Docket: 2014-2620(IT)G

BETWEEN:

ALBERT DE VRIES,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on common evidence with the appeal of
Christine De Vries 2014-2621(IT)G
on July 4 and 5, 2017, at Vancouver, British Columbia

Before: The Honourable Justice B. Paris

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Nadine Taylor Pickering

JUDGMENT

The appeal from the assessment number 1984578 made under the Income Tax Act is allowed, with costs, in accordance with the attached Reasons for Judgment.

Signed at Vancouver, British Columbia, this 20th day of August 2018.

"B.Paris"

Paris J.

Docket: 2014-2621(IT)G

BETWEEN:

CHRISTINE DE VRIES,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on common evidence with the appeal
of Albert De Vries 2014-2620(IT)G
on July 4 and 5, 2017, at Vancouver, British Columbia

Before: The Honourable Justice B. Paris

Appearances:

For the Appellant:	The Appellant herself
Counsel for the Respondent:	Nadine Taylor Pickering

JUDGMENT

The appeal from assessment number 1984589 made under the Income Tax Act is allowed, with costs, in accordance with the attached Reasons for Judgment.

Signed at Vancouver, British Columbia, this 20th day of August 2018.

"B. Paris"

Paris J.

Citation: 2018TCC166
Date: 20180820
Docket: 2014-2620(IT)G
2014-2621(IT)G

BETWEEN:

ALBERT DE VRIES
CHRISTINE DE VRIES

Appellants,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

Paris J.

[1] The appellants, Albert and Christine De Vries, have each been assessed for $83,565 pursuant to section 160 of the *Income Tax Act* ("*ITA*") in relation to dividends paid to them on January 31, 2010 by their wholly owned company, Imperial Pacific Greenhouse Ltd. ("IPG") upon winding up.

[2] Section 160 of the *ITA* allows the Minister of National Revenue (the "Minister") to recover a tax debt from a person other than the tax debtor if certain conditions are met. Generally speaking, subsection 160(1) will apply if a tax debtor makes a non-arm's length transfer of property and the consideration given for the property by the transferee is less than the fair market value of the property at the time of the transfer.

[3] The appellants are married and at the material time each owned 50% of the shares of IPG. The respondent says that when the dividends were paid, IPG was liable to pay the amount of $758,630 under subsection 224(4) of the *ITA* for failure to comply with a requirement to pay issued under subsection 224(1) of the *ITA*.

[4] The appellants take the position that IPG had no outstanding tax liability at the time the dividends were paid. They also say, in the alternative, that they

provided consideration for the dividends that was at least equal to the amount of the dividends they received from IPG.

[5] The appeals were heard on common evidence. Each appellant was self-represented. Albert De Vries and Paul Houweling testified on behalf of the appellants.

Facts

Tax liability of IPG

[6] Between 2001 and 2010, IPG operated a greenhouse and nursery business on property it owned near Cedar, B.C (the "Property").

[7] The tax liability of IPG at issue in these appeals arose out of a complicated set of facts, beginning before IPG was incorporated in 2001. It is necessary, therefore, to first set out in some detail the background to IPG's incorporation and operation.

[8] The Property was originally owned by MacMillan Bloedel Ltd. ("MacBlo") and used as a tree nursery. MacBlo also owned an adjacent sawmill and pulp mill. The water used for the tree nursery came from the pulp mill property. At some point, MacBlo sold the pulp mill to a company called Harmac Pacific Ltd. ('Harmac") and sold the sawmill and the Property to Weyerhauser Company Ltd.("Weyerhauser") There appears to have been an agreement between Harmac and Weyerhauser that Harmac would supply Weyerhauser with water for the tree nursery. Weyerhauser later stopped using the Property as a tree nursery and no longer needed the water supply.

[9] In November 1999, Weyerhauser sold the Property to Peter Bos and Mike Bryan for $900,000. Paul Houweling loaned $500,000 to Bos and Bryan for the purchase and the remainder of the price was financed by a vendor take-back mortgage. The loan agreement with Houweling was not put in writing. The Property was to be used in a greenhouse and nursery business under the name of "Imperial Pacific Greenhouses", involving Bos, Bryan and Houweling.

