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CHARITIES & NOT-FOR-PROFIT NEWSLETTER

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The Charities & Not-for-Profit Newsletter is published monthly by Miller Thomson LLP's Charities & Not-for-Profit Group as a service to our clients and the broader voluntary sector. We encourage you to forward the e-mail delivering this newsletter to anyone (internal or external to your organization) who might be interested. Complimentary e-mail subscriptions are available by contacting charitieseditor@millerthomson.com.

Inside

REGISTERED CHARITIES TO BE EXEMPT FROM NATIONAL "DO NOT CALL" TELEMARKETING LIST

Michael E. Piaskoski
Toronto
416.595.8571
mpiaskoski@millerthomson.com

As discussed earlier in our January and June 2005 issues, Canada has come one step closer in the creation of a national Do Not Call registry for telemarketers. Bill C-37, *An Act to amend the Telecommunications Act*, which establishes the legislative framework to enable the CRTC to create and enforce a national Do Not Call list, passed third reading in the House of Commons on October 24, 2005. Since this bill was first introduced in Parliament in December of 2004, it has gone through considerable amendments and now includes an express exemption for registered charities from any obligations under the national Do Not Call registry. In particular, the bill provides that any order of the CRTC that relates to the national Do Not Call list does not apply to telecommunications "*made by or on behalf* of a registered charity within the meaning of the *Income Tax Act*". Thus, it would appear that the creation and existence of a national Do Not Call list will not affect the telemarketing operations of a registered charity, whether conducted by the charity itself or outsourced to a third party call centre.

We also note that the current draft of the bill has removed the ambiguous language contained in a previous draft that attempted to qualify the exemption to situations where "the information indicates that unsolicited telecommunications may be made by or on behalf of such charities". This previous language added nothing to the exemption and served only to weaken it with its ambiguity.

However, registered charities and other exempt entities will still be required to maintain their *own* Do Not Call lists and ensure that no calls are placed to persons who have asked to be placed on those lists. They must also, at the beginning of each call, identify the purpose of the call and the person on whose behalf the call is made.

Clearly, the Canadian government has recognized the importance of the use of telemarketing in the fund-raising efforts of charitable organizations and Bill C-37 can be seen as a significant concession to address the needs and interests of such organizations. While the bill still must go through three readings in the Senate before it is proclaimed into law, it has been recognized by almost all parties as a reasonable balance between the privacy of those being called and the needs of those placing the calls to communicate with their supporters and customers.

NEW CRA RELEASE ON OFFICIAL DONATION RECEIPTS

Lysane Tougas
Montréal
514.871.5435
ltougas@millerthomsonpouliot.com

In previous issues, we discussed the impact of proposed changes to the *Income Tax Act* designed to implement the "split receipting" rules. The purpose of these rules is to permit charities to issue donation receipts in situations where the donor receives partial consideration for the property transferred.

In order to make issuing receipts as simple as possible for charities and ensure that the receipts contain the additional information that will now be required by the *Income Tax Act*, the Canada Revenue Agency Charities Directorate has recently released sample official donation receipt forms (see www.cra-arc.gc.ca/tax/charities/pubs/receipts-e.html). While official donation receipts issued by charities do not have to appear exactly as presented in this CRA document, the samples can be used as a guide. Miller Thomson charity tax lawyers are also available to assist charities with questions about receipting issues.

SOLICITOR-CLIENT PRIVILEGE IN THE NEW WORLD OF INTERMEDIATE SANCTIONS

Susan Manwaring
Toronto
416.595.8583
smanwaring@millerthomson.com

Until recently, the only compliance tool available to the Canada Revenue Agency in dealing with registered charities was revocation of charitable registration. However, the *Income Tax Act* has now been amended to provide for intermediate sanctions (see our June 2005, September 2004 and Budget 2004 Special issues for details). There is no doubt that with these regulatory changes, there will be an increase in the number of CRA charity audits in the coming years.

Charities need to prepare for these audits. One way to do so is to ensure that files are well organized and in order. This will enable the charity to respond quickly and effectively to an auditor's requests. If documentation is not well organized and properly kept, the auditor's job will be lengthened and it may be that the auditor will, in looking at one issue, unintentionally stumble on other issues where problems may exist. The auditor may also come to suspect that the disorganisation is designed to hide problems.

Charities should also consider whether any of their documents are exempt from review by a CRA auditor by virtue of being subject to solicitor-client privilege. Solicitor-client privilege is a important legal principle that protects communications between a lawyer and client from disclosure. It is a cornerstone to our legal system that a client should be able to speak freely to its lawyer without fear of the communication being disclosed.

