Ms. Nypower suggested that the Appellant establish an Employee Profit-Sharing Plan ("EPSP"). Mr. Arab testified that he liked the EPSP because it could "handle" income splitting and because of the fact that money that "I would be paying out through the EPSP was RRSP eligible".<sup>1</sup>

[10] The Appellant subsequently executed a document entitled "Employee Profit Sharing Plan" (the "EPSP Document").<sup>2</sup>

[11] The EPSP Document provides that the Appellant's EPSP operates as follows:

- The Directors of the Appellant appoint a committee of up to three individuals to administer the plan (the "Committee").<sup>3</sup>

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<sup>1</sup> Transcript at pages 13-14, Testimony of Richard Arab.

<sup>2</sup> Exhibit A-2.

<sup>3</sup> Exhibit A-2, clause 9.05.

- A person becomes a participant in the EPSP if selected in writing by the Committee.<sup>4</sup>
- The Appellant enters into a trust agreement with trustees (the “Trustees”), pursuant to which the Trustees hold in trust any contributions made by the Appellant under the EPSP (the “Trust”).<sup>5</sup>
- The Board of Directors of the Appellant determines for each calendar year the amount of the Appellant’s contributions to the EPSP. The Appellant pays the contributions to the Trustees out of the accumulated undistributed profits of the Appellant for fiscal periods of the Appellant beginning in or prior to the calendar year in question.<sup>6</sup>
- The Trustees allocate all income received by the EPSP in each calendar year to the participants in accordance with the allocation determined by the Committee under clause 6.02. If the Committee does not make an allocation, the Trustees are to allocate the amounts as provided for in clause 6.03.<sup>7</sup>
- The Trustees are to establish separate accounts to reflect each participant’s interest under the EPSP.<sup>8</sup>
- The Committee determines, in its sole discretion, the amount and timing of distributions to the participants. The Trustees cannot make such distributions until they receive a direction to do so from the Committee.<sup>9</sup>

[12] The Appellant entered into an agreement with Richard and Jeannette Arab pursuant to which Richard and Jeannette agreed to be the trustees of a trust established to hold and distribute the property of the EPSP (the “Trust Agreement”).<sup>10</sup> Clause 5 of the Trust Agreement provides that the Trustees shall only disburse funds of the Trust after receiving the written directions of the

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<sup>4</sup> Exhibit A-2, clause 3.02.

<sup>5</sup> Exhibit A-2, clauses 1.02 and 2.01(n), (o), (p) and (q).

<sup>6</sup> Exhibit A-2, clause 4.01.

<sup>7</sup> Exhibit A-2, clause 6.01.

<sup>8</sup> Exhibit A-2, clause 6.04.

<sup>9</sup> Exhibit A-2, clause 8.01.

<sup>10</sup> Exhibit A-4.

Committee, which are to include a certification to the Trustees that the directions are in accordance with the terms of the EPSP Document.

[13] On the basis of the testimony of Mr. Arab, I have concluded that, notwithstanding the language of the EPSP Document and the Trust Agreement, the following occurred:

- Mr. Arab, as the sole director of the Appellant, passed a resolution appointing himself as the Committee for the purposes of the EPSP. The resolution required the Committee to determine in each year the eligible participants in the EPSP and “the allocation of Contribution[s] to be made to the Trustee in respect of each fiscal period of the [Appellant]”.<sup>11</sup>
- Richard Arab opened a separate bank account for the EPSP.
- Richard Arab, as director of the Appellant, determined each year how much money the Appellant paid into the EPSP’s bank account.
- Richard Arab, as director of the Appellant, determined at the end of each fiscal year of the Appellant, the participants under the EPSP.<sup>12</sup>
- Richard Arab, after discussing the matter with Jeannette Arab, allocated the amounts paid by the Appellant into the EPSP to the individual participants on an arbitrary basis.<sup>13</sup> The allocations were not designed to recognize the contributions of the eligible participants to the profitability of the Appellant.<sup>14</sup>
- Richard Arab, after discussing the matter with Jeannette Arab, determined the amounts and timing of payments out of the EPSP’s bank account.<sup>15</sup>

[14] The following occurred with respect to the Appellant’s 2004 taxation year:

- On June 7, 2004, the Appellant transferred \$45,000 to the EPSP’s bank account.

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<sup>11</sup> Exhibit A-3.

<sup>12</sup> Transcript at pages 63 and 64, Testimony of Richard Arab.

