

2017 QCCS 284
Quebec Superior Court

Bloom Lake General Partner Ltd., Re

2017 CarswellQue 329, 2017 QCCS 284, 275 A.C.W.S. (3d) 251,
31 C.C.P.B. (2nd) 216, 45 C.B.R. (6th) 110, EYB 2017-275611

In the matter of the plan of compromise or arrangement of: Bloom Lake General Partner Limited, Quinto Mining Corporation, 8568391 Canada Limited, Cliffs Québec Iron Mining ULC, Wabush Iron Co. Limited, Wabush Resources Inc. (Petitioners) and The Bloom Lake Iron Ore Mine, Limited Partnership, Bloom Lake Railway Company Limited, Wabush Mines, Arnaud Railway Company Limited, Wabush Lake Railway Company Limited (Mises en cause) and Michael Keeper, Terence Watt, Damien Lebel and Neil Johnson, Syndicat des métaux, sections locales 6254 et 6285, Morneau Shepell Ltd, in its capacity as replacement pension plan administrator, Her Majesty in right of Newfoundland and Labrador, as represented by the superintendent of pensions, The Attorney General of Canada, acting on behalf of the office of the Superintendent of Financial Institutions, Régie des rentes du Québec, Ville de Sept-Îles (Mises en cause) and FTI Consulting Canada Inc. (Monitor)

Hamilton J.

Heard: December 20, 2016
Judgment: January 30, 2017
Docket: 500-11-048114-157

Counsel: Bernard Boucher, for Petitioners

Sylvain Rigaud, Chrystal Ashby, for Monitor

Nicholas Scheib, Andrew Hatnay, for mises en cause Michael Keeper, Terence Watt, Damien Lebel, and Neil Johnson

Daniel Boudreault, for mise en cause Syndicat des métaux, sections locales 6254 et 6285

Ronald A. Pink, for mise en cause Morneau Shepell Ltd, in its capacity as replacement pension plan administrator

Doug Mitchell, Edward Béchard-Torres, for mise en cause Her Majesty in Right of Newfoundland and Labrador, as represented by Superintendent of Pensions

Pierre Lecavalier, for mise en cause Attorney General of Canada, acting on behalf of office of the Superintendent of financial institutions

Sophie Vaillancourt, Roberto Clocchiatti, for mise en cause Régie des rentes du Québec

Martin Roy, for mise en cause Ville de Sept-Îles

Subject: Insolvency; International

Related Abridgment Classifications

Bankruptcy and insolvency

I Bankruptcy and insolvency jurisdiction

I.2 Jurisdiction of courts

I.2.a Jurisdiction of Bankruptcy Court

I.2.a.iv Territorial jurisdiction

I.2.a.iv.A Foreign bankruptcies

Headnote

Faillite et insolvabilité --- Compétence en matière de faillite et d'insolvabilité — Compétence des tribunaux — Compétence du tribunal de faillite — Compétence territoriale — Faillites étrangères

Débiteurs exploitaient une mine dans la province de Terre-Neuve-et-Labrador et une installation portuaire dans la province de Québec — Employés de la mine et de l'installation portuaire participaient aux régimes de retraite des débiteurs — Débiteurs étaient les administrateurs des régimes de retraite, lesquels étaient régis en partie par une loi de Terre-Neuve-et-Labrador — En particulier, des fiducies présumées et des sûretés avaient été créées en vertu de la loi de Terre-Neuve-et-Labrador — Débiteurs ont éprouvé des difficultés financières et se sont placés sous la protection de la Loi sur les arrangements avec les créanciers des compagnies — Ordonnance initiale a été émise et un contrôleur a été nommé — Contrôleur a déposé une requête faisant valoir que le Tribunal devrait demander l'aide de la Cour suprême de Terre-Neuve-et-Labrador — Requête rejetée — En principe, toutes les questions se rapportant à l'insolvabilité d'un débiteur doivent être tranchées par un seul tribunal — Toutefois, il peut survenir des situations où un tribunal puisse demander l'aide d'un autre tribunal — Tribunal saisi d'une question d'insolvabilité a le pouvoir discrétionnaire de prendre cette décision — En l'espèce, les arguments avancés au soutien d'un renvoi des questions à un autre tribunal n'étaient pas convaincants — Simple fait qu'un litige est régi par une loi étrangère n'est pas une bonne raison pour envoyer un dossier à une juridiction étrangère — Il n'y avait rien de particulièrement unique à propos des dispositions applicables de la loi en question — Par conséquent, il n'était pas nécessaire de demander l'aide de la Cour suprême de Terre-Neuve-et-Labrador.

Bankruptcy and insolvency --- Bankruptcy and insolvency jurisdiction — Jurisdiction of courts — Jurisdiction of Bankruptcy Court — Territorial jurisdiction — Foreign bankruptcies

Debtors operated mine in province of Newfoundland and Labrador and port facility in province of Quebec — Employees of mine and port facility were members of debtors' pension plans — Debtors were administrators of pension plans which were governed in part by Act of Newfoundland and Labrador — In particular, deemed trusts and liens had been created pursuant to Act of Newfoundland and Labrador — Debtors experienced financial difficulties and sought protection under Companies' Creditors Arrangement Act — Initial order was issued and monitor was appointed — Monitor brought motion asserting that Court should seek assistance of Supreme Court of Newfoundland and Labrador — Motion dismissed — In principle, all issues relating to debtor's insolvency are decided by one single court — However, there are cases where court may decide to seek assistance of another court — Court hearing insolvency matter has discretionary power to make that decision — Here, arguments put forward in support of referral of issues to another court were not convincing — Mere fact that dispute is governed by foreign law is not good reason to send case to foreign jurisdiction — There was nothing particularly unique about relevant provisions of Act in question — Therefore, assistance of Supreme Court of Newfoundland and Labrador was not necessary.