The *Income Tax Act* confirms that clients are permitted to claim privilege to protect documents from disclosure to CRA on audit. Thus, legal advice correspondence between a charity and its lawyer can be protected from disclosure to CRA. Where privilege exists in a document, clients should carefully note it and keep the document separate within the file to avoid inadvertent disclosure.

The existence of privilege is usually clear when the correspondence is between the lawyer and the client. However, there may also be correspondence from other parties (accountants, donors, etc.) which is connected to the issue being considered by the lawyer and delivered in the context of the lawyer's advice. These documents may also be protected. Further, materials prepared in anticipation of a dispute, may be subject to privilege if a lawyer has been involved.

How should a charity prepare for the new era of intermediate sanction? The advice that we gave clients before the introduction of intermediate sanctions was as follows: Before a CRA auditor arrives, take the time to review all relevant files, so that if there are any documents that can be protected by privilege, they have been identified and are separated out for non-disclosure. Consult with your lawyers if any questions arise to be sure the privilege can be maintained.

Our past advice still holds true. However, a number of the intermediate sanctions only apply if the charity's violation of applicable tax rules involved "culpable conduct" (i.e., it was deliberate or involved gross negligence). One way for a charity to show that it is not engaging in culpable conduct is to obtain legal advice prior to undertaking a particular transaction. In order to prove that the charity was not negligent, it may need to disclose to CRA the legal opinion on which it relied. Opinions that may be used for this purpose should be drafted carefully and may need to be focussed narrowly in order to avoid disclosure of legal advice to CRA beyond what is needed to defend against a culpable conduct allegation. A charity considering waiving solicitor-client privilege in this circumstance should never do so without specific legal advice.

DISCLOSURE OF DONOR RECORDS TO CRA

Daniel L. Kiselbach
Vancouver
604.643.1263
dkiselbach@millerthomson.com

Jacqueline L. King
Toronto
416.595.2966
jking@millerthomson.com

Introduction

In a series of recent cases, courts have been asked to deal with the issue of when charities and others must disclose donor records to the Canada Revenue Agency ("CRA"). Charities should be especially wary of friendly or informal requests from CRA auditors seeking "voluntary" disclosure of donor records. In the case of informal request, the CRA auditor may be attempting to seek to avoid the strict requirements of the *Income Tax Act* (the "Act").

The Act imposes a duty on the CRA to obtain a court order before seeking the production of records of unnamed donors if the CRA intends to audit the donors. The following is a brief discussion of some points arising from the recent cases, the issues that must be addressed by persons handling an audit of a charity, the extent of CRA's duty to obtain a court order before issuing a requirement under the Act, and grounds for challenging CRA requests or requirements in court. For reasons that are identified below, it is suggested that a charity should examine the validity of any request or requirement to produce donor records before disclosing those records. This is particularly so when the request or requirement is made respecting unnamed donors, and the CRA auditor is seeking to audit the donors.

Recent Cases

A starting point for understanding this area of the law is the 2003 decision of the Federal Court Trial Division in *Capital Vision Inc.* v *Minister of National Revenue*. In that decision the Federal Court set aside requirements to produce documents that had been imposed by CRA on a fundraising company involved in so-called "art flips". CRA was concerned with the charitable giving strategy promoted by Capital Vision, whereby unnamed persons purchased works of art at a fraction of their alleged fair market value, donated the works of art to charity, and received donation receipts based on the full alleged fair market value. CRA therefore issued requirements that Capital Vision provide the names of all donors involved in its strategy.

The Federal Court set aside these requirements. The Court rejected the claim that CRA sought the required documents and information for the audit of Capital Vision and not the unnamed persons. It indicated that *if the audit related to the donors, the Minister had a statutory obligation to seek judicial authorization before issuing the requirements relating to donors.*

The Court noted that ss. 231.2(3) of the Act imposes a duty on CRA to obtain a court order authorizing the imposition of a requirement to produce documents respecting unnamed persons under audit. The judicial authorization provision is designed to safeguard taxpayer confidentiality and to prevent CRA's intrusion into private affairs. The Court accepted the fact that third party donors may have valid reasons for not wanting to disclose information, and that it is important to guard against abusive CRA investigations and fishing expeditions.

While *Capital Vision* provided assistance on when the CRA must obtain a court order in order to obtain documents and information respecting named third parties, it did not address the issue of when and how a party may deal with an unlawful requirement. This was addressed by the Federal Court of Appeal in 2005 in *Artistic Ideas Inc.* v *Canada (Customs and Revenue Agency)*.