[10] Immediately after taking possession, Bos and Bryan attempted to get Harmac to restart the water supply to the Property, but Harmac refused and took the position that its obligation to supply water was extinguished when Weyerhauser sold the Property. Bos and Bryan then scrambled to find an

alternative source of water but the lack of an adequate water supply adversely affected the greenhouse and nursery operations and the business struggled financially. Houweling made further advances to the business and provided equipment to keep the business going. There was no written agreement prepared in respect of the further advances from Houweling.

[11] Sometime in early 2000, Bryan began having financial difficulties and gave up his interest in the business at the request of Houweling.

[12] Another individual, Erik Duivenvoorde acquired Bryan's interest in the Property and business in August 2000.

[13] Shortly thereafter, IPG was incorporated and the Property and business were rolled into IPG. IPG assumed the debts owing by the business. Bos became a 75% shareholder and Duivenvoorde a 25% shareholder. At that point, the debt owing to Houweling, totaled $758,630.

[14] In early 2001, Bos left the business, and on February 19, 2001 he transferred his shares in IPG in equal amounts to Houweling's spouse Elsa, to Duivenvoorde's spouse Judith and to the appellant, Christine De Vries. Albert De Vries was made a director of IPG on the same date. Houweling testified that he asked Albert De Vries to help out with IPG because of his previous experience in the greenhouse business. Houweling said that IPG was losing money because of the water problem and he thought that De Vries might be able to turn the situation around.

[15] It appears that the appellants played a major role running the day to day operations of IPG from that point on.

[16] No progress was made by IPG in convincing Harmac to resume the water supply to the Property, and in October 2002, IPG began an action against Weyerhauser and various other parties for damages resulting from their failure to disclose the water issue (the "Water Litigation"). Previously, Bos and Duivenvoorde had assigned to IPG all of their interest in any cause of action arising out of the purchase of the Property and the water supply issue.

[17] On July 5, 2003 Duivenvoorde's employment with IPG was terminated as a result of a conflict that had developed between him and Albert De Vries. On the same day, Duivenvoorde resigned as a director and Elsa Houweling, Christine De Vries and Daniel Houweling (the son of Paul and Elsa Houweling) were appointed as directors.

[18] Duivenvoorde then requested that IPG repay him his outstanding shareholder loan, but was told by Elsa Houweling in a letter dated July 14, 2003, that:

> The original agreement between all shareholders was that the shareholders' loans would become payable depending on the settlement of the water claim. When the water claim is resolved, it is our expectation that the amount would cover the shareholders' loans and in addition, each shareholder would receive 7% interest per year over their outstanding shareholders' loan.

[19] Duivenvoorde later brought an action against IPG for repayment of his shareholder loan and swore an affidavit in those proceedings. In the affidavit, which the appellants produced as an exhibit in the case at bar, Duivenvoorde referred to minutes of the IPG shareholder meeting that took place on July 5, 2003, and his request at that meeting to have his shareholder loan repaid. In the affidavit, Duivenvoorde referred to a statement made by Albert De Vries at the meeting that there was a restriction on the repayment of shareholder loans, and stated at paragraph 26 of his affidavit that :

> In fact, there are no restrictions placed on the shareholders' loans, except with respect to Paul who agreed that he would wait until resolution of the litigation against Weyerhauser and the realtors.

[20] Counsel for the respondent later, in final arguments, took the position that the July 14, 2003 letter and Duivenvoorde's affidavit were inadmissible hearsay. While the objection to the admissibility of this evidence was not timely, it appears that this does not result in otherwise inadmissible evidence becoming admissible. In *Adam v. Campbell* 1950 CanLII 326 (SCC), Cartwright J. writing for the majority of the Court made this point at page 458 of the decision:

> I have not overlooked the fact that no objection was taken by counsel for the appellants to the evidence which I have concluded was inadmissible. It is unnecessary to state that failure to object to its reception cannot render admissible evidence which is legally inadmissible.

[21] Sometime prior to 2003, Paul Houweling and his company, Amethyst Greenhouse Ltd. ("Amethyst"), were reassessed by the Minister for substantial amounts of tax in respect of years prior to 2000.

[22] The Canada Revenue Agency (the "CRA") obtained a jeopardy order to collect these amounts and in mid-2004 began discussions with Albert De Vries concerning possible collection of amounts owing by IPG to Houweling. At that

point, Houweling owed $4,264,093 under the ITA and IPG owed Houweling $758,630.