Table of Authorities**Cases considered by *Stephen W. Hamilton J.C.S.*:**

AbitibiBowater Inc., Re (2012), 2012 SCC 67, 2012 CarswellQue 12490, 2012 CarswellQue 12491, 352 D.L.R. (4th) 399, 71 C.E.L.R. (3d) 1, 95 C.B.R. (5th) 200, (sub nom. *Newfoundland and Labrador v. AbitibiBowater Inc.*) 438 N.R. 134, (sub nom. *Newfoundland and Labrador v. AbitibiBowater Inc.*) [2012] 3 S.C.R. 443 (S.C.C.) — referred to

Bloom Lake General Partner Ltd., Re (2015), 2015 CarswellQue 6175, 2015 QCCS 3064 (Que. Bkcty.) — considered

Bloom Lake General Partner Ltd., Re (2015), 2015 QCCA 1351, 2015 CarswellQue 7720 (C.A. Que.) — referred to

Boucher c. Stelco Inc. (2004), 2004 CarswellQue 327, 39 C.C.P.B. 214, [2004] R.J.Q. 807, (sub nom. *Bourdon v. Stelco Inc.*) 241 D.L.R. (4th) 266, 2004 CarswellQue 12240 (C.A. Que.) — referred to

Chatigny v. Emerson électrique du Canada ltée (2013), 2013 QCCA 163, 2013 CarswellQue 602, 8 C.C.P.B. (2nd) 215 (C.A. Que.) — referred to

Constructions Beauce-Atlas inc. c. Pomerleau inc. (2013), 2013 QCCS 4077, 2013 CarswellQue 8372 (C.S. Que.) — referred to

Eagle River International Ltd., Re (2001), 2001 SCC 92, 2001 CarswellQue 2725, 2001 CarswellQue 2726, 30 C.B.R. (4th) 105, (sub nom. *Sam Lévy & Associates Inc. v. Azco Mining Inc.*) 207 D.L.R. (4th) 385, (sub nom. *Lévy (Sam) & Associés Inc. v. Azco Mining Inc.*) 280 N.R. 155, (sub nom. *Sam Lévy & Associés Inc. v. Azco Mining Inc.*) [2001] 3 S.C.R. 978, 2001 CSC 92 (S.C.C.) — followed

Essar Steel Algoma Inc., Re (2016), 2016 ONSC 595, 2016 CarswellOnt 1040, 33 C.B.R. (6th) 313 (Ont. S.C.J. [Commercial List]) — considered

Essar Steel Algoma Inc., Re (2016), 2016 ONCA 138, 2016 CarswellOnt 2444, 33 C.B.R. (6th) 172 (Ont. C.A.) — considered

Lawrence Home Fashions Inc. / Linge de maison Lawrence inc., Re (2013), 2013 QCCS 3015, 2013 CarswellQue 6519 (Que. Bkcty.) — considered

Montreal, Maine & Atlantic Canada Co. / Montreal, Maine & Atlantique Canada Cie, Re (2013), 2013 QCCS 5194, 2013 CarswellQue 10709 (C.S. Que.) — considered

Nortel Networks Corp., Re (2015), 2015 ONSC 1354, 2015 CarswellOnt 2936, 23 C.B.R. (6th) 264 (Ont. S.C.J. [Commercial List]) — referred to

Saini v. Canada (Minister of Citizenship & Immigration) (2001), 2001 FCA 311, 2001 CarswellNat 2309, 206 D.L.R. (4th) 727, 278 N.R. 127, (sub nom. *Canada (Minister of Citizenship & Immigration) v. Saini*) [2002] 1 F.C. 200, 2001 CarswellNat 3172, 19 Imm. L.R. (3d) 199, 214 F.T.R. 320 (note) (Fed. C.A.) — referred to

Stormbreaker Marketing and Productions Inc. c. World Class Events Ltd. (2013), 2013 QCCA 269, 2013 CarswellQue 1038 (C.A. Que.) — considered

Ted Leroy Trucking Ltd., Re (2010), 2010 SCC 60, 2010 CarswellBC 3419, 2010 CarswellBC 3420, 12 B.C.L.R. (5th) 1, (sub nom. *Century Services Inc. v. A.G. of Canada*) 2011 D.T.C. 5006 (Eng.), (sub nom. *Century Services Inc. v. A.G. of Canada*) 2011 G.T.C. 2006 (Eng.), [2011] 2 W.W.R. 383, 72 C.B.R. (5th) 170, 409 N.R. 201, (sub nom. *Ted LeRoy Trucking Ltd., Re*) 326 D.L.R. (4th) 577, (sub nom. *Century Services Inc. v. Canada (A.G.)*) [2010] 3 S.C.R. 379, [2010] G.S.T.C. 186, (sub nom. *Leroy (Ted) Trucking Ltd., Re*) 296 B.C.A.C. 1, (sub nom. *Leroy (Ted) Trucking Ltd., Re*) 503 W.A.C. 1 (S.C.C.) — referred to

Timminco Ltd., Re (2012), 2012 ONSC 506, 2012 CarswellOnt 1263, 95 C.C.P.B. 48, 85 C.B.R. (5th) 169 (Ont. S.C.J. [Commercial List]) — considered

Timminco ltée, Re (2014), 2014 CarswellQue 384, 2014 QCCS 174, 9 C.B.R. (6th) 173, 9 C.C.P.B. (2nd) 100 (Que. Bkcty.) — considered

Yukon Zinc Corp., Re (2015), 2015 BCSC 836, 2015 CarswellBC 1357, 25 C.B.R. (6th) 171, 4 P.P.S.A.C. (4th) 80, 77 B.C.L.R. (5th) 379, [2016] 1 W.W.R. 781 (B.C. S.C.) — considered

Yukon Zinc Corp., Re (2015), 2015 BCSC 1961, 2015 CarswellBC 3121, 5 P.P.S.A.C. (4th) 9 (B.C. S.C.) — considered

Statutes considered by Stephen W. Hamilton J.C.S.:

Alberta Employment Pension Plans Act, S.A. 2012, ch. E-8.1

art. 58 — referred to

art. 60 — referred to

Code civil du Québec, L.Q. 1991, c. 64

art. 2809 — considered

art. 3083-3133 — considered

art. 3135 — considered

Loi de 1985 sur les normes de prestation de pension, L.R.C. (1985), ch. 32 (2e suppl.)

art. 8(1) — considered

art. 8(2) — considered

Loi sur la faillite et l'insolvabilité, L.R.C. (1985), ch. B-3

art. 187(7) — considered

Loi sur les arrangements avec les créanciers des compagnies, L.R.C. (1985), ch. C-36

art. 16 — referred to

art. 17 — considered

Loi sur les régimes complémentaires de retraite, RLRQ, c. R-15.1

art. 49 — considered

Manitoba Pension Benefits Act, C.C.S.M., ch. P32

art. 28 — referred to

Ontario Pension Benefits Act, R.S.O. 1990, ch. P.8

art. 57 — referred to

Saskatchewan Pension Benefits Act, 1992, S.S. 1992, ch. P-6.001

art. 43 — referred to

MOTION brought by monitor asserting that Court should seek assistance of Supreme Court of Newfoundland and Labrador because many issues were governed by legislation enacted by legislature of Newfoundland and Labrador.

