Docket: 2016-541(EI)

BETWEEN:

JANET COATHUP,

Appelant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

Appeal heard on October 12, 2016, at Belleville, Ontario.

Before: The Honourable Justice Réal Favreau

Appearances:

Agent for the Appellant:	Robert Hogeboom
Counsel for the Respondent:	Alexander Nguyen

JUDGMENT

The appeal from the Minister of National Revenue's decision, made under the *Employment Insurance Act*, that Grace Pham Vanstone was engaged in insurable employment with the appellant under a contract of service, for the period of September 6, 2014 to May 3, 2015, is dismissed in accordance with the attached Reasons for Judgment. The Minister's decision is therefore confirmed.

Signed at Ottawa, Canada, this 6th day of April 2017.

"Réal Favreau"

Favreau J.

Docket: 2016-542(CPP)

BETWEEN:

JANET COATHUP,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

Appeal heard on October 12, 2016, at Belleville, Ontario.

Before: The Honourable Justice Réal Favreau

Appearances:

Agent for the Appellant:	Robert Hogeboom
Counsel for the Respondent:	Alexander Nguyen

JUDGMENT

The appeal from the Minister of National Revenue's decision, made under the *Canada Pension Plan*, that Grace Pham Vanstone was engaged in pensionable employment with the appellant under a contract of service, for the period of September 6, 2014 to May 3, 2015, is dismissed in accordance with the attached Reasons for Judgment. The Minister's decision is therefore confirmed.

Signed at Ottawa, Canada, this 6th day of April 2017.

"Réal Favreau"

Favreau J.

Citation: 2017 TCC 54
Date: 20170406
Dockets: 2016-541(EI),
2016-542(CPP)

BETWEEN:

JANET COATHUP,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT

Favreau J.

[1] The appellant is appealing the Minister of National Revenue's decision that Ms. Grace Pham Vanstone (the "Worker") was engaged in insurable and pensionable employment with the appellant under a contract of service, within the meaning of paragraph 5(1)(*a*) of the *Employment Insurance Act*, S.C. 1996, C. 23 (the "*EIA*") and paragraph 6(1)(*a*) of the *Canada Pension Plan*, R.S.C., 1985, c. C-8 (the "CPP"), for the period of September 6, 2014 to May 3, 2015 (the "Period").

[2] In determining the Worker was engaged in insurable and pensionable employment with the appellant for the Period, the Minister of National Revenue relied on the following assumptions of fact:

(a) the Appellant operated a music school that provided music lessons for The Music for Young Children Program ("MYC") as well as private piano lessons; **(admitted)**
(b) the Appellant was under contract to manage a music studio on behalf of MYC; **(admitted)**
(c) the Appellant operated as a sole proprietorship; **(admitted)**
(d) the Appellant operated out of a studio at Renaissance Music School, and at Lancaster Public School; **(admitted)**
(e) the Appellant's business hours were determined by the enrolment of the Appellant's students; **(admitted)**
(f) the Appellant's website is www.myckingston.com; **(admitted)**

(g) the Appellant controlled the day-to-day operations and made the major business decisions for the business; **(admitted)**
(h) the Appellant was bound by the polices and guidelines set out by "The MYC Studio Management Contract' which required her to:

(i) hire teachers who were trained in the MYC program; **(admitted) a**nd
(ii) utilize MYC books and curriculum; **(admitted)**

THE WORKER

(i) the Worker and the Appellant entered into a verbal agreement formed and accepted in Ontario; **(admitted)**
(j) the Worker was hired by the Appellant as a music teacher; **(admitted)**
(k) the Worker was required to have specific qualifications in music, as well as a certification from the MYC program; **(admitted)**
(l) the Worker had a Bachelor of Music and a Bachelor of Education; **(admitted)**
(m) the Worker was a certified MYC teacher; **(denied)**
(n) the Worker performed the following duties:

(i) prepared and taught piano lessons in group sessions and to individuals; **(admitted)**
(ii) taught one-on-one piano lessons; **(admitted)**
(iii) prepared and participated in recitals; **(admitted)**
(iv) collected payments from the students and submitted them to the Appellant; **(admitted)** and
(v) confirmed student attendance for the Appellant; **(denied)**