In *Artistic Ideas Inc.*, the Court dismissed an appeal by CRA of a decision that Artistic Ideas was not required to provide CRA with the names of donors of work of art. The Court restated that CRA cannot impose a requirement on a third party to provide information or documents relating to unnamed persons *whom the CRA wishes to investigate* unless the CRA obtains prior judicial authorization. The Court held that Artistic Ideas had to disclose the names of the charities that had received art from donors, but not the donors' names.

The Court noted that where a third party receives a requirement respecting donors who are the subject of a CRA investigation, the only reasonable course of action may be for a third party to redact (edit out) the donors' names. Editing allows CRA to obtain the information it is entitled to, but not the information to which it is not entitled without a court order.

The Federal Court of Appeal decision in another 2005 case, *National Foundation for Christian Leadership* v *The Minister of National Revenue*, also supports the view that the right to privacy protected by the judicial authorization provision is a significant one. Where the validity of a requirement has been challenged, that challenge should be determined before a charity is required to disclose the requested documents and information.

Finally, in the October 2005 decision in *Redeemer Foundation* v *The Minister of National Revenue*, Justice Hughes of the Federal Court Trial Division went one step further in safeguarding the right to privacy against unwarranted intrusions and fishing expeditions. The Court noted that the Act imposes a duty on CRA to obtain a court order prior to seeking documents and information from one taxpayer in order to obtain otherwise unavailable information about another taxpayer. In *Redeemer*, CRA argued that although the disputed information and documents were obtained without the CRA first seeking prior judicial authorization, the charity had provided the information "voluntarily", and therefore the Minister did not need to follow the duties imposed on it by the Act.

In his order, Justice Hughes stated that the provision requiring the CRA to obtain a court order prior to issuing a third-party requirement was intended to protect privacy:

> Intrusion into the privacy of individuals is always a sensitive matter, especially when third parties, who themselves may have valid reasons for not wanting to disclose, are required to provide the information. Undoubtedly, this is the reason Parliament saw fit to require the Minister to obtain court authorization for such intrusion upon satisfying the Court of the matters specified in subsection 231.2(3).

Justice Hughes stated the following in his reasons:

> Taking a functional and pragmatic approach to this legislation, it is clear that Parliament intended to protect third parties from having information relating to their activities obtained from other persons audited by the Minister, who then will use it for taxation purposes. While section 231.2 provides for a request by the Minister in writing and a refusal the requirement for a prior Order cannot be limited to a situation where only that occurs. To do otherwise would encourage the Minister's officials and agents to attempt by other means to secure the information whether by friendly means, subterfuge or guile and prey upon the innocence, inadvertence or mistake of one taxpayer in order to secure otherwise unavailable information about another. Parliament would not have provided for a Court Order to be obtained, first before securing such information if that provision could be so easily circumvented.

The Court held that CRA should not obtain information from a charity in order to use that information to reassess the donors by any means other than a court order. The Court imposed important sanctions designed to protect the privacy interests of the unnamed donors in this case, and drawing a bright line for future CRA auditors. In *Redeemer*, the court required the CRA to return the improperly obtained documents and information, restrained the use of the documents and information and vacated reassessments and proposed reassessments respecting cases where the identity of donors had already been disclosed to CRA by virtue of the improperly obtained documents and information. However, we understand that the Federal Court of Appeal may well be asked to determine the issues in this case.

Conclusion

Until the Court of Appeal orders otherwise, charities that receive requests and requirements from CRA for the production of documents and information concerning unnamed donors should consider the following points:

1. CRA should not impose a requirement to obtain documents and information on a charity in order to audit unnamed donors to the charity, without first obtaining a court order authorizing the imposition of the requirement, pursuant to section 231.1 of the *Income Tax Act;*
2. in the absence of a court order, a charity that is the recipient of a requirement to produce documents and information pertaining to unnamed donors may edit out the names of the donors from the documents and information, if CRA is seeking to investigate or audit the donors; and
3. if donor records have recently been disclosed and reassessments are being undertaken on the basis of that information where the Minister did not first obtain a court order, the Court may grant relief to protect the privacy interests of unnamed donors and to prevent CRA from using the improperly obtained documents and information. It is critical to move immediately before the court to obtain such relief.