Hamilton J.:

INTRODUCTION

1 The debtors have filed proceedings under the *Companies' Creditors Arrangement Act* ("CCAA").¹ They owe substantial liabilities under two pension plans, including special payments, catch-up special payments and wind-up deficiencies. The Monitor has filed a motion for directions with respect to the priority of the various components of the pension claims.

2 A preliminary issue has arisen as to whether the Court should request the aid of the Supreme Court of Newfoundland and Labrador (the "NL Court") with respect to the scope and priority of the deemed trust and other security created by the Newfoundland and Labrador *Pension Benefit Act* ("NLPBA"),² which regulates in part the pension plans.

CONTEXT

3 On May 19, 2015, the Petitioners Wabush Iron Co. Limited and Wabush Resources Inc. and the Mises-en-cause Wabush Mines (a joint venture of Wabush Iron and Wabush Resources), Arnaud Railway Company and Wabush Lake Railway Company Limited (together the "Wabush CCAA Parties") filed a motion for the issuance of an initial order under the CCAA, which was granted the following day by the Court.

4 Prior to the filing of the motion, Wabush Mines operated (1) the iron ore mine and processing facility located near the Town of Wabush and Labrador City, Newfoundland and Labrador, and (2) the port facilities and a pellet production facility at Pointe-Noire, Québec. Arnaud Railway and Wabush Lake Railway are both federally regulated railways that transported iron ore concentrate from the Wabush mine to the Pointe-Noire port. The operations had been discontinued and the employees terminated or laid off prior to the filing of the CCAA motion.

5 The Wabush CCAA Parties have two pension plans for their employees which include defined benefits:

- A hybrid pension plan for salaried employees at the Wabush mine and the Pointe-Noire port hired before January 1, 2013, known as the Contributory Pension Plan for Salaried Employees of Wabush Mines, Cliffs Mining Company, Managing Agent, Arnaud Railway Company and Wabush Lake Railway Company (the "Salaried Plan"); and
- A pension plan for unionized hourly employees at the Wabush mine and Pointe-Noire port, known as the Pension Plan for Bargaining Unit Employees of Wabush Mines, Cliffs Mining Company, Managing Agent, Arnaud Railway Company and Wabush Lake Railway Company (the "Union Plan").

6 Wabush Mines was the administrator of both plans.

7 The majority of the employees covered by the plans reported for work in Newfoundland and Labrador while some reported for work in Québec. Moreover, some of the employees covered by the Union Plan worked for Arnaud Railway, which is a federally regulated railway. The result is that the Salaried Plan is governed by the NLPBA, while the Union Plan is governed by both the NLPBA and the federal *Pension Benefits Standards Act* ("PBSA").³ Further, the Union suggests that the Québec *Supplemental Pension Plans Act* ("SPPA")⁴ might be applicable to employees or retirees who reported for work in Québec. Both plans are subject to regulatory oversight by the provincial regulator in Newfoundland and Labrador, the Superintendent of Pensions (the "NL Superintendent"), while the Union Plan is also subject to regulatory oversight by the federal pension

regulator, the Office of the Superintendent of Financial Institutions ("OSFI"). The Québec regulator, Retraite Québec, might also have a role to play.

8 On June 26, 2015, in the context of approving the interim financing of the debtors, the Court ordered the suspension of payment by the Wabush CCAA Parties of the monthly amortization payments and the annual lump sum "catch-up" payments coming due under the plans, and confirmed the priority of the Interim Lender Charge over the deemed trusts with respect to the pension liabilities. The Court also ordered the suspension of payment of other post-retirement benefits, including life insurance, health care and a supplemental retirement arrangement plan.⁵

9 On December 16, 2015, the NL Superintendent terminated both plans effective immediately on the basis that the plans failed to meet the solvency requirements under the regulations, the employer has discontinued all of its business operations and it was highly unlikely that any potential buyer of the assets would agree to assume the assets and liabilities of the plans.⁶ On the same date, OSFI terminated the Union Plan effective immediately for the same reasons.⁷

10 Both the NL Superintendent and OSFI reminded the Wabush CCAA Parties of the employer's obligation upon termination of the plan to pay into the pension fund all amounts that would be required to meet the solvency requirements and the amount necessary to fund the benefits under the plan. They also referred to the rules with respect to deemed trusts.⁸

11 On January 26, 2016, the salaried retirees received a letter from Wabush Mines notifying them that the NL Superintendent had directed Wabush Mines to reduce the amount of monthly pension benefits of the members by 25%.⁹ Retirees under the Union Plan had their benefits reduced by 21% on March 1, 2016.¹⁰

12 On March 30, 2016, the NL Superintendent and OSFI appointed Morneau Shepell Ltd as administrator for the plans.¹¹

13 The Wabush CCAA Parties paid the monthly normal cost payments for both plans up to the termination of the plans on December 16, 2015. As a result, the monthly normal cost payments for the Union Plan were fully paid as of December 16, 2015.¹² The monthly normal cost payments for the Salaried Plan had been overpaid in the amount of \$169,961 as of December 16, 2015.¹³

14 However, the Wabush CCAA Parties ceased making the special payments in June 2015 pursuant to the order issued by the Court, with the result that unpaid special payments as of December 16, 2015 total \$2,185,752 for the Salaried Plan¹⁴ and \$3,146,696 for the Union Plan.¹⁵

15 Further, the Wabush CCAA Parties did not make the lump sum "catch-up" special payments that came due after June 2015. The amount payable is now calculated to be \$3,525,125.¹⁶ These amounts became known with certainty only when the actuarial report was completed and filed in July 2015, but some of these amounts may relate to the pre-filing period.

16 Finally, the plans are underfunded. The Plan Administrator estimates the wind-up deficits as at December 16, 2015 to be approximately \$26.7 million for the Salaried Plan and approximately \$27.7 million for the Union Plan.

17 As a result, according to the Monitor, the total amounts owing are approximately \$28.7 million to the Salaried Plan and \$34.4 million to the Union Plan.

18 The Plan Administrator filed a proof of claim in respect of the Salaried Plan that includes a secured claim in the amount of \$24 million and a restructuring claim in the amount of \$1,932,940,¹⁷ and a proof of claim with respect to the Union Plan that includes a secured claim in the amount of \$29 million and a restructuring claim in the amount of \$6,059,238.¹⁸

19 The differences in the numbers are not important at this stage. It is sufficient to note that there are very large claims and that the Plan Administrator claims the status of a secured creditor with respect to a substantial part of its claims.

