Docket: 2010-3649(IT)G

BETWEEN:

JOHN NOLASCO,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard by telephone conference call on September 25, 2015
at Ottawa, Ontario

Before: The Honourable Justice Valerie Miller

Appearances:

Counsel for the Appellant:	Philip Aspler Alexandre Lavoie
Counsel for the Respondent:	Philippe Dupuis Christina Ham

ORDER

WHEREAS the Appellant brought a motion for leave to file a Further Re-Amended Notice of Appeal pursuant to section 54 of the *Tax Court of Canada Rules (General Procedure)*, (the "*Rules*") and;

WHEREAS the Respondent opposed the motion;

UPON hearing the oral submissions of counsel for the Appellant and counsel for the Respondent; and

UPON reading the written submissions made by the parties;

IT IS ORDERED that the Appellant is not granted leave to file the Further Re-Amended Notice of Appeal and the motion is dismissed.

IT IS FURTHER ORDERED that if the Appellant continues to wish to amend his Notice of Appeal he may do so on the following conditions:

(a) The proposed Amended Notice of Appeal must comply with the *Rules*. They must state material facts and they must raise a cause of action;

(b) The proposed Amended Notice of Appeal must be given to counsel for the Respondent by January 29, 2016;

(c) If counsel for the Respondent does not consent to the filing of the proposed Amended Notice of Appeal, the Appellant must file a motion with the Court pursuant to section 54 of the *Rules* by February 19, 2016.

The Respondent is awarded one set of costs for these motions to be paid forthwith.

Signed at Ottawa, Canada, this 9th day of December 2015.

"V.A. Miller"

V.A. Miller J.

Docket: 2010-3652(IT)G

BETWEEN:

JOSEPH LAUZON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard by telephone conference call on September 25, 2015
at Ottawa, Ontario

Before: The Honourable Justice Valerie Miller

Appearances:

Counsel for the Appellant:	Philip Aspler Alexandre Lavoie
Counsel for the Respondent:	Philippe Dupuis Christina Ham

ORDER

WHEREAS the Appellant brought a motion for leave to file a Further Re-Amended Notice of Appeal pursuant to section 54 of the *Tax Court of Canada Rules (General Procedure)*, (the "*Rules*") and;

WHEREAS the Respondent opposed the motion;

UPON hearing the oral submissions of counsel for the Appellant and counsel for the Respondent; and

UPON reading the written submissions made by the parties;

IT IS ORDERED that the Appellant is not granted leave to file the Further Re-Amended Notice of Appeal and the motion is dismissed.

IT IS FURTHER ORDERED that if the Appellant continues to wish to amend his Notice of Appeal he may do so on the following conditions:

(a) The proposed Amended Notice of Appeal must comply with the *Rules*. They must state material facts and they must raise a cause of action;

(b) The proposed Amended Notice of Appeal must be given to counsel for the Respondent by January 29, 2016;

(c) If counsel for the Respondent does not consent to the filing of the proposed Amended Notice of Appeal, the Appellant must file a motion with the Court pursuant to section 54 of the *Rules* by February 19, 2016.

The Respondent is awarded one set of costs for these motions to be paid forthwith.

Signed at Ottawa, Canada, this 9th day of December 2015.

"V.A. Miller"

V.A. Miller J.

Docket: 2010-3653(IT)G

BETWEEN:

THOMAS SCHONBERG,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard by telephone conference call on September 25, 2015
at Ottawa, Ontario

Before: The Honourable Justice Valerie Miller

Appearances:

Counsel for the Appellant:	Philip Aspler Alexandre Lavoie
Counsel for the Respondent:	Philippe Dupuis Christina Ham

ORDER

WHEREAS the Appellant brought a motion for leave to file a Further Re-Amended Notice of Appeal pursuant to section 54 of the *Tax Court of Canada Rules (General Procedure)*, (the "*Rules*") and;

WHEREAS the Respondent opposed the motion;

UPON hearing the oral submissions of counsel for the Appellant and counsel for the Respondent; and

UPON reading the written submissions made by the parties;

IT IS ORDERED that the Appellant is not granted leave to file the Further Re-Amended Notice of Appeal and the motion is dismissed.