Of course, a CRA charities auditor has the right to obtain and examine donor records in relation to a charity audit. They do not however have a right to any information about unnamed third parties if the purpose of seeking that information is to verify the third parties compliance under the Act. If that is the reason the information is being requested, then the CRA must first obtain a court order allowing them to have that information. The law in this area is subject to rapid changes. As such it is important that persons served with a request or a requirement seek legal advice in order to effectively protect their interests.

Mr. Kiselbach acted for National Foundation for Christian Leadership and Ms. King and Erin Tully of Miller Thomson acted for Redeemer Foundation in their respective judicial review applications.

THE APPLICATION OF QUEBEC'S CHARTER OF THE FRENCH LANGUAGE TO CHARITIES AND NON-PROFIT ORGANIZATIONS

Keenan LaPierre
Montréal
514.871.5499
cklapierre@millerthomsonpouliot.com

Since its adoption in 1977, the *Charter of the French Language* ("the Charter") (sometimes referred to colloquially as "Bill 101") has dramatically altered the linguistic balance in Quebec and reversed what until then had been a prolonged tilt toward English as the primary language of business, advertising and public activities. Although initially far-reaching, much of it failed to withstand constitutional challenges and parts were overturned by the Supreme Court in the 1980s and 1990s. Successive provincial governments resisted the pressure of zealots to eliminate English from Quebec public life such that today's Charter is neither the totalitarian legislation decried by some in English Canada, nor the rigid shield against English which some Quebecois desired.

How charities and other non-profit organizations may be affected by the provisions of the Charter requires an examination of its specific provisions. With some exceptions, the legislation focuses on the activities of an enterprise (or the products and services it offers) rather than on its for-profit or charitable status.

Corporate Names

Firm names in Quebec must be in French, although many companies adopt names with both French and English versions. A charity incorporating a Quebec branch for example would need to adopt a French name either alone or alongside its English version, but may use both versions together in Quebec provided the French (at least) matches the English in prominence. This affects charitable or non-profit organizations, except for non-profit ethnic organizations which may, by the terms of section 71, adopt a name in the language of its ethnicity provided it adds a French version.

It may seem curious that English names continue to proliferate on certain types of Quebec businesses, especially franchised restaurants like "McDonald's", "Burger King", and so forth. The explanation lies in the federal jurisdiction over trade marks. The Quebec government had to acknowledge the constitutional right to use a trade mark in Quebec and for this reason there are exceptions to the general rules in the *Regulation Respecting the Language of Commerce and Business* ("the Regulation") allowing for English-only trade marks, provided no French version has been registered.

Employment

The Charter makes no significant distinction between the treatment of charities and commercial enterprises in the area of employer-employee relations.

- Employers must communicate with employees and publish vacancies in French (s.41).
- The official version of every collective agreement must be French (s.43).
- Employees may not be dismissed, transferred or demoted for inability to communicate in English (s.45) unless English knowledge is a legitimate requirement of the position (s.46).
- Businesses with at least one hundred employees in Quebec must have a committee to oversee the establishment of French as the language of work (s.136).
- Quebec business establishments which qualify as "head offices" under the relevant regulations are subject to more flexible rules allowing the use of English (or another language) in their internal communications. The regulation defining "head office" is also intended to exempt research centres and export-oriented businesses, important elements in Quebec's industrial economy.

Communication with the public in Québec

"Catalogues, brochures, folders, commercial directories and any similar publications" are required under section 52 to be in French. This requirement is qualified by several other provisions. Where the Charter does not specifically require French alone, section 89 permits French and another language together, provided (section 91) French appears at least as prominently.

Although section 58 requires that French in public signs and commercial advertising be "markedly predominant" when another language is also used, section 59 exempts "messages of a religious, political, ideological or humanitarian nature". The distinction turns on the nature of the message and not of the organization.

Internet solicitation and fund-raising

The internet's disregard for traditional borders creates almost insurmountable challenges for pre-internet legislation such as the Charter. The *Office québécois de la langue française* considers websites to be commercial advertising and therefore subject to the rules discussed above. A charity operating a website would be held to these rules regardless of its address, the location of the website host, the servers or any other tangible basis for geographical identification, unless it could be shown that the site is not intended for Quebec residents or that the charity does not operate in Quebec. However, there is virtually no meaningful Quebec case law on this, and enforcement is often impossible.

Contracts

Contracts in Quebec are not all required to be in French. Section 55 does require that "contracts pre-determined by one party, contracts containing printed standard clauses and the related documents…" have a French version, and failure to comply with this may constitute a finable offence, but does not invalidate the contract. The *Civil Code of Québec* contains special rules for interpreting these types of agreement, intended to establish contractual equity. Generally, English-only contracts disappeared several years ago in Quebec and were replaced by documents available in either French or English, or both.