20 It is also important to note that the Wabush CCAA Parties held assets both in Newfoundland and Labrador and in Québec. Many of the Québec assets have been sold and have generated substantial proceeds currently held by the Monitor.

21 The Monitor is now working through the claims procedure. In that context, the Monitor applies to the Court for an order declaring that:

- a) normal costs and special payments outstanding as at the date of the Wabush Initial Order are subject to a limited deemed trust;
- b) normal costs and special payments payable after the date of the Wabush Initial Order, including additional special payments and catch up payments established on the basis of actuarial reports issued after the Wabush Initial Order, constitute unsecured claims;
- c) the wind-up deficiencies constitute unsecured claims; and
- d) any deemed trust created pursuant to the NLPBA may only charge property in Newfoundland and Labrador.

22 Those issues are not yet before the Court. A preliminary issue has arisen as to whether the Court should request the aid of the NL Court with respect to the scope and priority of the deemed trust and the lien created by the NLPBA and whether the deemed trust and the lien extend to assets located outside of Newfoundland and Labrador.

POSITION OF THE PARTIES

23 All parties agree that (1) the Court has jurisdiction to deal with all of the issues, and (2) the Court has the discretion to request the aid of the NL Court.

24 Three parties suggest that the Court should exercise that discretion and request the aid of the NL Court:

- The Plan Administrator;
- The representatives of the salaried employees and retirees; and
- The NL Superintendent.

25 The representatives of the salaried employees and retirees have proposed that the following questions should be resolved by the NL Court:

1. The Supreme Court of Canada has confirmed in *Indalex* that provincial laws apply in CCAA proceedings, subject only to the doctrine of paramountcy. Assuming there is no issue of paramountcy, what is the scope of section 32 in the NPBA [NLPBA] deemed trusts in respect of:

- a) unpaid current service costs;
- b) unpaid special payments; and,
- c) unpaid wind-up liability.

2. The Salaried Plan is registered in Newfoundland and regulated by the NPBA.

- a) (i) Does the PPSA deemed trust also apply to those members of the Salaried Plan who worked on the railway (i.e., a federal undertaking)?

(ii) If yes, is there a conflict with the NPBA and PPSA if so, how is the conflict resolved?

b) (i) Does the SPPA also apply to those members of the Salaried Plan who reported for work in Québec?

(ii) If yes, is there a conflict with the NPBA and SPPA and if so, how is the conflict resolved?

(iii) Do the Quebec SPPA deemed trusts also apply to Québec Salaried Plan members?

3. Is the NPBA lien and charge in favour of the pension plan administrator in section 32(4) of the NPBA a valid secured claim in favour of the plan administrator? If yes, what amounts does this secured claim encompass?

26 Three other parties suggest that the Court should not transfer any issues to the NL Court and should decide all of the issues:

- The Monitor;
- The Syndicat des métallos, sections locales 6254 et 6285; and
- The Ville de Sept-îles.

27 The Ville de Sept-îles argues that the request to transfer should be dismissed because it is too late.

28 Finally, two parties do not take a position on the request to transfer:

- The Attorney-General of Canada, acting on behalf of OSFI; and
- Retraite Québec.

ANALYSIS

1. *The jurisdiction of the CCAA Court*

29 In principle, all issues relating to a debtor's insolvency are decided before a single court.¹⁹ This rule is based on the "public interest in the expeditious, efficient and economical clean-up of the aftermath of a financial collapse."²⁰ This public interest favours a "single control" of insolvency proceedings by one court as opposed to their fragmentation among several courts.²¹

30 The Supreme Court in *Sam Lévy* concluded as follows with respect to the relevant test:

76 In the present case, we are confronted with a federal statute that *prima facie* establishes one command centre or "single control" (*Stewart, supra*, at p. 349) for all proceedings related to the bankruptcy (s. 183(1)). Single control is not necessarily inconsistent with transferring particular disputes elsewhere, but a creditor (or debtor) who wishes to fragment the proceedings, and who cannot claim to be a "stranger to the bankruptcy", has the burden of demonstrating "sufficient cause" to send the trustee scurrying to multiple jurisdictions. Parliament was of the view that a substantial connection sufficient to ground bankruptcy proceedings in a particular district or division is provided by proof of facts within the statutory definition of "locality of a debtor" in s. 2(1). The trustee in that locality is mandated to "recuperate" the assets, and related proceedings are to be controlled by the bankruptcy court of that jurisdiction. The Act is concerned with the economy of winding up the bankrupt estate, even at the price of inflicting additional cost on its creditors and debtors.²²

(Emphasis added)

31 Although the *Sam Lévy* case was decided in the context of the *Bankruptcy and Insolvency Act* ("BIA"),²³ the same principles apply in the context of the other insolvency legislation, including the CCAA.²⁴ The CCAA court has jurisdiction to deal with all of the issues that arise in the context of the CCAA proceedings.²⁵ The stay of proceedings under the CCAA gives effect to this principle by preventing creditors from bringing proceedings outside the CCAA proceedings without the authorization of the CCAA court.

32 There are clear efficiencies to having a single court deal with all of the issues in a single judgment.

33 The general rule is therefore that the Court should rule on all issues that arise in the context of these insolvency proceedings.

2. The discretion to ask for the assistance of another court

34 There are however situations where another court can deal more efficiently with specific issues. The CCAA Court has jurisdiction to ask for the assistance of another court under Section 17 CCAA:

17 All courts that have jurisdiction under this Act and the officers of those courts shall act in aid of and be auxiliary to each other in all matters provided for in this Act, and an order of a court seeking aid with a request to another court shall be deemed sufficient to enable the latter court to exercise in regard to the matters directed by the order such jurisdiction as either the court that made the request or the court to which the request is made could exercise in regard to similar matters within their respective jurisdictions.

35 The representative of the salaried employees and retirees also pleaded the notion of *forum non conveniens* under the Civil Code:

3135. Even though a Québec authority has jurisdiction to hear a dispute, it may, exceptionally and on an application by a party, decline jurisdiction if it considers that the authorities of another State are in a better position to decide the dispute.

36 The Supreme Court held in *Sam Lévy*²⁶ that Article 3135 C.C.Q. does not apply in bankruptcy matters because of Section 187(7) BIA, which provides:

187 (7) The court, on satisfactory proof that the affairs of the bankrupt can be more economically administered within another bankruptcy district or division, or for other sufficient cause, may by order transfer any proceedings under this Act that are pending before it to another bankruptcy district or division.