(o) the Worker provided lessons during the school year, from September to June; **(denied)**
(p) the Worker performed her duties at Renaissance School of Music and Lancaster Public School; **(admitted)**
(q) the Appellant rented the spaces where the Worker performed her duties; **(admitted)**
(r) the Appellant determined the Worker's schedule; **(denied)**
(s) the Worker's weekly schedule was generally:

(i) Monday: 1:30 p.m. to 5:30 p.m.; **(admitted)**
(ii) Tuesday: 9:00 a.m. to 12:00 p.m. and 3:30 p.m. to 8:00 p.m.; **(admitted)**
(iii) Wednesday 9:30 a.m. to 10:30 a.m. and 4:00 p.m. to 7:30 p.m.; **(admitted)**
(iv) Thursday: 9:30 a.m. to 10:30 a.m. and 4:00 p.m. to 8:00 p.m.; and
(v) Saturday: 9:00 a.m. to 1:00 p.m.; **(admitted)**

(t) the Worker was expected to have her schedule completely open in order for the Appellant to schedule the students; **(denied)**
(u) the Worker was required to record her hours and the students' attendance on a log sheet provided to her by the Appellant; **(denied)**
(v) the Appellant coordinated the students' registration; **(admitted)**

(w) the Appellant determined how many students the Worker was assigned to teach; **(admitted)**
(x) the Appellant had specific expectations regarding how the Worker was to interact with the students and their parents; **(denied)**
(y) the Appellant expected the Worker to decorate the studio to reflect each season; **(admitted)**
(z) the Appellant required the Worker to communicate with her in a timely manner; **(denied)**
(aa) the Appellant required the Worker to communicate homework lessons via the Appellant's website; **(admitted)**
(bb) the Appellant contacted the students' parents to request feedback on the Worker's performance; **(denied)**
(cc) the Worker was required to follow the basic MYC curriculum in order to teach the MYC students; **(admitted)**
(dd) private students chose what they wanted to learn and the Worker would teach them accordingly; **(admitted)**
(ee) the Worker was expected to accept all work from the Appellant; **(denied)**
(ff) the Worker was required to inform the Appellant if she was going to be absent; **(denied)**
(gg) the Appellant provided the required tools and equipment, which included, keyboards, piano and teaching materials, at no cost to the Worker; **(admitted)**
(hh) the Appellant had a contractual obligation to provide the proper equipment and space under the MYC program; **(admitted)**
(ii) the Worker was required to provide her services personally; **(denied)**
(jj) the Worker was not permitted to send a substitute or replacement worker; **(denied)**
(kk) if the Worker could not perform her duties, the Appellant provided the services herself; **(denied)**
(ll) the Worker did not pay the Appellant for replacing her; **(admitted)**
(mm) the Worker was paid $36.00 per hour; **(admitted)**
(nn) the Worker did not negotiate her rate of pay; **(denied)**
(oo) the Appellant determined the Worker's rate of pay; **(admitted)**
(pp) the Appellant determined the frequency and method of payment to the Worker; **(admitted)**
(qq) the Worker was paid on a monthly basis; **(admitted)**
(rr) the Worker received the following payments from the Appellant during the Period: **(denied)**

Date	**Amount**
October 1, 2014	$2,610.20
November 1, 2014	$2,610.20
December 1, 2014	$2,685.20

January 1, 2015	$2,685.20
February 1, 2015	$2,685.20
March 1, 2015	$2,685.20
April 1, 2015	$2,685.20
May 1, 2015	$2,685.20

(ss) the Appellant paid the Worker by cheque; **(admitted)**
(tt) the Worker was paid in her personal name; **(admitted)**
(uu) the Appellant did not deduct Employment Insurance premiums or Canada Pension Plan contributions from the Worker's pay; **(admitted)**
(vv) the Worker was paid the hourly rate regardless of whether the student attended the lesson; **(admitted)**
(ww) the Appellant provided the guarantee on the work performed by the Worker; **(denied)**
(xx) the Appellant advertised the business online and the students contacted the Appellant directly for the services; **(denied)**
(yy) the Worker did not manage her own staff; **(denied)**
(zz) the Worker did not have her own students; **(denied)**
(aaa) the students were those of the Appellant; **(admitted)**
(bbb) the Appellant leased both locations where the music lessons took place; **(admitted)**
(ccc) the Worker did incur expenses in the performance of her duties; **(admitted)**
(ddd) the Worker reported her income from the Appellant as other employment income on her 2014 T1 personal income tax return; **(denied)**
(eee) the Worker did not have a business bank account; **(ignored)** and
(fff) the Worker did not have a registered business name or trade name. **(ignored)**

[3] The only issue to be decided is whether the Worker was engaged in insurable and pensionable employment with the appellant during the Period within the meaning of paragraph 5(1)(*a*) of the *EIA* and paragraph 6(1)(*a*) of the *CPP*.