The common printed disclaimer that "the parties have required that this agreement be drawn up in English" complies with the letter of section 55 but raises the question whether it should be considered part of the pre-determined contract. Here also there is no distinction based on the nature of the contract or the status of one of the parties, so contracts executed in Quebec by charities, whether for goods and services or to obtain gifts and donations, are subject to the same language requirements as commercial contracts.

Today, clients are being advised that compliance with the Charter is not unduly onerous and is likely to be received well by Quebecers. Nonetheless, it does require thought and may occasionally lead to the conclusion that a very small Quebec program may not be economically viable, given the new language law compliance issue that it results in.

MILLER THOMSON'S INTERNAL RESOURCES ADD NEW CAPABILITIES

Graeme Coffin
Toronto
416.595.8641
gcoffin@millerthomson.com

Kim Nayyer
Toronto
416.595.8537
knayyer@millerthomson.com

Ines Freeman
Toronto
416.595.2639
ifreeman@millerthomson.com

Over the past few years, Miller Thomson has expanded into a multi-office, multi-jurisdictional firm operating in four provinces and one territory and both official languages, with almost 500 lawyers and other professionals spread across three time zones and separated by thousands of miles. Coordinating the efforts of these professionals, and supplying them with the information and expertise they require to handle an increasingly wide range of legal problems, is obviously a challenge. Miller Thomson has responded by hiring dedicated resource lawyers to meet this challenge.

Graeme Coffin joined the firm as National Knowledge Management Lawyer in August, 2003, having filled this role at another major Toronto law firm for over five years. "Knowledge management" is sophisticated language for a very simple concept: organizing documents and information so that professionals can quickly find relevant resources when the need arises. The aim is to produce a quantum leap in efficiency, by giving lawyers across the national firm the ability to access each other's work product, research, and even anecdotal information. Using sophisticated software, Graeme has been able to deploy several new databases, all fully searchable, to the desktops of every professional of the firm. The result has been a dramatic efficiency increase as lawyers spend less time "re-inventing the wheel." When answers are found, problems solved, or drafting solutions arrived at, the results are no longer filed and forgotten. An expanding ability to capitalize on each other's achievements is proving a definite advantage to our clients, and promises not only to improve our response time, but also to ensure the highest quality of legal analysis.

High quality legal analysis is the stock-in-trade of Kim Nayyer, Miller Thomson's National Research Lawyer. Kim has been a research lawyer since 1995, and filled this role another major national law firm before joining Miller Thomson in November, 2004 (Kim also served as legal counsel to the Alberta Court of Appeal before joining us). Kim's mandate is to provide dedicated analytical support to lawyers across the country, particularly when answers are needed to especially complex problems. In filling this role, Kim works closely with Ines Freeman, the National Director of Library Services (Kim also holds a master's degree in library and information studies), and oversees the efforts of articling students - a crucial role, as students are the workhorses of every law firm's research efforts. Kim's arrival has led to a significant improvement in the efficiency with which thorny legal issues can be addressed. She has also undertaken internal education, and her oversight of the work of students has done much to ensure the quality and consistency of the research they provide to lawyers. Moreover, Kim monitors developments in the law and helps all of our lawyers keep abreast of changes

in the shifting legal environment. Naturally, the bulk of her work ends up residing in our new knowledge management systems.

Ines Freeman plays a major role in supporting our lawyers, as well as lawyers from in-house legal departments of several of our clients. Ines' team of professional library staff are dedicated to providing superior service using carefully selected information resources. By monitoring industry specific business news, the libraries alert lawyers to leading developments important for our clients. Our libraries are integral in supporting the firm's business and research needs. Library services including training and research support are also offered directly to certain clients to assist with research needs.

In the future, Graeme and Kim will be working with Miller Thomson's lawyers in the creation of annotated model documents, creating a database of precedents that embody the best knowledge, and best practices, of our most expert lawyers in various practice areas. This will further enhance efficiency, increasing the speed with which quality legal work can be produced for our clients.

Many law firms shy away from the investment in dedicated resource lawyers, preferring to keep on doing things as they have always been done. Miller Thomson has realized that the road ahead can only be navigated by embracing change, and by never being completely satisfied with the level of service we provide to our clients.

AROUND MILLER THOMSON

Ivan Fleischmann published "Charities with Advocacy Role May Have to Register" in the *Canadian Fundraiser* in early October.