37 While Section 17 CCAA is not as explicit, the Court is satisfied that it is not necessary or appropriate to refer to Article 3135 C.C.Q. in the present context. The CCAA court is not being asked to decline jurisdiction, but rather it is being asked to seek the assistance of another court.

38 The Court is therefore satisfied that, notwithstanding the general rule that it should rule on all issues that arise in the context of these insolvency proceedings, it can seek the assistance of another court. It is a discretionary decision of this Court, based on factors such as cost, expense, risk of contradictory judgments, expertise, etc.

3. Specific grounds

39 The arguments put forward in support of the referral of the issues to the NL Court can be summarized as follows:

a) Legal considerations:

- These are complex and important issues of provincial law;
- The courts in Newfoundland and Labrador possess far greater expertise in interpreting the NLPBA than does the courts in Québec, although these specific questions have not yet been considered by any court in Newfoundland and Labrador;
- The interpretation of the NLPBA is a question of the intention of the legislator in Newfoundland and Labrador, and the NL Court is better situated to determine this intention;

b) Factual considerations:

- It is a question of purely local concern and it may significantly impact a large number of residents of Newfoundland and Labrador;
- The province of Newfoundland and Labrador is closely connected to the dispute: a majority of the employees reported for work in the province and the Wabush CCAA Parties maintained significant business operations in the province;
- If justice is to be done and be seen to be done it is important that consequential decisions on provincial legislation be made by the courts of that province;
- The representatives of the salaried employees and retirees want the NL Court to interpret the NLPBA;

c) Practical considerations:

- The law of another province is treated as a question of fact in Québec, with the result that the conclusion on a matter of foreign law is not binding on subsequent courts and can only be overturned in the presence of a palpable and overriding error;
- It might be difficult to prove the law of Newfoundland and Labrador in a Québec court given the lack of jurisprudence on the specific issues;
- There will be increased costs if the Québec Court interprets the NLPBA because of the need to retain experts to provide legal opinions;
- There is no reason to believe that fragmenting the proceedings will result in additional delay;
- The judgment to be rendered will be a precedent and only a decision of the courts of Newfoundland and Labrador would be an authoritative precedent;
- Other persons or parties may wish to intervene on the issue of the scope of the Section 32 NLPBA deemed trusts, which would be more practical in the NL Court.

40 These arguments do not convince the Court that this is an appropriate case to refer the issues to the NL Court.

a) Legal considerations

41 This is the key argument put forward by the parties suggesting that the NLPBA issues be referred to the NL Court: the issues relate to the NLPBA, and the NL Court is best qualified to interpret the NLPBA.

42 The Court accepts as a starting point that the NLPBA applies in the present matter the pension plans are regulated by the NL Superintendent in accordance with the NLPBA (although OSFI also regulates the Union Plan in accordance with the PBSA) and the plans expressly provide that they are interpreted in accordance with the NLPBA.

43 The Court also accepts the obvious proposition that the NL Court is more qualified to deal with an issue of Newfoundland and Labrador law than the courts of Québec, particularly since Newfoundland and Labrador is a common law jurisdiction and Québec is a civil law jurisdiction.

44 However, that does not mean that the Court will automatically refer every issue governed by the law of another jurisdiction to the courts of that other jurisdiction.

45 First, there are rules in the Civil Code with respect to how Québec courts deal with issues governed by foreign law. Articles 3083 to 3133 C.C.Q. set out the rules to determine which law is applicable to a dispute before the Québec courts, and Article 2809 C.C.Q. sets out how the foreign law is proven before the Québec courts.

46 Further, pursuant to these rules, Québec courts regularly hear matters governed by foreign law. The Court of Appeal recently held that the fact that a dispute is governed by foreign law does not have much weight in a *forum non conveniens* analysis:

[98] Si on revoit les considérations du Juge, portant sur dix points, pour conclure que le for géorgien est préférable, deux aspects principaux en ressortent, soit les coûts et la loi applicable.

[99] Quant à cette dernière considération, elle n'est pas d'un grand poids, à mon avis. Parce que le débat porte sur les faits plutôt que sur le droit. Parce que la *common law* est tout de même familière aux tribunaux québécois. Parce que faire la preuve de la loi d'un État américain n'est pas un grand défi, c'est même chose courante.

[100] Et surtout, parce que le critère de la loi applicable ne constitue pas en soi un facteur important. Dans tout litige international, les conflits de lois sont l'ordinaire et non l'exception.²⁷

47 In other words, the mere fact that a dispute is governed by foreign law is not a good reason to send the case to the foreign jurisdiction. This principle was applied in a CCAA context in the *MMA* case.²⁸

48 There are examples in the insolvency context of the court with jurisdiction over the insolvency declining to send an issue governed by foreign law to the foreign court. In *Sam Lévy*, the Supreme Court declined to send an insolvency matter to British Columbia simply because there was a choice of B.C. law, stating, "The Quebec courts are perfectly able to apply the law of British Columbia."²⁹

49 In *Lawrence Home Fashions Inc./Linge de maison Lawrence inc. (Syndic de)*, Justice Schragger, then of this Court, stated:

[18] In any event, should equitable set-off under Ontario law become relevant to the case, Québec judges sitting in such matters, on the presentation of the appropriate evidence, are readily capable of dealing with foreign law issues. Indeed, this is a frequent occurrence particularly in insolvency matters.³⁰

50 The Ontario courts rejected similar arguments in *Essar Algoma*:

[80] Ontario courts can and do often apply foreign law. In this case I do not consider the fact that the law to be applied is Ohio law much of a factor, if any.³¹

51 The Monitor submitted cases in which Québec courts have interpreted different provisions of the pension laws of other provinces.³² The Court also notes that it dealt to a more limited extent with the deemed trust under the NLPBA in its decision dated June 26, 2015.

52 There are nevertheless circumstances where the CCAA court has referred legal issues to the courts of another province. The *Curragh*³³ and *Yukon Zinc*³⁴ judgments were cited as examples of such cases. However, in both cases, the legal issues related to the Yukon *Miners Lien Act*.³⁵ Justice Farley in *Curragh* wrote:

This legislation and its concept of the lien affecting the output of the mine or mining claim is apparently unique to the Yukon Territory.³⁶

53 Moreover, both cases involved real rights on property in Yukon.

54 The parties also pointed to *Timminco* as precedent authority directly on point supporting the transfer of a pension issue by the CCAA court to the jurisdiction where the pension plan is registered and has been administered.³⁷ However, *Timminco* is not a precedent in that the parties in that case consented to the referral of the issue and Justice Morawetz simply gave effect to their consent.