[23] In December 2004, the CRA issued requirements to pay ("RTPs") under subsection 224(1) of the ITA requiring IPG to pay any amount it owed to Paul Houweling and Amethyst to the CRA.

[24] Those requirements were renewed on January 3, 2006.

[25] Under the RTP in respect of Paul Houweling, IPG was required to pay to the Minister any amounts it was liable to pay to Houweling, not exceeding $4,596,399. IPG did not pay any amount to the Minister.

[26] On April 5, 2006, Albert De Vries purchased Elsa Houweling's shares in IPG for $80,000. From that point, Albert and Christine De Vries each owned 50% of the shares of IPG.

[27] On April 22, 2006, Paul Houweling provided IPG with what was referred to as an invoice, stating that Houweling and Amethyst "forfeit for all time any interests absolute in IPG." This forgiveness of the debt owing by IPG to Houweling and Amethyst was reflected in IPG's financial statement for the period ending July 31, 2006.

[28] IPG was assessed on October 12, 2007 in the amount of $758,630 for failing to comply with the RTP dated January 3, 2006.

[29] IPG appealed the assessment and argued that it was not liable to pay any amount to Houweling during the term of the RTP because Houweling had agreed to postpone collection of the amounts he was owed until the Water Litigation undertaken by IPG had been resolved. That litigation was not settled until 2008. IPG also argued that Houweling had forgiven the debt on April 28, 2006 and therefore that no amount was owing to him.

[30] The appeal was heard by Webb J. who found that IPG failed to prove the existence of the alleged verbal agreement deferring repayment of the debt until the resolution of the Water Litigation (*Imperial General Greenhouses Ltd. v. The Queen*, 2010 TCC 431). In arriving at this conclusion, Webb J. stated at paragraph 26 of the decision that:

> The only evidence of this verbal agreement was the statement of Albert De Vries that it was his understanding that this loan was tied to the lawsuit and was to be repaid when the amount was received in relation to the claim made in the lawsuit. There was nothing in writing in relation to this condition nor did the Appellant call Paul Houweling as a witness to confirm this condition. Since the debt was owing to Paul Houweling and since this condition would have affected his right to receive payment, it seems to me that the Appellant should have called Paul Houweling as a witness.

[31] Webb J. concluded that IPG's debt to Houweling was a demand loan payable after April 5, 2006 and that IPG had failed to pay the amount of the debt to the Minister in accordance with the RTP.

[32] With respect to the alleged forgiveness of the debt, Webb J. found that it could not have affected the requirement to pay because, at the time of the alleged forgiveness, IPG was under an obligation to pay to the Receiver General any amounts that were otherwise payable to Houweling and Houweling did not have any right to receive any amount from IPG that could be forgiven.

[33] Therefore, Webb J. dismissed IPG's appeal.

[34] IPG's appeal of that decision to the Federal Court of Appeal was also dismissed (*Imperial Greenhouses Ltd. v. The Queen*, 2011 FCA 79).

[35] In early 2010, IPG ceased operations and disposed of the Property and certain other assets to the appellants, for what the CRA accepted was fair market value. After the disposition of the property, IPG's capital dividend account balance was $225,213. On January 31, 2010, IPG paid a capital dividend in the amount of $83,565 to each of the appellants.

[36] IPG was dissolved on August 20, 2012 for failure to file its annual return.

[37] On November 7, 2012, each of the appellants was assessed under subsection 160(1) of the ITA in respect of the capital dividends they received from IPG, on the basis that at the time the dividends were paid IPG owed $758,630 under the ITA for failing to comply with the RTP.

[38] In the case at bar, the appellants called Houweling as a witness. He confirmed that he had made loans and advances to the business before the incorporation of IPG, both for the purchase of the Property and for the operation of the business and that the IPG assumed liability for the amounts.

[39] Houweling confirmed that there was no written agreement concerning the debt and that it was unsecured but said that he had verbally agreed with IPG that he would be repaid only after the Water Litigation regarding the Property was resolved. He said that he expected that the litigation would result in the recovery of about $1 million and that he didn't expect the litigation would take too long. He said as well that throughout the time the money was owing to him, IPG had financial problems. He also confirmed that he did not receive any consideration from IPG for the agreement to postpone collection of the debt.