IT IS FURTHER ORDERED that if the Appellant continues to wish to amend his Notice of Appeal he may do so on the following conditions:

(a) The proposed Amended Notice of Appeal must comply with the *Rules*. They must state material facts and they must raise a cause of action;

(b) The proposed Amended Notice of Appeal must be given to counsel for the Respondent by January 29, 2016;

(c) If counsel for the Respondent does not consent to the filing of the proposed Amended Notice of Appeal, the Appellant must file a motion with the Court pursuant to section 54 of the *Rules* by February 19, 2016.

The Respondent is awarded one set of costs for these motions to be paid forthwith.

Signed at Ottawa, Canada, this 9th day of December 2015.

"V.A. Miller"

V.A. Miller J.

Docket: 2010-3655(IT)G

BETWEEN:

JOHN KONDUR,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard by telephone conference call on September 25, 2015
at Ottawa, Ontario

Before: The Honourable Justice Valerie Miller

Appearances:

Counsel for the Appellant:	Philip Aspler Alexandre Lavoie
Counsel for the Respondent:	Philippe Dupuis Christina Ham

ORDER

WHEREAS the Appellant brought a motion for leave to file a Further Re-Amended Notice of Appeal pursuant to section 54 of the *Tax Court of Canada Rules (General Procedure)*, (the "*Rules*") and;

WHEREAS the Respondent opposed the motion;

UPON hearing the oral submissions of counsel for the Appellant and counsel for the Respondent; and

UPON reading the written submissions made by the parties;

IT IS ORDERED that the Appellant is not granted leave to file the Further Re-Amended Notice of Appeal and the motion is dismissed.

IT IS FURTHER ORDERED that if the Appellant continues to wish to amend his Notice of Appeal he may do so on the following conditions:

(a) The proposed Amended Notice of Appeal must comply with the *Rules*. They must state material facts and they must raise a cause of action;

(b) The proposed Amended Notice of Appeal must be given to counsel for the Respondent by January 29, 2016;

(c) If counsel for the Respondent does not consent to the filing of the proposed Amended Notice of Appeal, the Appellant must file a motion with the Court pursuant to section 54 of the *Rules* by February 19, 2016.

The Respondent is awarded one set of costs for these motions to be paid forthwith.

Signed at Ottawa, Canada, this 9th day of December 2015.

"V.A. Miller"

V.A. Miller J.

Docket: 2010-3656(IT)G

BETWEEN:

MICHAEL ZUROWSKI,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard by telephone conference call on September 25, 2015
at Ottawa, Ontario

Before: The Honourable Justice Valerie Miller

Appearances:

Counsel for the Appellant:	Philip Aspler Alexandre Lavoie
Counsel for the Respondent:	Philippe Dupuis Christina Ham

ORDER

WHEREAS the Appellant brought a motion for leave to file a Further Re-Amended Notice of Appeal pursuant to section 54 of the *Tax Court of Canada Rules (General Procedure)*, (the "*Rules*") and;

WHEREAS the Respondent opposed the motion;

UPON hearing the oral submissions of counsel for the Appellant and counsel for the Respondent; and

UPON reading the written submissions made by the parties;

IT IS ORDERED that the Appellant is not granted leave to file the Further Re-Amended Notice of Appeal and the motion is dismissed.

IT IS FURTHER ORDERED that if the Appellant continues to wish to amend his Notice of Appeal he may do so on the following conditions:

(a) The proposed Amended Notice of Appeal must comply with the *Rules*. They must state material facts and they must raise a cause of action;

(b) The proposed Amended Notice of Appeal must be given to counsel for the Respondent by January 29, 2016;

(c) If counsel for the Respondent does not consent to the filing of the proposed Amended Notice of Appeal, the Appellant must file a motion with the Court pursuant to section 54 of the *Rules* by February 19, 2016.

The Respondent is awarded one set of costs for these motions to be paid forthwith.

Signed at Ottawa, Canada, this 9th day of December 2015.

"V.A. Miller"

V.A. Miller J.

Citation: 2015TCC318
Date: 20151209
Docket: 2010-3649(IT)G

BETWEEN:

JOHN NOLASCO,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2010-3652(IT)G

AND BETWEEN:

JOSEPH LAUZON,

Appellant

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2010-3653(IT)G

AND BETWEEN:

THOMAS SCHONBERG,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2010-3655(IT)G

AND BETWEEN:

JOHN KONDUR,

Appellant,

and

HR MAJESTY THE QUEEN,

Respondent,

Docket: 2010-3656(IT)G

AND BETWEEN:

MICHAEL ZUROWSKI,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

V.A. Miller J.