55 Without concluding that the Court would only refer a legal issue if the foreign law at issue is unique, the Court concludes that the arguments favouring the referral of a legal issue are stronger when the foreign law is unique.

56 It is therefore important to examine the issues that might be referred to the NL Court and the uniqueness of the NLPBA provisions that are at issue in the present matter.

57 The representatives of the salaried employees and retirees identify the relevant questions as being the scope of the deemed trust and of the lien and charge under Section 32 NLPBA, as well as the interaction between the NLPBA and the federal and Québec statutes.

58 Section 32 NLPBA provides:

32. (1) An employer or a participating employer in a multi-employer plan shall ensure, with respect to a pension plan, that

(a) the money in the pension fund;

(b) an amount equal to the aggregate of

(i) the normal actuarial cost, and

(ii) any special payments prescribed by the regulations, that have accrued to date; and

(c) all

(i) amounts deducted by the employer from the member's remuneration, and

(ii) other amounts due under the plan from the employer that have not been remitted to the pension fund

are kept separate and apart from the employer's own money, and shall be considered to hold the amounts referred to in paragraphs (a) to (c) in trust for members, former members, and other persons with an entitlement under the plan.

(2) In the event of a liquidation, assignment or bankruptcy of an employer, an amount equal to the amount that under subsection (1) is considered to be held in trust shall be considered to be separate from and form no part of the estate in liquidation, assignment or bankruptcy, whether or not that amount has in fact been kept separate and apart from the employer's own money or from the assets of the estate.

(3) Where a pension plan is terminated in whole or in part, an employer who is required to pay contributions to the pension fund shall hold in trust for the member or former member or other person with an entitlement under the plan an amount of money equal to employer contributions due under the plan to the date of termination.

(4) An administrator of a pension plan has a lien and charge on the assets of the employer in an amount equal to the amount required to be held in trust under subsections (1) and (3).

59 The first point is that there is nothing particularly unique about Section 32 NLPBA.

60 There is a very similar deemed trust provision in Section 8(1) and (2) PBSA:

8 (1) An employer shall ensure, with respect to its pension plan, that the following amounts are kept separate and apart from the employer's own moneys, and the employer is deemed to hold the amounts referred to in paragraphs (a) to (c) in trust for members of the pension plan, former members, and any other persons entitled to pension benefits under the plan:

(a) the moneys in the pension fund,

(b) an amount equal to the aggregate of the following payments that have accrued to date:

(i) the prescribed payments, and

(ii) the payments that are required to be made under a workout agreement; and

(c) all of the following amounts that have not been remitted to the pension fund:

(i) amounts deducted by the employer from members' remuneration, and

(ii) other amounts due to the pension fund from the employer, including any amounts that are required to be paid under subsection 9.14(2) or 29(6).

(2) In the event of any liquidation, assignment or bankruptcy of an employer, an amount equal to the amount that by subsection (1) is deemed to be held in trust shall be deemed to be separate from and form no part of the estate in liquidation, assignment or bankruptcy, whether or not that amount has in fact been kept separate and apart from the employer's own moneys or from the assets of the estate.

61 In Québec, the SPPA provides:

49. Until contributions and accrued interest are paid into the pension fund or to the insurer, they are deemed to be held in trust by the employer, whether or not the latter has kept them separate from his property.

62 There are similar deemed trusts and/or liens in every Canadian province outside Québec except Prince Edward Island: Ontario,³⁸ British Columbia,³⁹ Alberta,⁴⁰ Saskatchewan,⁴¹ Manitoba,⁴² Nova Scotia⁴³ and New Brunswick.⁴⁴

63 The second point is that there is no Newfoundland and Labrador jurisprudence interpreting the relevant provisions of the NLPBA. The NL Superintendent pleaded that "the courts of Newfoundland & Labrador possess far greater expertise in interpreting the *PBA* [NLPBA] than does the Superior Court of Québec." While this is undoubtedly true with respect to the NLPBA as a whole, it is not true with respect to Section 32 NLPBA. In an earlier ruling also issued in the *Yukon Zinc* matter, Justice Fitzpatrick of the B.C. Supreme Court refused to decline jurisdiction and refer a matter involving the Yukon *Miners Lien Act* to the courts of Yukon and one of the factors that went against referring the matter to the Yukon court was the lack of jurisprudence in the Yukon court.⁴⁵

64 Moreover, in this case, because of the similarities between the NLPBA and the federal and other provincial pension laws, the judge interpreting the NLPBA will likely refer to decisions of the courts of other provinces interpreting their legislation or the federal PBSA.

65 The Québec Court should be in as good a position as the NL Court in that exercise.

66 Finally, as is typical in these cases, there is a close interplay between the NLPBA and the CCAA. The first question proposed by the representatives of the salaried employees and retirees is: "*Assuming there is no issue of paramountcy*, what is the scope of section 32 in the NPBA [NLPBA] deemed trusts". The scope of the NLPBA is not relevant if the NLPBA does not apply because of a conflict with the CCAA and federal paramountcy. In that sense, there may not even be a need to deal with the interpretation of the NLPBA.

67 Moreover, there are issues in this case with the federal PBSA and the Québec SPPA. The representatives of the salaried employees and retirees suggest that the following questions are relevant:

2. The Salaried Plan is registered in Newfoundland and regulated by the NPBA.

- a) (i) Does the PBSA deemed trust also apply to those members of the Salaried Plan who worked on the railway (i.e., a federal undertaking)?
- (ii) If yes, is there a conflict with the NPBA and PBSA if so, how is the conflict resolved?
- b) (i) Does the SPPA also apply to those members of the Salaried Plan who reported for work in Québec?
- (ii) If yes, is there a conflict with the NPBA and SPPA and if so, how is the conflict resolved?
- (iii) Do the Quebec SPPA deemed trusts also apply to Québec Salaried Plan members?

68 The representatives of the salaried employees and retirees and the NL Superintendent suggest that, in the interests of simplicity and expediency, all of these questions should be referred to the NL Court.

69 The Court has great difficulty with this suggestion. On what basis should the Court conclude that the NL Court is in a better position to decide whether the Québec SPPA and deemed trust apply to employees who reported for work in Québec (question 2(b)(i) and (iii)) and how the conflict between the NLPBA and the SPPA should be resolved (question 2(b)(ii))? The first are pure questions of Québec law, and the last is a question where the laws of Québec and of Newfoundland and Labrador have equal application. There are similar questions with respect to the federal PBSA (question 2(c)), which the Court is in as good a position to decide as the NL Court.