Robert Hayhoe presented on "Legal Risks for Service Providers" at a conference sponsored by Accreditation Ontario in October.

Susan Manwaring and **Arthur Drache** have been elected as Members-at-Large of the Executive of the Canadian Bar Association's National Charities and Not-for-Profit Law Section.

Arthur Drache published "Court decision a small victory against taxman: you can't get a tax receipt for a gift from a third party" in the *National Post* in early October.

Robert Hayhoe and **Susan Manwaring** published "Proposed New Uniform Charitable Fundraising Act May Harmonize Fundraising Licensing Across Canada" in the October issue of the *Exempt Organization Tax Review*.

Arthur Drache published "Crown Loses FCA Decision on Charity Scheme" in *The Canadian Taxpayer* in October.

The October issue of *Canadian Not-For-Profit News*, edited by **Arthur Drache**, contained the following articles by him: "Unintended Consequences Taint Reform of Federal Charity Law", "Hurricane Relief Efforts", Insurance Woes Plague Non-Profits", "Expenses of Volunteers Abroad", "Non-Profits Have Filing Obligations", and "Donation of Private Corporation Shares to Private Foundation", as well as "Gifts to U.S. Religious Schools" by **Robert Hayhoe**.

In early October, Miller Thomson hosted a charity law seminar in Mississauga for our Ontario clients. Speakers included **Susan Manwaring** on "Charitable Fundraising: What's New on the Horizon", **Lorelei Graham** on "Managing Your Intellectual Property Assets", **Robert Hayhoe** on "Split-Receipting Due Diligence" and **Arthur Drache** on "Charities and Politics." The October 15 issue of *Canadian Fundraiser* contained an article "Receipting Rules - Issues call for representation re due diligence requirements" reporting on **Robert Hayhoe's** presentation and "Advocacy - Taking another look at how charities can influence public policy" reporting on **Arthur Drache's** presentation.

The October issue of *Charitable Thoughts* contained "New Compliance Obligations for Charities Issuing Large Receipts" by **Robert Hayhoe** and "Donor-Advised Funds: A Growing Option for Canadian Philanthropy" by **Susan Manwaring**.

Robert Hayhoe presented on "Gifts to Avoid?" at the CAGP - Toronto Roundtable's October breakfast.

MILLER THOMSON LLP CHARITIES & NOT-FOR-PROFIT GROUP

Toronto/Markham

Jennifer E. Babe	416.595.8555
Rachel L. Blumenfeld	416.596.2105
Arthur B.C. Drache, Q.C., C.M.	416.595.8681
Mark R. Frederick	416.595.8175
Kathryn M. Frelick	416.595.2979
Robert J. Fuller, Q.C.	416.595.8514
Eugene J.A. Gierczak, P.Eng.	416.596.2132
Robert B. Hayhoe	416.595.8174
Hugh M. Kelly, Q.C.	416.595.8176
Jacqueline L. King	416.595.2966
Peter D. Lauwers	905.415.6470
Susan M. Manwaring	416.595.8583
Nora F. Osbaldeston	416.595.8680
Rosanne T. Rocchi	416.595.8532
Martin J. Rochwerg	416.596.2116
Amanda Stacey	416.595.8169
Brenda Taylor (Corp. Services)	905.415.6739
Steven L. Wesfield	416.595.8606
Michael J. Wren	416.595.8184

Vancouver

Sandra L. Enticknap	604.643.1292
Martin N. Gifford	604.643.1264
Alan A. Hobkirk	604.643.1218
Peter M. Jarvis	604.643.1273
Eve C. Munro	604.643.1262
Donald H. Risk, Q.C.	604.643.1207

Calgary

William J. Fowlis	403.298.2413
Sandra M. Mah	403.298.2466
Gregory P. Shannon	403.298.2482

Edmonton

Bruce N. Geiger	780.429.9774
Dragana Sanchez-Glowicki	780.429.9703

Waterloo-Wellington

Frank O. Brewster	519.822.4680
Stephen R. Cameron	519.579.3660
Lorelei Graham	519.822.9578
John J. Griggs	519.579.3660
J. Jamieson K. Martin	519.579.3660
Richard G. Meunier, Q.C.	519.579.3660
Robin-Lee A. Norris	519.822.4680

Montréal

Ronald Auclair	514.871.5477
Richard Fontaine	514.871.5496
Marie-Michele Lavigne	514.871.5490
Lysane Tougas	514.871.5435
Louise Tremblay	514.871.5476