[40] Albert De Vries also testified that Houweling had verbally agreed to wait until the conclusion of the Water Litigation to collect the amounts IPG owed him. He said that Houweling had agreed to wait because he felt responsible for the water problem, since he had not verified the availability of water when the Property was purchased.

[41] De Vries admitted in cross-examination that the loans payable to Houweling were not shown as contingent liabilities on IPG's financial statements, but said that the amounts were simply transferred onto the statements from the Quick Books software and carried through from year to year and that he did not notice that they were not described as contingent liabilities. He also said that he had told the CRA collections' officer he dealt with that the payment of the loans was delayed until the conclusion of the Water Litigation.

Position of the appellants

[42] At the outset of the hearing before me, the appellants indicated that they accepted the findings of fact and conclusions of law made by Webb J. in the appeal brought by IPG, except with respect to whether IPG was liable to pay any amount to Houweling during the one year period after the RTP was issued. However, in argument, the appellants also maintained that they were not liable because the debt was forgiven by Houweling during the year.

[43] The appellants also argue that they gave consideration for the dividend they each received from IPG on January 31, 2010.

Analysis

[44] It is clear that the appellants are entitled to challenge the underlying tax liability of IPG for which they have been assessed under section 160 of the *ITA*. It should also be noted that the respondent did not raise the question of issue estoppel

in relation to the determination that the debt owing by Houweling was payable in the year following the issuance of the RTP to IPG on January 6, 2006. Although the respondent applied for a determination of the issue estoppel question under section 58 of the *Tax Court of Canada Rules (General Procedure)*, the application was dismissed because the issue had not been raised in the respondent's pleadings. Furthermore, the respondent did not seek to amend the Reply to Notice of Appeal to include the issue.

[45] The first question, then, is whether IPG was liable to pay Houweling any amount during the year following the issuance of the RTP on January 6, 2006.

[46] It is not contested that IPG owed Houweling $758,630 at that time. What must be determined is whether IPG was liable to repay the loan to Houweling during the relevant period. This depends on whether, as the appellants claim, Houweling had agreed not to seek repayment of the amounts he had loaned to IPG until the Water Litigation was concluded. If I find that such an agreement existed, I must also determine whether that agreement was legally binding on Houweling as a condition of the loan or, alternatively, gave rise to a promissory estoppel that would have prevented him from seeking repayment.

[47] Since all of the amounts owing by IPG to Houweling were advanced well before the Water Litigation was started in October 2002, I find that repayment of the original loans could not, at the time they were made, have been subject to conclusion of the Water Litigation.

[48] However, the evidence presented by the appellants satisfies me that Houweling did agree to postpone collection of the amounts he was owed by IPG until the Water Litigation was concluded and that this agreement was made around the time that the Water Litigation was started. The testimony of Houweling and Albert De Vries to that effect is corroborated to a certain extent by a letter written by Albert De Vries in July 2004 to a CRA collections officer named Ms. Green, who was seeking information about amounts owing by IPG to Houweling or Amethyst. In that letter, De Vries stated that certain loans and other amounts payable by IPG would only become payable when funds became available from the settlement of the Water Litigation. In De Vries' letter to Green, he wrote that "It was agreed between shareholders that loans, interest, truck rental all become payable to shareholders as soon as money becomes available out of the court settlement with the claim for the water and property tax issue, which to date no decision has been finalized."

[49] While, as the respondent's counsel pointed out, De Vries referred to an agreement among the "shareholders", and Houweling was never a shareholder, it appears that the language used was imprecise. It appears that De Vries may have considered Houweling to be a shareholder of IPG because he had provided most of the capital for the business. Also, the truck rental fees referred to by De Vries in his letter would have been payable to Houweling's company, Amethyst, the owner of the truck, and not to a shareholder of IPG. An agreement to postpone the payment of the rental fees would have to have been made with Houweling on behalf of Amethyst and not by any of the shareholders of IPG. This supports the view that in the letter, De Vries was referring to an agreement with Houweling that repayment of amounts he was owed would be postponed until the Water Litigation was settled.