[1] The Appellants have brought a motion for an Order seeking leave to file a Further Re-Amended Notice of Appeal (the "Proposed Pleadings") pursuant to section 54 of the *Tax Court of Canada Rules (General Procedure)* (the "*Rules*"). The motion was heard by conference call.

[2] The circumstances which gave rise to these appeals are as follows.

[3] According to the pleadings which have been filed, each of the Appellants purchased units in one or several of the Guidepost Exploration and Mining Limited Partnerships (the "Guidepost LPs"). They acquired their units by paying part of the cost by cheque and financing the balance of the purchase price by signing a promissory note.

[4] According to the Offering Memoranda, the net proceeds from the sale of the units were supposed to be used by the partnerships to incur Canadian Exploration Expenses ("CEE") and, in the case of Guidepost LP #9 only, Canadian Development Expenses ("CDE"). Douglas Stewart Scott was the primary promoter of the Guidepost LPs and he represented to the Appellants that they would be able to claim their proportionate share of any CEE or CDE expenses as a deduction on their income tax return.

[5] All of the Appellants, except Mr. Nolasco, were reassessed to disallow deductions they claimed for CEE and/or CDE. Mr. Nolasco and Mr. Schonberg were reassessed to disallow interest expenses they claimed in respect of the

Guidepost LPs. The Minister of National Revenue (the "Minister") disallowed the claim for CEE and CDE on the basis that the Guidepost LP units were a "tax shelter" as defined in subsection 237.1(1) of the *Income Tax Act* ("*ITA*") and no deduction was permitted under subsection 237.1(6) in respect of the units because the promoters did not apply for or obtain a tax shelter identification number for any of the Guidepost LPs. In the Reply, the Minister's alternative position was that the Guidepost LPs did not incur any CEE or CDE because they did not exist and therefore did not carry on a business.

[6] In the original Notices of Appeal and the Answers to the Reply, the Appellants took the position that the Guidepost LPs had incurred CEE and CDE and that the Minister was wrong in not allowing their claim.

[7] The Proposed Pleadings can best be described as "Fresh Notices of Appeal". The Appellants did not just plead additional paragraphs to the original Notice of Appeal. They have completely altered their pleadings. They no longer have a section labelled "Material Facts" instead the section is labelled "Facts Relating to This Case". Most of the material facts alleged in the original Notice of Appeal are absent from the Proposed Pleadings; new facts have been plead; new issues have been raised; and, new sections of the *ITA* have been relied on.

Appellants Position

[8] When the Notices of Appeal were filed with the Court in June 2011, the Appellants were represented by Roger Smith. The present counsel, Philip Aspler, became counsel of record for the Appellants in April and May of 2013. He stated that the prior counsel's office had been robbed and all papers relating to the Guidepost LPs had been lost so that the Appellants had no records. Mr. Aspler obtained twenty boxes of documents from counsel for the Respondent and it was through this disclosure that he first appreciated the complexity of the issues in these appeals.

[9] It was Mr. Aspler's opinion that the pleadings which had been filed on behalf of the Appellants failed to describe the personal circumstances and positions of each Appellant. He stated that the Proposed Pleadings has remedied this situation.

Respondent's Position

[10] The Respondent has opposed the filing of the Proposed Pleadings on the basis that the Appellants have not complied with various sections of the *Rules* which deal with pleadings and the Proposed Pleadings are deficient. The Respondent says that the Proposed Pleadings are deficient because they do not plead material facts with respect to the issues which are raised. It is the Respondent's position that the Proposed Pleadings do not raise a cause of action.

[11] When I refer to specific parts of the Proposed Pleadings, I will use the pleadings for Michael Zurowski.

Law

Amendment to Pleadings

[12] Section 54 of the *Rules* allows amendments to pleadings with consent of the opposing party, or without consent but with leave of the Court. The general rule is that an amendment should be allowed at any stage of an action for the purpose of determining the real questions in controversy between the parties, provided that the allowance would not result in an injustice to the other party not capable of being compensated by an award of cost: *Canderel v R*, [1994] 1 FC 3 at paragraph 10.

[13] In circumstances such as here, where an amendment to pleadings involves the addition of facts, and new issues, the Court must assume that the facts as set out in the Proposed Pleadings are true. The amendments will only be struck if the Court determines that it is "plain and obvious" they disclose "no reasonable casue of action": *Hunt v T & N plc*, [1990] 2 SCR 959 at paragraphs 30 and 34.