<sup>13</sup> Transcript at pages 65, 70, 74 and 75, Testimony of Richard Arab.

<sup>14</sup> Transcript at page 71, Testimony of Richard Arab.

<sup>15</sup> Transcript at pages 61 and 74, Testimony of Richard Arab.

- On June 8, 2004, Richard Arab, as a trustee of the Trust, allocated and distributed the \$45,000 by paying \$15,000 to each of Jeannette, Jason and Lauren.<sup>16</sup>
- Mr. Arab, as the sole director of the Appellant, passed a resolution effective the 30th day of October 2004 appointing the following as participants in the plan for the 2004 calendar year:
  - Richard Arab
  - Jeannette Arab
  - Kathryn Arab
  - Jonathan Arab
  - Jason Arab
  - Lauren Arab
- The resolution also allocated \$130,000 to the EPSP for the fiscal year of the Appellant ending October 31, 2004 and provided that the Trustees were to allocate such amount to the participants.<sup>17</sup>
- On December 19, 2004, Richard Arab, as a trustee of the Trust, allocated \$24,000 to each of Kathryn and Jonathan by writing cheques payable to each of them.<sup>18</sup> Richard Arab then deposited the two cheques totalling \$48,000 into bank accounts he controlled.
- On December 20, 2004, the Appellant transferred \$48,000 to the EPSP's bank account.<sup>19</sup>
- On December 22, 2004, the Appellant transferred \$10,000 to the EPSP's bank account.<sup>20</sup>

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<sup>16</sup> Exhibit R-3.

<sup>17</sup> Exhibit A-13.

<sup>18</sup> Exhibit R-1.

<sup>19</sup> Exhibit R-3.

<sup>20</sup> Exhibit R-3.

- On December 23, 2004, Richard Arab, as a trustee of the Trust, allocated and distributed the \$10,000 by paying the amount to Jeannette.<sup>21</sup>
- On January 4, 2005, the Appellant transferred \$27,000 to the EPSP's bank account.<sup>22</sup>
- On January 5, 2005, Richard Arab, as a trustee of the Trust, allocated and distributed the \$27,000 by paying the amount to Richard Arab.<sup>23</sup>

[15] In summary, Richard, after discussions with Jeannette, allocated the \$130,000 transferred by the Appellant to the EPSP in respect of its 2004 fiscal year as follows: \$27,000 to Richard, \$25,000 to Jeannette, \$24,000 to each of Kathryn and Jonathan and \$15,000 to each of Jason and Lauren.

[16] The following steps were undertaken with respect to the Appellant's 2005 taxation year:

- On April 6, 2005, the Appellant transferred \$30,000 to the EPSP's bank account.<sup>24</sup>
- On April 7, 2005, Richard Arab, as a trustee of the Trust, allocated \$10,000 to each of Richard and Jeannette, and \$5,000 to each of Kathryn and Jonathan.<sup>25</sup> The \$30,000 was distributed on April 7, 2005, with the \$10,000 allocated to each of Kathryn and Jonathan being deposited into bank accounts controlled by Richard Arab.
- Richard Arab, as the sole director of the Appellant, passed a resolution effective the 30th day of October 2005 appointing the following as participants in the plan for the 2005 calendar year:

- Richard Arab
- Jeannette Arab
- Kathryn Arab

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<sup>21</sup> Exhibit R-1.

<sup>22</sup> Exhibit R-3.

<sup>23</sup> Exhibit R-1.

<sup>24</sup> Exhibit R-3.

<sup>25</sup> Exhibit R-2.

– Jonathan Arab

- The resolution also allocated \$130,000 to the EPSP for the fiscal year of the Appellant ending on October 31, 2005 and provided that the Trustees were to allocate such amount to the participants.<sup>26</sup>
- On December 2, 2005, the Appellant made two transfers of \$30,000 to the EPSP's bank account.<sup>27</sup>
- On December 2, 2005, Richard Arab, as a trustee of the Trust, allocated \$30,000 to each of Kathryn and Jonathan by writing cheques payable to each of them.<sup>28</sup> Richard Arab then deposited the two cheques totalling \$60,000 into bank accounts he controlled.
- On January 3, 2006, Richard Arab, as a trustee of the Trust, allocated \$20,000 to each of Kathryn and Jonathan by writing cheques payable to each of them.<sup>29</sup> The two cheques totalling \$40,000 were deposited into bank accounts controlled by Richard Arab.
- On January 4, 2006, the Appellant transferred \$40,000 to the EPSP's bank account.<sup>30</sup>

[17] In summary, Richard, after discussions with Jeannette, allocated the \$130,000 transferred by the Appellant to the EPSP in respect of its 2005 fiscal year as follows: \$55,000 to each of Kathryn and Jonathan and \$10,000 to each of Jeannette and Richard.