File History

[4] The Worker requested a ruling on the status of her employment with the appellant for the Period.

[5] By letters dated July 9, 2015, the CPP/EI Rulings Officer notified the appellant and the Worker that it had been determined that the Worker was engaged in insurable and pensionable employment with the appellant as she was employed under a contract of service (the "Ruling").

[6] By letter dated August 13, 2015, the appellant appealed the Ruling to the Minister of National Revenue (the "Minister") and by letter dated December 16, 2015, the Minister informed the appellant and the Worker that the Ruling had been confirmed.

[7] On July 17, 2015, the Worker filed a claim with the Ministry of Labour of the Province of Ontario alleging that she performed work as an "employee" of the appellant, rather than as an independent contractor from or around September 6, 2014 to May 3, 2015 and that the appellant was in violation of: (i) unpaid wages of $3,263.40; (ii) public holiday pay of $388.80; (iii) vacation pay of $1,083.08; (iv) termination pay of $972; (v) deductions from wages for rent (3 months); and (vi) wage statements not provided and ESA poster not provided/posted.

[8] After reviewing the usual "Four-fold test" used to determine whether a person is an employee or an independent contractor, that is (i) the control; (ii) the ownership of tools; and (iii) the chance of profit and; (iv) the risk of loss, the Employment Standards Officer in charge of the file concluded that the Worker would be considered an "employee" for the purposes of the *Employment Standards Act, 2000 of Ontario*.

Background Information

[9] The appellant operates a music program under the name Music for Young Children ("MYC") in a music studio located at 730 Amaryllis Street in Kingston, Ontario. The appellant taught music for 22 years and two other teachers worked at the school with her. The appellant dispensed the MYC program and she also had private students at the Lancaster Public School ("Lancaster") and at the Renaissance Music School (the "Renaissance Studio") where she was renting a studio. The appellant retired in June 2014 and wanted to spend the winter of 2015 in Florida. In early 2014, she started to look for a teacher to replace her.

[10] The Worker was referred to the appellant by a teacher who worked at the Renaissance Studio where the Worker taught piano for three years on a part-time basis. The Worker has a Bachelor of Music and a Bachelor of Education from Queen's University and she has a certified Level One MYC training entitling her to teach Level One MYC students.

Witnesses

[11] The appellant testified at the hearing and she was a credible witness although she had a tendency to colour her testimony to favour her position. The appellant called Ms. Jennifer Allan, a self-employed piano teacher at the appellant's school. I found her to also be credible. Finally, Mrs. Grace Pham Vanstone testified at the hearing and her testimony was also credible. The issue in this case is not one of credibility of the parties but is strictly based on the appreciation of the facts.

Ms. Janet Coathup

[12] Ms. Coathup explained that she has 40 years of experience and that she had decided to retire at the end of June 2014. She did not agree with the Canada Revenue Agency's ("CRA's") ruling concerning the status of the Worker and she did not appeal the Ministry of Labour's decision because she thought that it would have no impact on the CRA's ruling.

[13] She explained that the Worker was treated the same way as the other workers and she was paid the same hourly rate although she has a lot less experience. The Worker has only a Level One MYC certificate while the two other music teachers have a Level Two and a Level Three MYC certification.

[14] The appellant affirmed that she had a verbal agreement with the Worker and that the Worker had to sign a MYC teacher contract. She filed as evidence a sample of an unsigned contract and said that a signed copy of the contract exists but that it cannot be provided for confidentiality purposes.

[15] The appellant further explained how the lessons were scheduled. Usually, she would ask the teachers to indicate their availability by the end of May of each year and the proposed schedule is given to MYC office. The students can register between the months of May and September. It is only after the registration period has ended the teachers' schedules are finalized. No guarantee can be given to the teachers as to the number of students they will each have nor the number of classes they will teach.

[16] According to the appellant's testimony, the teachers can accept or refuse the students or the proposed classes. The teachers are free to seek other work on their own and to have private students.