[50] Perhaps more importantly, in his letter to Green, De Vries was responding to a query about amounts that IPG owed to Houweling and Amethyst. In this context, it seems more likely than not that the reference to amounts "payable to shareholders" dealt with loans owing to Houweling or Amethyst, since Green was not concerned about debts owing by IPG to its actual shareholders.

[51] I note as well that the amount owing to Houweling was referred to as "other loans from shareholders" in a letter from the Business Development Bank of Canada to IPG dated August 12, 2002 concerning financing provided to IPG. This reference to the Houweling loans as "other loans from shareholders" was repeated in a reporting letter from IPG's accountant to IPG dated March 20, 2003.

[52] I also find it plausible that Houweling would agree to postpone collection of the loan. He said that he felt badly about the difficulties the business was facing due to the water problems because he was involved in the selection and purchase of the Property and did not verify that the water supply was sufficient to operate the business. In the IPG case, Webb J. said at paragraph 41:

> It seems logical that a person who had experience running a greenhouse operation would, as Albert De Vries stated, feel some sense of responsibility for not confirming that the water supply would continue after the assets were acquired.

[53] It is clear that the financial situation of IPG was very precarious during the period in issue and that Houweling understood that any demand for payment would likely result in IPG going out of business.

[54] Finally, I find that the failure to show the amounts owing to Houweling as a contingent liabily in IPG's financial statements is not determinative of the nature of the liability. I accept Mr. De Vries explanation that he did not turn his attention to the description of the liability in the notes to the financial statements and that the description of the liability was simply carried forward from the original financial statements prepared prior to the commencement of the Water Litigation and prior to the agreement by Houweling to wait for payment of the loans.

[55] Having found that Houweling agreed to postpone collection of the loans until the conclusion of the Water Litigation, the next question to be determined is whether that agreement was binding on him.

[56] Counsel for the respondent submitted that any variation to the terms of a contract must be supported by consideration in order to be enforceable. See: *Stilk v. Myrick,* (1809) 170 E.R. 1168; *Shook v. Munro et al.*, [1948] S.C.R. 539, *Gregorio v. Intrans-Corp.* (1994), 18 O.R. (3d) 527 (C.A.) at p. 534. *Gilbert Steel Ltd. v. University Construction Ltd.*, (1976) 12 O.R. (2d) 19 (C.A.), at p. 24.

[57] However, it appears that there has been an evolution in the doctrine of consideration in the context of contract modifications. Recently, the British Columbia Court of Appeal held that when parties to a contract agree to vary its terms, the variation should be enforceable without fresh consideration, absent duress, unconscionability, or other public policy concerns (*Rosas v. Toca*, 2018 BCCA 191; see also *Greater Fredericton Airport Authority v. NAV Canada*, 2008 NBCA 28).

[58] In the *Rosas* case, Bauman C.J. carried out an exhaustive review of the jurisprudence concerning the requirement for additional consideration to support a variation of an existing contract. At paragraph 183 of that decision, he concludes that:

> When parties to a contract agree to vary its terms, the variation should be enforceable without fresh consideration, absent duress, unconscionability, or other public policy concerns, which would render an otherwise valid term unenforceable. A variation supported by valid consideration may continue to be enforceable for that reason, but a lack of fresh consideration will no longer be determinative.

[59] The respondent's counsel provided written submissions in response to the *Rosas* decision, and submitted that it should not be applied in the case at bar because the variation in the contractual term in this case would result in unfairness

to a third party, the Minister by allowing IPG and the appellants to avoid their tax liability and retroactively invalidate the RTP issued by the Minister.

[60] The short answer to this submission is that the legal rights that existed between Houweling and IPG concerning the repayment obligation must be determined prior to determining the obligation of IPG under the ITA. As noted by Owen J. in *Cassan v. The Queen*, 2017 TCC 174 (at paragraph 260), "tax law is accessory to private law and that, absent a provision of the ITA to the contrary, the tax law is to be applied to the result under private law." In other words, unless expressly provided for in the ITA, the legal relationships established by the parties must be respected for tax purposes. Here, I do not accept that Houweling and the appellants have sought to retroactively invalidate the effect of the RTP, since the agreement to postpone collection by Houweling far predates the issuance of the RTP.