70 The Court will not refer issues of Québec law or federal law to the NL Court, and if those issues are too closely interrelated to the NLPBA issues, or if in the interests of simplicity and expediency they should all be decided by the same court, then the solution is not to refer any issues to the NL Court.

71 In the earlier *Yukon Zinc* ruling where Justice Fitzpatrick refused to refer the matter to the courts of Yukon, she found that the issues related to the interrelationship between the Yukon *Miners Lien Act* and the rights asserted by others under B.C. law, in relation to assets the majority of which were located in British Columbia:

[89] As for the law to be applied to the various issues, it is clear that whatever forum is used to resolve these issues, there will be a blend of both British Columbian contract law and Yukon miner's lien law. The majority of the concentrate is located in British Columbia and was in this Province well before the 2015 Procon Lien was registered. Further, the contract rights are to be decided in accordance with British Columbian law, particularly as to if, and if so, when, title to the concentrate passed from Yukon Zinc to Transamine.

[90] This is not akin to the situation discussed in *Ecco Heating Products Ltd. v. J.K. Campbell & Associates Ltd.*, 1990 CanLII 1631 (BC CA), [1990] 48 B.C.L.R. (2d) 36 (C.A.), where the major issue arose under builder's lien legislation in British Columbia and where the court referred to the "extensive existing relevant jurisprudence" in British Columbia: at 43-44. It is common ground here that there is no case law on the issues of scope and priority under the *MLA* that arise here, let alone relevant Yukon jurisprudence.

[91] It is quite apparent that some issues arise under the *MLA* and, in particular, issues relating to Procon's rights in relation to the concentrate remaining in Yukon which is claimed by Transamine under British Columbian law. Transamine argues that this Court can take judicial notice of the *MLA*: see *Evidence Act*, R.S.B.C. 1996, c. 124, s. 24(2)(e). In any event, Procon has fully researched the issues as they arise under the *MLA* and made submissions on them. To turn the tables on Procon, if I were to decline jurisdiction in favour of the Yukon courts, there equally would be issues as to the Yukon court interpreting and applying British Columbian law on the contract issues.

[92] It would be impossible in the circumstances to bifurcate the issues based on the applicable law. Even if bifurcation was available, it would be neither a practical nor an efficient strategy in resolving the issues between Yukon Zinc, Procon and Transamine.

(Emphasis added)

72 In the present matter, the bulk of the assets on which the deemed trust or the lien created by the NLPBA may apply are the proceeds of the sale of assets in Québec.

73 On balance, the legal considerations do not favour referring the issues to the NL Court.

b) Factual considerations

74 The parties suggesting that the NLPBA issues be referred to the NL Court also argue that these are essentially local issues that should be decided by the local court.

75 It is clear that there are significant factual links between these issues and the province of Newfoundland and Labrador.

76 In particular, the Wabush mine is located in Newfoundland and Labrador and most of the employees reported to that mine. As a result, many of the retirees are currently resident in Newfoundland and Labrador. The representatives of the salaried employees and retirees want the NL Court to interpret the NLPBA.

77 However, there are equally strong factual links to the province of Québec: the Pointe-Noire facility is in Québec and most of the railway joining the Wabush mine and the Pointe-Noire facility is in Québec. There are almost as many employees and retirees in Québec:

	Salaried Plan	Union Plan
Newfoundland and Labrador	313	1,005
Québec	329	661
Other	14	66 ⁴⁶

78 As a result, this is not a matter of purely local concern in Newfoundland and Labrador.

79 Although the representatives of the salaried employees and retirees want the NL Court to interpret the NLPBA, more than half of the persons that they represent live in Québec.

80 It is also worth noting that the Union, which represents more employees and retirees, asks that the case remain in Québec, even though most of their members reside in Newfoundland and Labrador.

c) Practical considerations

81 The parties suggesting that the NLPBA issues be referred to the NL Court argue that the law of Newfoundland and Labrador is in principle a question of fact in a Québec court which is proven with expert witnesses. They argue that this has a series of somewhat inconsistent consequences:

- The parties will have to hire experts, which is costly and time consuming;
- It will be difficult to find experts because these questions have never been litigated before;
- If there is an appeal, the interpretation of the NLPBA will be treated as a question of fact and therefore only subject to be overturned if there is a palpable and overriding error.

82 This seems to exaggerate the difficulty. The Court can take judicial notice of the law of another province.⁴⁷ This is particularly true when it is an issue of interpreting a statute.⁴⁸ In this case, where the parties plead that it will be difficult to find an expert, it seems unlikely that the Court would require expert evidence. This is particularly so when the provisions of the NLPBA which are at issue are similar to the provisions of the federal PBSA with respect to which expert evidence is not

admissible. If there is no expert evidence to be offered, then there is no expense. A finding of fact with respect to expert evidence may attract the higher standard for appellate review of a palpable and overriding error.⁴⁹ This does not mean that every ruling on an issue of foreign law attracts the same standard. If the judge decides the interpretation of the NLPBA without considering the credibility of expert witnesses, then there is no reason for the Court of Appeal to apply the higher standard for appellate review.

83 In terms of cost, it is difficult to see how the cost of continuing the proceedings in Québec will be higher than the cost of hiring attorneys in Newfoundland and Labrador and debating part of the issues there. The Union and Sept-îles argued that it would be more expensive for them to argue the issues in Newfoundland and Labrador, and they added that they pay their own costs, unlike the representatives of the salaried employees and retirees and the Plan Administrator.

84 Another issue is the delays that the referral might create.

85 Sept-îles bases its argument that it is too late now to raise the issue of a transfer on the fact that the Court already dealt with some of these issues 18 months ago. The representatives of the salaried employees and retirees plead that they raised the issue of a possible transfer of issues to the NL Court at the hearing of the motion for approval of the Claims Procedure Order on November 16, 2015.

86 The Court will not dismiss the issue for lateness. However, it is relevant that the issue is being debated now as opposed to 18 months ago. If the issue had been debated at that time, the Court might have been less concerned about the possible delays that would result from referring the issues to the NL Court.

87 The parties suggesting that the NLPBA issues be referred to the NL Court plead that there is no reason to believe that fragmenting the proceedings will result in additional delay. They do not however offer the Court any concrete indication of how quickly the case could proceed through the NL Court and any appeal.