[17] Concerning the private students, the appellant confirmed that she registers them but after that, she lets the teachers deal directly with the parents to organize

the location and the timing of the lessons. The parents pay the appellant for the lessons and the teachers were allowed to recruit and develop a program for their students.

[18] Ms. Coathup stated that the e-mails she had with the Worker were for administrative issues only, such as scheduling, registration of students, tuition payments, housing and other business issues.

[19] The Worker had a limited number of Level One classes. For private students, the cost was $46 per hour of which $36 went to the teacher and $10 for the rental of the studio.

[20] At the Renaissance Studio, the pianos were provided to all piano teachers and were not for the exclusive use of the appellant.

[21] MYC required that all studios across the country be equipped with six keyboards, rhythm instruments, musical games and puppets. The appellant paid for all this equipment in order to be able to dispense lessons in the studios. The two studios used by the appellant are fully equipped and the appellant provided her teachers with the books used for the private lessons. The Worker had her own computer, printer and telephone.

[22] When a teacher knows he will be absent, he then has the option to reschedule the class or hire a replacement. In the latter situation, the appellant can help find a qualified replacement. If a substitute teacher is hired, the teacher then has to pay the substitute teacher. The appellant stated that the Worker had never retained the services of a substitute teacher because she did not want to pay the substitute teacher.

[23] The appellant recognized that the expenses incurred by the Worker to dispense her lessons are not significant but she pointed out that the MYC organization requires the teachers to pay an advertising fee in the local territory where the school operates. The first year is free but thereafter a $50 payment is required from the teachers.

[24] The appellant explained that the Worker was paid if a student did not show up but if the Worker was absent for whatever reason and a class is cancelled, the Worker was not paid. The Worker can teach more hours to increase her income but if she loses students, her income decreases. Generally speaking, the Worker does

not have to invest money to earn income and she is not responsible to pay the rent of the studio.

[25] The appellant filed as evidence the termination letter of the Worker dated May 3, 2015. Here is an extract of the said letter:

> . . . I will no longer require your services to teach the music students under contract to me. This includes both MYC students as well as private students at Lancaster and my studio at Renaissance. The termination of your services is effective Monday, May 4, 2015. I will make my own arrangements to provide the remainder of their lessons.

[26] To justify the termination, the appellant gave the following reasons:

- you have missed deadlines despite numerous reminders;
- your communication with me in terms of response time, identifying issues in a timely manner and accurate record keeping has not been acceptable;
- your comments to others regarding my music program and personal relationship with you have been inappropriate;
- your failure to provide me with information and payments from students in a timely manner cannot be tolerated.

Jennifer Allan

[27] Ms. Allan is a self-employed piano teacher who has been working for the appellant for 11 years. She is a MYC certified teacher for all levels. Teaching music is her primary occupation and she has her own music studio and also works for the appellant on a part-time basis.

[28] She stated that, for scheduling purposes, the appellant gives priority to MYC students. Her schedule is determined with the appellant and depends on students' enrolment. When registration is completed, her schedule is then finalized. During the Period, she had four private students.

[29] She also explained that she follows the MYC program and that if she cannot teach on a certain day, she reschedules the lessons or the appellant finds a substitute teacher but, in such a case, she has to pay the substitute teacher.

[30] She stated that she maintains a log of the students' attendance but that she does not have to report the hours worked to the appellant.

[31] She is paid $36 per hour and earns less than $30,000 per year. She did not register her business for Goods and Services Tax purposes. She has accepted to be paid on a fee basis and files her tax returns as self-employed without claiming any business expenses.

Grace Pham Vanstone

[32] Before teaching at the appellant's school, Mrs. Vanstone worked at the Renaissance Studio as a self-employed music teacher and taught one or two days a week.

[33] While she taught at the appellant's school, she used the MYC guidelines for her group lessons but she had to prepare her own program. In the course of her teaching activities, she changed her teaching style and started to use a bulletin board for posting the lessons. This was well accepted by the parents but the appellant took it down when she came back from Florida at Easter.

[34] Mrs. Vanstone explained that the appellant was not accommodating regarding her working hours. For example, one day she had a ticket to attend a concert and when she asked to be replaced, the appellant refused and she could not attend the concert. Another example was when Mrs. Vanstone asked to work less hours on Mondays, the appellant refused and told her she would lose her job if she did not work on Mondays.