[14] On a motion to amend pleadings, it is open to the motions judge to evaluate the fundamentals of the proposed amendment to ensure that the amendment conforms to the minimum requirements of pleadings under the *Rules*. A proposed amendment to a pleading which on its face does not raise a cause of action will not be allowed. See *Canada v Fluevog*, 2011 FCA 338.

[15] In making the decision whether to allow the Proposed Pleadings to be filed as it was presented, I cannot review any evidence. In *Romanuk v The Queen*, 2013 FCA 133, Webb, J.A. stated it this way at paragraph 5:

> …Since the facts as pled are to be taken as proven, there is no need for the judge, in deciding whether to allow the amendment, to review any evidence that may be submitted to try to prove the alleged facts. If any such evidence is submitted at such hearing for this purpose, it should not be reviewed by the judge in deciding whether to allow the amendments.

Analysis

Failure to Comply with the Rules

[16] The Appellants have failed to comply with sections 48 and 132 of the *Rules* in drafting their Proposed Pleadings.

[17] Section 48 of the *Rules* requires that the notice of appeal be in Form 21(1)(a) which, in turn, requires that the notice of appeal relate the material facts relied on; specify the issues to be decided; refer to the statutory provisions relied on; set forth the reasons the appellant intends to rely on; and indicate the relief sought. These requirements are mandatory.

[18] The Proposed Pleadings do not contain the precise heading required by Form 21(1)(a) for the facts but that can be considered an irregularity. The Appellants have not used the proper method for citing the provisions of a statute. For instance, they state that they rely on subsections 12.6, 12.601, 12.62, 12.63, 14.2, 14.3, 15, 38b, 38c, 39(1)b, 50.(1), 66.25E, 96.1 and 169 of the *ITA* and I find it impossible to ascertain exactly which provisions on which they rely.

[19] More importantly, the Appellants failed to give any reasons upon which they intend to rely. Both the Respondent and the Court are left to guess at the arguments which the Appellants will make at the hearing of these appeals. It is a mandatory requirement of pleading in the General Procedure that the notice of appeal or any amended version of it contain all of the specifications of Form 21(1)(a): *Okoroze v The Queen*, 2012 TCC 360. This is not just a formality. The purpose of these requirements is to ensure that the issues are properly defined for discovery and trial so that the Respondent will know what arguments she must meet: *Bibby v The Queen*, 2009 TCC 588.

[20] Section 132 of the *Rules* provides that an admission made in a pleading may be withdrawn on consent or with leave of the Court. It reads:

> 132. A party may withdraw an admission made in response to a request to admit, a deemed admission or an admission in the party's pleading on consent or with leave of the Court.

[21] The test to determine whether a party can withdraw an admission was stated at paragraph 13 of *Andersen Consulting v Canada*, [1998] 1 FC 605 (FCA) as follows:

> …in all the circumstances of the case, there be a triable issue which ought to be tried in the interests of justice and not be left to an admission of fact4. Under such a test, inadvertence, error, hastiness, lack of knowlede of the facts, discovery of new facts, and timeliness of the motion to amend become factors to be taken into consideration in deciding whether or not the circumstances show that there is a triable issue which ought to be tried in the interests of justice

[22] The Appellants have withdrawn numerous admissions which were made in the Notices of Appeal. They did not seek the Respondent's consent nor have they sought leave of the Court to withdraw these admissions. In the circumstances of this case, I cannot determine whether the Appellants meet the criteria in the test to withdraw admissions because they have given no explanation for the withdrawal.

[23] The Appellants cannot withdraw the admissions made in the Notice of Appeal except in accordance with section 132 of the *Rules*.

[24] The Appellants must comply with the Court's *Rules* with respect to pleadings and their failure to do is fatal to their application for leave to file the Proposed Pleadings. See *Simon v Canada*, 2011 FCA 6 at paragraph 17.

Are the Proposed Pleadings Deficient?