[18] Richard Arab deposited the \$158,000 allocated to Kathryn and Jonathan in 2004, 2005 and January 2006 into bank accounts he controlled. Mr. Arab testified that the children, who would have been 13 and 14 at the time, had no access to the funds.<sup>31</sup>

[19] Richard Arab testified that he removed the money from these bank accounts as he incurred expenses for Kathryn and Jonathan. He noted that he made

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<sup>26</sup> Exhibit A-13.

<sup>27</sup> Exhibit A-14.

<sup>28</sup> Exhibit R-2.

<sup>29</sup> Exhibit A-7.

<sup>30</sup> Exhibit A-14.

<sup>31</sup> Transcript at pages 44-45, Testimony of Richard Arab.



payments out of the bank accounts two or three times a year. It appears that Mr. Arab wrote the cheques to himself.<sup>32</sup>

[20] Richard Arab provided the Court with a spreadsheet that he testified listed a number of the expenses he incurred on behalf of Kathryn and Jonathan.<sup>33</sup> The expenses were in respect of such things as clothing, family trips, minor hockey fees, haircuts, piano lessons, bed comforters, fees for extracurricular activities, movie tickets, dry cleaning, shoes, and electronics.

[21] Shortly after receiving their \$15,000 distribution in June 2004 from the EPSP, Jason and Lauren paid the money to their father, Richard Arab. Jason testified that he paid the money to his father to cover expenses incurred on his behalf, such as “some vehicle repairs, college tuition, vacation, and just minor - - or living expenses.”<sup>34</sup>

[22] Richard Arab testified that Lauren also paid him the money to reimburse him for expenses he had paid for her, such as car expenses and insurance and credit card payments.<sup>35</sup>

### Issues

[23] Counsel for the Respondent argued that the Appellant should not be allowed to deduct the amounts it transferred to the EPSP for the following three reasons:

- The Appellant’s EPSP was not a validly implemented employee profit-sharing plan. The terms of the plan were not complied with and there was no *bona fide* intention to comply with the terms of the plan.
- The EPSP was a sham.
- The contributions made by the Appellant to the EPSP were not reasonable and were not related to the Appellant’s business.

[24] Counsel for the Appellant argued that the Appellant’s EPSP was valid since it complied with the provisions of the *Income Tax Act* (the “Act”). He argued there

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<sup>32</sup> Transcript at page 47, Testimony of Richard Arab.

<sup>33</sup> Exhibit A-12.

<sup>34</sup> Transcript at page 123, Testimony of Jason Arab.

<sup>35</sup> Transcript at page 46, Testimony of Richard Arab.

was no sham since there is no evidence before the Court that anyone involved with the Appellant was operating with any level of deceit. With regard to reasonableness, counsel argued that section 67 of the *Act* does not apply to the current fact situation since the payments by the Appellant into the EPSP were allocations of profit, not outlays or expenses.

### The Law

[25] The term “employees profit sharing plan” is defined in subsection 144(1) of the *Act* as follows:

“*employees profit sharing plan*” at a particular time means an arrangement

(a) under which payments computed by reference to

- (i) an employer's profits from the employer's business,
- (ii) the profits from the business of a corporation with which the employer does not deal at arm's length, or
- (iii) any combination of the amounts described in subparagraphs (i) and (ii)

are required to be made by the employer to a trustee under the arrangement for the benefit of employees of the employer or of a corporation with which the employer does not deal at arm's length; and

(b) in respect of which the trustee has, since the later of the beginning of the arrangement and the end of 1949, allocated, either contingently or absolutely, to those employees

- (i) in each year that ended at or before the particular time, all amounts received in the year by the trustee from the employer or from a corporation with which the employer does not deal at arm's length,
- (ii) in each year that ended at or before the particular time, all profits for the year from the property of the trust (determined without regard to any capital gain made by the trust or capital loss sustained by it at any time after 1955),
- (iii) in each year that ended after 1971 and at or before the particular time, all capital gains and capital losses of the trust for the year,

. . . and

- (v) in each year that ended after 1991 and at or before the particular time, the total of all amounts each of which is an amount that may be deducted under subsection (9) in computing the employee's income because the employee ceased to be a beneficiary under the plan in the year.