[35] According to Mrs. Vanstone, the appellant exercised tight control on how she should perform her job. The appellant controlled her teaching schedule and expected Mrs. Vanstone to respond to her numerous e-mails while she was in Florida, almost immediately or by the end of the same day and even controlled the decoration of her classroom for Christmas, Valentine's Day, Easter, etc.

[36] The appellant had also asked Mrs. Vanstone to do some administrative duties for her such as depositing the money received from the parents for the music lessons in the appellant's bank account. In consideration of these administrative duties, the appellant offered her to stay in her house at a cost of $400 per month. Mrs. Vanstone stated that she stayed in the appellant's home only when she was teaching as it was closer to her place of work.

[37] Mrs. Vanstone confirmed that she filed her 2014 tax return as a self-employed person as she did not receive any document from the appellant to file with her tax return. Upon the recommendation of her accountant, she filed her tax return as an independent contractor to avoid the penalty for late filing and knowing that she can file an amended return later. She did not register her business for Goods and Services Tax. She did not advertise her services nor did she invoice the appellant for her services. She also never sub-contracted out her music lessons. The appellant owned all the equipment she used in the performance of her duties and all the decorations for the studio.

The Law

[38] There are well-established principles for distinguishing a contract of service (employment) from a contract for services (independent contractor). The main principles of law applicable have been reviewed in numerous court decisions, including the Federal Court of Appeal decisions in *1392644 Ontario Inc. v. Minister of National Revenue*, 2013 FCA 85 ("*Connor Homes*") and in *Wiebe Door Services Ltd. v. Minister of National Revenue*, [1986] 3 F.C. 553 ("*Wiebe Door*") and the Supreme Court of Canada's decision in *671122 Ontario Ltd. v. Sagaz Industries Canada Inc.*, [2001] 2 S.C.R. 983 ("*Sagaz*").

[39] In *Sagaz*, the Supreme Court of Canada stated at paragraph 17 that the essential question to answer is whether the worker was performing her services as a person in business on her own account.

[40] In *Connor Homes*, the Federal Court of Appeal enunciated a two-step test. Under the first step, the Court must consider the subjective intent of each party to the work relationship. Under the second step, the Court must analyze the work relationship between the parties in order to ascertain whether their work relationship was consistent with their intention. The factors developed in *Wiebe Door*, i.e. control, ownership of tools, chance of profit and risk of loss, are to be used for the second step of the test.

Intention

[41] In the present case, the CRA's appeal officer concluded in his report that there was no common intent between the appellant and the Worker. The appellant considered the Worker to be self-employed while the Worker considered herself to be an employee. The appellant disagrees with this conclusion.

[42] The appellant testified that she had discussions with the Worker concerning her tax status and that she intended to treat the Worker the same way as the other teachers who were self-employed. Furthermore, at the time she hired the Worker, the Worker had been working at the Renaissance Studio for three years as an independent contractor.

[43] The appellant also mentioned the fact that the Worker filed her income tax return for the 2014 taxation year as an independent contractor and that she claimed a deduction for business expenses. The appellant also pointed out that she had sent the Worker an undated income tax receipt for 2014 showing that she was paid $12,340.80 for her services for the period from September 6, 2014 to December 31, 2014. No source deductions for income tax purposes were made from the amount paid to the Worker.

[44] There is no other concrete evidence of the appellant's intention. There is no formal written contract between the appellant and the Worker. A blank unsigned MYC Teacher Contract was filed as evidence but I cannot give any weight to this unsigned document. No invoices were issued by the Worker and the Worker did not advertise her business, nor did she register her business for Goods and Services Tax. She did file her 2014 tax return as a self-employed person because she had not received a T-4 slip on time from the appellant.

[45] Contrary to the appellant's testimony, the appellant specifically referred to the relationship with the Worker as being one of employer/employee. In an e-mail to the Worker dated January 9, 2015 at 11:11 a.m., the appellant made the following statement:

> . . . Your failure to even respond to my concerns could easy [*sic*] be interpreted as being insubordinate to our employer/employee relationship and even appears that you are undermining my existing policies. Neither of these are acceptable and cannot be tolerated. I believe it is fair for me to expect an immediate and sustained correction to these concerns or I will need to be more progressive in my actions to deal with them.

[46] Based on the foregoing, I conclude that the appellant and the Worker did not show the same intention with respect to their work relationship.