[25] The purpose of pleadings was best stated by Bowie T.C.J. in *Zelinski v Canada*, [2001] T.C.J. No. 774 at paragraph 4. He said:

> 4The purpose of pleadings is to define the issues in dispute between the parties for the purposes of production, discovery and trial. What is required of a party pleading is to set forth a concise statement of the material facts upon which she relies. **Material facts are those facts which, if established at the trial, will tend to show that the party pleading is entitled to the relief sought.** Amendments to pleadings should generally be permitted, so long as that can be done without causing prejudice to the opposing party that cannot be compensated by an award

of costs or other terms, as the purpose of the Rules is to ensure, so far as possible, a fair trial of the real issues in dispute between the parties. (**emphasis added**)

5The applicable principle is stated in Holmsted and Watson:

> This is the rule of pleading: all of the other pleading rules are essentially corollaries or qualifications to this basic rule that the pleader must state the material facts relied upon for his or her claim or defence. The rule involves four separate elements: (1) every pleading must state facts, not mere conclusions of law; (2) it must state material facts and not include facts which are immaterial; (3) it must state facts and not the evidence by which they are to be proved; (4) it must state facts concisely in a summary form.

(1) Immaterial Facts

[26] Each of the Proposed Pleadings is replete with facts which are not material to the issues raised. For instance, some of the immaterial facts pled by Mr. Zuroski are the following:

> 20. In making the investment, the Appellant had the hope that he could realize a profit, should the exploration and or development work that he contributed to would strike minerals of value that had the potential to make a profit for the limited partners such as himself.
>
> 21. He had been further assured that the promoter had conformed to and would continue to conform to all required filing and registration requirements.
>
> 22. Furthermore, the Appellant had expected that he would receive timely and accurate information concerning his investments – something he never did.
>
> 23. Throughout his working life, the Appellant had been a P. Eng., Mining Engineer.
>
> 24. Before investing in GP #9, GP #10, GP #12 and GP #14, the Appellant had reviewed the contents of the Information Circulars and thought that the projects described therein had merit.
>
> 25. Indeed, benefitting from his considerable professional experience, the Appellant found the various projects described therein credible and potentially profitable.

[27] With respect, even if these facts are true, they would not affect the validity of the reassessments.

(2) Issues Raised

[28] Mr. Zurowski has raised 10 issues in his Proposed Pleading. I will address each in turn.

[29] The Appellants were reassessed on the basis that they were not eligible to claim CEE and/or CDE. In the Proposed Pleadings for Mr. Zurowski, they raise this issue as follows:

> 33. Was the MNR wrong in dishonouring all of the CEE and CDE expenses claimed by the Appellant in his 2001, 2002, 2003, 2004, 2005, and 2006 taxation years for his investments in GP #9, GP #10, GP #12 and GP #14?

[30] The Appellants state as a fact that they have purchased units in the Guidepost LPs. However, their eligibility to receive CEE and/or CDE depended on whether the partnerships had incurred CEE and/or CDE and those expenses flowed through proportionately to the Appellants. There is no allegation of fact in the Proposed Pleadings that the Guidepost LPs have incurred CEE and/or CDE. Likewise, there is no allegation of fact that the Appellants are entitled to their proportionate share of CEE and/or CDE.

[31] With respect to this issue, counsel for the Respondent wrote the following in his written submissions:

> 55. Absent any allegation of fact that the Guidepost LPs actually incurred any CEE or CDE expenses, the appellants cannot be entitled to any CEE or CDE deductions for the taxation years at issue. Vague statements as to representations made to, and belief of, the appellants cannot entitle them to any CEE or CDE deductions. The Further Re-Amended Notices of Appeal therefore neither comply with the Rules nor disclose any reasonable cause of action in respect of this issue.

[32] I agree with these submissions. There are no material facts pled that raise a cause of action with respect to the Appellants' entitlement to claim CEE and/or CDE. There are no facts alleged in the Proposed Pleadings that, if assumed to be true, would allow the Court to quash, vary or vacate the reassessments with respect to this issue.

[33] Both Mr. Schonberg and Mr. Nolasco were reassessed to disallow a deduction for interest with respect to the Guidepost LPs. They both raised the interest deduction as an issue but neither of them alleged that they paid interest. Mr. Schonberg alleged that the interest deduction "conformed" to the Minister's "applicable requirements for entitlement". This statement is a "bald conclusory allegation" without any evidentiary basis: *AstraZeneca Canada Inc v Novopharm Limited*, 2010 FCA 112; *Merchant Law Group v Canada (Revenue Agency)*, 2010 FCA 184

[34] The Appellants have also listed questions of fact as issues in their appeals. In the case of Mr. Zurowski those issues were:

> 35. How much hard money did the Appellant invest in GP #9, GP #10, GP #12 and GP #14?
>
> 36. How much money was the Appellant at risk for – resulting from the Full Recourse Promissory Notes that he had signed as part of his investments?
>
> 37. What did Douglas Stewart Scott do with the investments made by the Appellants?
>
> 38. Did Douglas Stewart Scott, the Promoter, actually carry out work that came under the ambit of eligible CEE and CDE with the proceeds of the Appellant's investments?
>
> 39. Were moneys invested by the Appellant, in fact, directed by Douglas Stewart Scott, the Promoter, into Guidepost Resources Inc., a "closed corporation", incorporated under the laws of Quebec, which at all material times was a Canadian Controlled Private Corporation?

[35] With respect to questions 35 and 36, the Appellants should know how much money they invested in the Guidepost LPs. These questions should not be raised in the pleadings as an issue but the answers should be stated as material facts.

[36] Questions 37, 38 and 39 may be relevant but that relevance is not apparent from the Proposed Pleadings. There are no allegations of fact with respect to these alleged issues and there are no reasons given that would allow me to ascertain their relevancy.

[37] The Appellants have pled that, in the alternative, they are "entitled to have their hard money investments and 'at risk' promissory notes" considered to be an allowable business investment loss (ABIL) or a capital loss. However, they failed to allege any facts (material or otherwise) or reasons that would allow them to obtain an ABIL or a capital loss. In an appeal, the Crown like the Appellants is entitled to know the facts on which the other party relies to further an issue. If there are no facts in the pleadings to support an issue, the issue will be struck.

[38] The Appellants have also pled that, in the alternative, their "hard money investments" should be considered to be a 'bad debt'. The only fact alleged in the Proposed Pleadings with respect to a bad debt was the follows:

> 32. In view of the closure of both the business of the GP's, as well as the business of Guidepost Resources Inc., the moneys that the Appellant had invested can be characterized as a "bad debt".

[39] This statement is nothing more than a conclusion without any actual facts to support it. This bare assertion of a conclusion is not an allegation of material fact: *Vojic v Canada (MNR)*, [1987] 2 CTC 203; *Merchant Law Group (supra)*.

[40] The Proposed Pleadings are wholly deficient. They contain few material facts and no alleged facts that if true will allow a court to vary or vacate the reassessments. They have not raised a cause of action for any of the issues listed in the pleadings.

Conclusion

[41] It is pain and obvious that the Proposed Pleadings do not raise a cause of action and I will not grant leave for them to be filed with the Court. However, if the Appellants wish to amend their Notices of Appeal they may do so on the following conditions:

(a) The proposed Amended Notices of Appeal must comply with the *Rules*. They must state material facts and they must raise a cause of action;

(b) The proposed Amended Notices of Appeal must be given to counsel for the Respondent by January 29, 2016; and

(c) If counsel for the Respondent does not consent to the filing of the proposed Amended Notices of Appeal, the Appellants must file a motion with the Court pursuant to section 54 of the *Rules* by February 19, 2016.

[42] The Appellants' motions to file the Proposed Pleadings are dismissed. The Respondent is awarded one set of costs for the motions which is to be paid forthwith.

Signed at Ottawa, Canada, this 9th day of December 2015.

"V.A. Miller"

V.A. Miller J.

CITATION:	2015TCC318
COURT FILE NO.:	2010-3649(IT)G; 2010-3652(IT)G; 2010-3653(IT)G; 2010-3655(IT)G; 2010-3656(IT)G
STYLE OF CAUSE:	JOHN NOLASCO; JOSEPH LAUZON; THOMAS SCHONBERG; JOHN KONDUR; MICHAEL ZUROWSKI AND THE QUEEN
PLACE OF HEARING:	Ottawa, Ontario
DATE OF HEARING:	September 25, 2015
REASONS FOR ORDER BY:	The Honourable Justice Valerie Miller
DATE OF ORDER:	December 9, 2015

APPEARANCES:

Counsel for the Appellant:	Philip Aspler Alexandre Lavoie
Counsel for the Respondent:	Philippe Dupuis Christina Ham

COUNSEL OF RECORD:

For the Appellant:

Name:	Philip Aspler Alexandre Lavoie
Firm:	Aspler & Associates

For the Respondent:	William F. Pentney Deputy Attorney General of Canada Ottawa, Canada