[26] As my colleague Justice Hogan noted in *J.R. Saint & Associates Insurance Agencies Ltd. v. The Minister of National Revenue*,<sup>36</sup> three conditions must be satisfied before an arrangement will be considered to be an EPSP under subsection 144(1):

- (a) Payments must be computed by reference to the profits of the employer's business.
- (b) Such payments must be made to a trustee under the arrangement.
- (c) All amounts received by the trustee must be allocated each year by the trustee to the employees who are beneficiaries under the arrangement.

[27] The requirements are modified if an employer makes an election under subsection 144(10). This subsection provides that “[w]here the terms of an arrangement under which an employer makes payments to a trustee specifically provide that the payments shall be made ‘out of profits’, the arrangement shall, if the employer so elects in prescribed manner, be deemed, for the purpose of subsection (1), to be an arrangement under which payments computed by reference to the employer's profits are required.”

[28] Justice Webb of the Federal Court of Appeal, in *Gary Jackson Professional Corporation v. MNR*, summarized the effect of a subsection 144(10) election as follows:

If the election as provided in this subsection is made, and the arrangement specifically provides that the payments will be made from profits, the condition that the arrangement must provide that payments computed by reference to profits are required will be satisfied. . . .<sup>37</sup>

[29] The Appellant made an election under subsection 144(10).<sup>38</sup>

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<sup>36</sup> 2010 TCC 168 at para. 13.

<sup>37</sup> 2013 FCA 142, 2013 DTC 5108 at para. 10.

<sup>38</sup> Exhibit A-5.

[30] In my view, the only issue the Court needs to address is the issue of whether the Appellant's EPSP is a sham.

[31] In the first instance, I note that it is well established in Canadian law that a taxpayer is entitled to structure his affairs so as to minimize the Canadian taxes he pays.

[32] As the Supreme Court of Canada stated in *Shell Canada Ltd. v. Canada*,<sup>39</sup> “. . . [u]nless the Act provides otherwise, a taxpayer is entitled to be taxed based on what it actually did, not based on what it could have done, and certainly not based on what a less sophisticated taxpayer might have done.”

[33] Further, the question of whether provisions of the *Act* have been abused, which is relevant when one is considering the general anti-avoidance rule in section 245 of the *Act*, is not relevant when considering whether the transactions in question constitute a sham.

[34] When considering whether there is a sham, the Court focuses on whether the requisite element of deceit is present. The requisite element of deceit was set out by the Federal Court of Appeal in *2529-1915 Québec Inc. v. Canada*, where that Court stated the following:<sup>40</sup>

It follows from the above definitions that the existence of a sham under Canadian law requires an element of deceit which generally manifests itself by a misrepresentation by the parties of the actual transaction taking place between them. When confronted with this situation, courts will consider the real transaction and disregard the one that was represented as being the real one.

[35] The Federal Court of Appeal, in *Antle v. Canada*, made the following comments, which provide further guidance on the requisite element of deceit:<sup>41</sup>

. . . The required intent or state of mind is not equivalent to *mens rea* and need not go so far as to give rise to what is known at common law as the tort of deceit (compare *MacKinnon v. Regent Trust Company Limited*, (2005), J.L.Rev. 198 (CA) at para. 20). It suffices that parties to a transaction present it as being different from what they know it to be. . . .

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<sup>39</sup> [1999] 3 S.C.R. 622, 99 DTC 5669 at para. 45.

<sup>40</sup> 2008 FCA 398, 2009 DTC 5023 at para. 59.

<sup>41</sup> 2010 FCA 280, 2010 DTC 5172 at para. 20.

[36] The Appellant claims that the EPSP constitutes a valid profit-sharing plan and that under the terms of the **EPSP** Document and the Trust Agreement, its employees, including Richard and Jeannette Arab's four children, shared the profits of the company.

[37] I agree with the Respondent that the EPSP Document and the Trust Agreement do not reflect the actual transactions that occurred between the Appellant and Richard and Jeannette's four children. The agreements and documents contemplate a sharing of the Appellant's income among the Appellant's employees, with amounts being allocated and paid to Richard Arab, Jeannette Arab and their four children.

[38] In my view, amounts were not in fact allocated and paid to Richard and Jeannette Arab's four children.