Control

[47] The appeal officer concluded that this factor is indicative of a contract of service because the appellant had a clear expectation of subordination over the Worker.

[48] The evidence is to the effect that the appellant did not instruct the Worker on how to provide her services. The Worker was a trained Level One MYC teacher, was proficient in music and played the piano. She did not require instructions from the appellant on how to perform her duties. However, the appellant did have specific expectations from her. She controlled how the Worker was to interact with clients, how the Worker's schedule was to be set, how the classroom should be decorated and that the Worker should reply and communicate with the appellant in a timely manner.

[49] The appellant registered all MYC and private students. Based on the registrations and the teachers' availability, she prepared the schedules. Priority was given to the MYC students. The Worker was required to teach the students at the Lancaster Public School and the Renaissance Studio in accordance with the arrangements made between the clients and the appellant. The Worker was required to work on Mondays due to availability of the studio.

[50] The termination letter to the Worker shows that the MYC students and the private students at the Lancaster Public School and the Renaissance Studio were students of the appellant and not the Worker. Furthermore, the said termination letter also indicates that the Worker had deadlines to meet, had to respond to the appellant's enquiries in a timely manner and had to keep accurate records.

[51] Based on the foregoing, it is clear to me that the objective reality of the control that the appellant exercised over the Worker does not support the appellant's intention for the Worker to be an independent contractor.

Ownership of tools

[52] The appeal officer concluded that this element is also indicative of a contract of service. I agree with his conclusion since both locations leased by the appellant to dispense music lessons, were equipped with the required tools to provide her services for the MYC program. The appellant provided the equipment and had her teaching materials readily accessible for use by the Worker in the studios.

Subcontracting Work

[53] The Worker never used the services of a subcontractor to replace her during the Period but, on one occasion, she notified the appellant that she was going to be absent and the appellant provided the services as the Worker's replacement without being paid for replacing her. In the case of her absence, the Worker had the obligation to find a replacement supplied by the appellant or reschedule the classes or cancel them and not get paid.

[54] The facts relating to this element is indicative of a contract of service because the Worker was generally required to provide her services personally. She was hired for her experience and for her Level One MYC certification. Occasionally and in special circumstances, the Worker could have used substitute teachers supplied by the appellant. Under no circumstances, did the Worker have the ability to earn more money by subcontracting her teaching duties.

Chance of Profit and Risk of Loss

[55] The arrangement between the appellant and the Worker did not give the Worker any possibility to increase her profit. The only way that the Worker could increase her earnings was by working more hours which does not amount to a chance of profit.

[56] The appellant stated that the Worker was permitted to teach students privately outside of the Lancaster Public School and the Renaissance studio but these arrangements would be separate from the contracts made with the appellant.

[57] The Worker's pay was not negotiable and was set at a rate that was the same for all music teachers working for the appellant.

[58] The appellant coordinated the registration of the students at no cost to the Worker. The appellant advertised the business online and the clients contacted the appellant for services. The Worker was paid whether a student attended a lesson or not.

[59] The appellant provided the Worker with the tools required to perform her services at no cost. Both locations and the equipment were leased by the appellant. The Worker did not have any real risk of financial loss. The Worker did not have any capital expenditures to make and the only expense appears to be the cost of purchasing music sheets.

[60] The facts relating to the chance of profit and risk of loss clearly support an employer/employee relationship.

[61] All things considered, I conclude that a comparison of the factors in this case applied with the case of *Wiebe Door*, supports the Worker's intention to be an employee. The appellant's intention for the Worker to be an independent contractor is not consistent with the evidence presented at the hearing.

[62] For these reasons, I dismiss the appeal.

Signed at Ottawa, Canada, this 6th day of April 2017.

"Réal Favreau"

Favreau J.

CITATION:	2017 TCC 54
COURT FILE NOS.:	2016-541(EI) 2016-542(CPP)
STYLE OF CAUSE:	Janet Coathup and M.N.R.
PLACE OF HEARING:	Belleville, Ontario
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REASONS FOR JUDGMENT BY:	The Honourable Justice Réal Favreau
DATE OF JUDGMENT:	April 6, 2017

APPEARANCES:

Agent for the Appellant:	Robert Hogeboom
Counsel for the Respondent:	Alexander Nguyen

COUNSEL OF RECORD:

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Firm:

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