[61] Counsel also submitted that *Rosas* may be wrongly decided, given that in *Kennedy v. Clark*, 2009 NBCA 60, decided subsequent to *NAV Canada* , the New Brunswick Court of Appeal found that a disclaimer of liability for misrepresentations in the sale of a yacht was unenforceable for lack of consideration, where the disclaimer had been signed by the plaintiff after the agreement of purchase and sale had been executed by the parties. However, this point was addressed by the B.C. Court of Appeal at paragraph 112 of the *Rosas* decision as follows:

> With respect, it is difficult to reconcile the result in *Kennedy* with the clear statement from *NAV Canada* that "[a]s a matter of commercial efficacy, it becomes necessary at times to adjust the parties' respective contractual obligations and the law must then protect their legitimate expectations that the modifications or variations will be adhered to and regarded as enforceable" (at para. 28). What appears to have motivated the Court in *Kennedy* is the lack of discussion of the new term, and the lack of any reason why Mrs. Kennedy would agree to it. The Court may have been concerned with whether Mrs. Kennedy was fully aware of the disclaimer when she signed the bill of sale, and whether she truly agreed to the variation and intended to be bound to it.

[62] I find, therefore, that the decision in *Rosas* should be applied in the case before me. Although there is no evidence in this case that IPG provided any consideration to Houweling in return for his agreement to wait for payment of the loan, there is nothing to suggest that IPG exerted any economic pressure on Houweling to obtain the variation in the loan agreement and that there are no public policy reasons that would render the agreement unenforceable. It appears

that Houweling and IPG both expected and intended that Houweling's agreement to wait to collect the amount IPG owed would be binding on him. I find, therefore, that Houweling's promise to wait for the conclusion of the Water Litigation before seeking repayment of the loan was legally binding on him, and that the loan was not repayable by IPG before the litigation was concluded in 2008.

[63] As a result, there was no amount owing by IPG to Houweling during the year that followed the issuance of the RTP and therefore no amount owing by IPG under the ITA as a result of its failure to make any payment to the Minister pursuant to the RTP.

[64] While this conclusion is sufficient to dispose of the appeals in favour of the appellants, I believe it would be helpful to address certain additional arguments in these reasons.

Forgiveness of the debt

[65] The evidence that was put before me concerning the forgiveness of debt showed only that the forgiveness occurred on April 28, 2006, well after the RTP was issued, Therefore, it would not have had an impact on IPG's obligation concerning the RTP before that date if it had been found that IPG was liable to pay any amount to Houweling during that period.

[66] The evidence relied upon by the appellants is the same as what was before Webb J. in the IPG case, and therefore, had it been required, I would have adopted the conclusion of Webb J. on this point.

Consideration for the dividends

[67] The jurisprudence is conclusive that contributions made to a company by its shareholders do not constitute consideration for the payment of dividends by the company to those shareholders. The right to receive dividends is a right that attaches to shares and not to shareholders such that a shareholder's right to receive the payment of a declared dividend flows directly from his or her status as the owner of shares.

[68] In *Neuman v. M.N.R.*, [1998] 1 SCR 770 the Supreme Court of Canada stated at paragraph 57 that:

> …a dividend is a payment which is related by way of entitlement to one's capital or share interest in the corporation and not to any other consideration. Thus, the quantum of one's contribution to a company, and any dividends received from that corporation, are mutually independent of one another.

[69] Therefore it is clear that the amounts paid by the appellants for their shares do not constitute consideration given by them for the payment of the dividends in issue.

Conclusion

[70] For all of these reasons, the appeals are allowed, with one set of costs to the appellants in respect of both appeals.

Signed at Vancouver, British Columbia, this 20th day of August 2018.

"B.Paris"

Paris J.

CITATION:	2018TCC166
COURT FILE NOs.:	2014-2620(IT)G and 2014-2621(IT)G
STYLE OF CAUSE:	ALBERT DE VRIES and CHRISTINE DE VRIES AND HER MAJESTY THE QUEEN
PLACE OF HEARING:	Vancouver, British Columbia
DATES OF HEARING:	July 4 and 5, 2017
REASONS FOR JUDGMENT BY:	The Honourable Justice B. Paris
DATE OF JUDGMENT:	August 20, 2018

APPEARANCES:

For the Appellants:	The Appellant themselves
Counsel for the Respondent:	Nadine Taylor Pickering

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

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