[39] Richard Arab testified that pursuant to the terms of the EPSP Document, the Trust Agreement, and the three director's resolutions, \$158,000 was allocated and paid to his minor children, Kathryn and Jonathan, in 2004, 2005 and January 2006 under the EPSP. This did not occur. Richard Arab, the controlling mind of the Appellant, never gave up control of the \$158,000. Mr. Arab simply moved the money between four bank accounts that he controlled, namely: the Appellant's bank account, the Trust's bank account, a bank account that Mr. Arab allegedly controlled on behalf of Kathryn and Jonathan, and his own personal bank account.

[40] Kathryn and Jonathan never had control of these funds. In fact, I have concerns that they were not even aware that the funds were being transferred between the various accounts. During his testimony Richard Arab stated: ". . . I had full control of those accounts. . . . They were minors. They were - - - there was no way I could let them have access to that kind of money. . . ." <sup>42</sup>

[41] I do not accept that Richard Arab paid the amounts to himself as reimbursement for expenses he incurred on behalf of his children. The expenses in question are simply family expenses that a father and mother incur for their children. Further, the expenses noted in Exhibit A-12 total approximately \$18,500 for 2004 and 2005, which is only 12% of the amounts placed in the bank accounts controlled by Richard Arab.

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<sup>42</sup> Transcript at pages 44-45, Testimony of Richard Arab.

[42] I have reached a similar conclusion with respect to the amounts allocated to Richard Arab's adult children, Jason and Lauren. The amounts were transferred between various bank accounts in an attempt to hide the real transactions, the payment of amounts by the Appellant to Richard Arab.

[43] In my view, my finding that the Appellant paid the amounts in question to Richard Arab is sufficient to support a finding that the EPSP was a sham. However, the following evidence further supports my finding.

[44] The essence of a profit-sharing plan such as the Appellant's EPSP is to share profits in the plan with employees who have contributed in some way to the earning of these profits. As stated in clause 6.02 of the EPSP Document: "The Committee may designate prior to the end of each Plan Year an allocation of contributions and income received by the Plan for that Plan Year in such proportion(s) and in such manner as the Committee in their absolute discretion shall determine, that *recognizes the contribution of Eligible Participants to the profitability of Dimane Enterprises Ltd. in the fiscal period . . . .*<sup>43</sup>"

[45] In my view, none of Richard and Jeannette's children contributed to the Appellant's profit in 2004 and 2005. They simply did not provide any services to the Appellant. The alleged services - shovelling snow, mowing the lawn, cleaning rooms, sorting mail - were tasks (or chores) that children perform for their parents. If the children provided these services to anyone, they provided them to their parents, not the Appellant.

[46] Richard Arab agreed that the EPSP did not allocate funds to recognize the contributions of his children to the Appellant's profit. This is illustrated by the following exchanges between Mr. Arab and counsel for the Respondent:

Q So the amount of the allocation made to the employees of Dimane were [sic] based on an arbitrary amount determined solely by you; is that correct?

A Correct.

...

Q Were the allocations or payments that were out of the plan to the employees designed to recognize the contributions of the eligible participants or

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<sup>43</sup> Exhibit A2 (emphasis added).

the employees that were selected to be part of the plan to the profitability of Dimane Enterprises Ltd.?

A No, it would not have been done on that basis because my understanding is the distribution of the EPSP was at the sole discretion of the trustees.<sup>44</sup>

[47] I have concluded, after considering all of the evidence before me, particularly the evidence I have just discussed, that the Appellant's EPSP was a sham. There was no sharing of the Appellant's profits with Richard Arab's children. The actual transactions were the payment of the amounts in question, through various bank accounts, by the Appellant to Richard Arab.

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

[49] **This Amended Reasons for Judgment is issued in substitution of the Reasons for Judgment issues on November 10, 2014.**

Signed at Ottawa, Canada, this 18<sup>th</sup> day of November 2014.

“S. D’Arcy”  
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D’Arcy J.

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<sup>44</sup> Transcript at pages 70 and 71, Testimony of Richard Arab.

CITATION: 2014 TCC 334

COURT FILE NO.: 2011-2155(IT)G

STYLE OF CAUSE: DIMANE ENTERPRISES LTD. v. HER MAJESTY THE QUEEN

PLACE OF HEARING: Calgary, Alberta

DATE OF HEARING: March 10, 2014

**AMENDED REASONS FOR JUDGMENT BY:** The Honourable Justice Steven K. D'Arcy

**DATE OF AMENDED JUDGMENT:** November **18**, 2014

**APPEARANCES:**

Counsel for the Appellant: Matthew Clark  
Counsel for the Respondent: Gergely Hegedus  
Darcie Charlton

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