88 The Court is concerned by the possible delay. The parties pointed to *Timminco*, where the CCAA Court transferred a pension issue to the Québec Superior Court, as an example of how these referrals should work. In that case, the parties consented to refer the Québec pension aspects of the CCAA file that was being litigated in Ontario to a Québec court. Even in those circumstances, the delay between the referral (October 18, 2012)⁵⁰ and the final judgment of the Québec court (January 24, 2014)⁵¹ was over 15 months.

89 Finally, the Court does not consider the question of whether its decision will or will not be treated as a precedent to be a relevant consideration. Similarly, the Court does not consider the possibility of intervenants to be relevant. The Court's focus is on resolving the difficulties of the parties appearing before it. If the government of Newfoundland and Labrador wishes to obtain a judgment from the courts of the province on the interpretation of the NLPBA, it can refer a matter to the Court of Appeal of Newfoundland and Labrador.⁵²

CONCLUSION

90 For all of the foregoing reasons, the Court concludes that it is not appropriate in the present circumstances to refer the proposed questions to the NL Court.

FOR THESE REASONS, THE COURT:

91 *DECIDES* that it has jurisdiction to deal with the issues related to the interpretation of the Newfoundland and Labrador *Pension Benefits Act* in the context of the present proceedings under the *Companies' Creditors Arrangement Act* and that it will not refer those issues to the Supreme Court of Newfoundland and Labrador;

92 *THE WHOLE WITHOUT JUDICIAL COSTS.*

Motion dismissed.

Footnotes

- 1 R.S.C. 1985, c. C-36.
- 2 S.N.L. 1996, c. P-40.1.
- 3 R.S.C. 1985 (2nd Supp.), c. 32.
- 4 CQLR, c R-15.1, s. 49.
- 5 [2015 QCCS 3064](#) (Que. Bkcty.); motion for leave to appeal dismissed, [2015 QCCA 1351](#) (C.A. Que.).
- 6 Exhibit R-13.
- 7 Exhibit R-14.
- 8 Exhibits R-13 and R-14.
- 9 Exhibit RESP-7.
- 10 Affidavit of Terence Watt, sworn December 14, 2016, par. 19.
- 11 Exhibit R-15.
- 12 There is a debate as to whether the Wabush CCAA Parties were required to pay the full monthly payment for December or only a pro-rated portion. The amount at issue for the period from December 17 to 31, 2015 is \$21,462.
- 13 Exhibit R-16.
- 14 Exhibit R-16.
- 15 Exhibit R-17.
- 16 Exhibit R-17.
- 17 Exhibit R-18.
- 18 Exhibit R-19.
- 19 *Eagle River International Ltd., Re*, [2001 SCC 92](#) (S.C.C.), par. 25-28.
- 20 *Ibid*, par. 27.
- 21 *Ibid*, par. 64.
- 22 *Ibid*, par. 76.
- 23 R.S.C. 1985, c. B-3.
- 24 *Ted Leroy Trucking Ltd., Re*, [2010 SCC 60](#) (S.C.C.), par. 22; *AbitibiBowater Inc., Re*, [2012 SCC 67](#) (S.C.C.), par. 21; *Montreal, Maine & Atlantic Canada Co. / Montreal, Maine & Atlantique Canada Cie, Re*, [2013 QCCS 5194](#) (C.S. Que.), par. 24-25; *Nortel Networks Corp., Re*, [2015 ONSC 1354](#) (Ont. S.C.J. [Commercial List]), par. 24; *Essar Steel Algoma Inc., Re*, [2016 ONSC 595](#) (Ont. S.C.J. [Commercial List]), par. 29-30, judgment of Court of Appeal ordering (i) Cliffs to seek leave to appeal the Order, (ii) the hearing of the leave to appeal motion be expedited, and (iii) the issuance of a stay pending the disposition of the leave to appeal motion, [2016 ONCA 138](#) (Ont. C.A.).

- 25 Section 16 CCAA provides that the orders of the CCAA court are enforced across Canada.
- 26 *Supra* note 19, par. 62.
- 27 *Stormbreaker Marketing and Productions Inc. c. Weinstock*, 2013 QCCA 269, par. 98-100.
- 28 *MMA*, *supra* note 24, par. 20.
- 29 *Sam Lévy*, *supra* note 19, par. 61.
- 30 2013 QCCS 3015, par. 18.
- 31 *Supra* note 24, par. 80. See also *Nortel Networks*, *supra* note 24, par. 29.
- 32 *Chatigny v. Emerson électrique du Canada ltée*, 2013 QCCA 163 (C.A. Que.); *Boucher c. Stelco Inc.* [2004 CarswellQue 327 (C.A. Que.)], 2004 CanLII 13895.
- 33 *Canada (Minister of Indian Affairs & Northern Development) v. Curragh Inc.*, [1994] O.J. No. 953 (Ont. Gen. Div. [Commercial List])
- 34 *Yukon Zinc Corp., Re*, 2015 BCSC 1961 (B.C. S.C.).
- 35 R.S.Y. 2002, c. 151.
- 36 *Supra* note 33, par. 11. See also *Yukon Zinc*, *supra* note 34, par. 47 and 57.
- 37 *Timminco Ltd., Re*, 2012 ONSC 2515 (Ont. S.C.J. [Commercial List]).
- 38 Ontario *Pension Benefits Act*, R.S.O. 1990, c. P.8, s. 57.
- 39 British Columbia *Pension Benefits Standards Act*, S.B.C. 2012, c. 30, s. 58
- 40 Alberta *Employment Pension Plans Act*, S.A. 2012, c. E-8.1, s. 58 and 60.
- 41 Saskatchewan *Pension Benefits Act, 1992*, S.S. 1992, c P-6.001, s. 43
- 42 Manitoba *Pension Benefits Act*, C.C.S.M., c. P32, s. 28.
- 43 Nova Scotia *Pension Benefits Act*, S.N.S. 2011, c. 41, s. 80.
- 44 New Brunswick *Pension Benefits Act*, S.N.B. 1987, c P-5.1, s. 51.
- 45 *Yukon Zinc Corp., Re*, 2015 BCSC 836 (B.C. S.C.), par. 90.
- 46 Watt Affidavit, par. 16.
- 47 Article 2809 C.C.Q.
- 48 *Constructions Beauce-Atlas inc. c. Pomerleau inc.*, 2013 QCCS 4077 (C.S. Que.), par. 14.
- 49 *Saini v. Canada (Minister of Citizenship & Immigration)*, 2001 FCA 311 (Fed. C.A.), par. 26.
- 50 *Supra* note 37.
- 51 2014 QCCS 174 (Que. Bkcty.).
- 52 *Judicature Act*, R.S.N.L. 1990, c. J-4, Section 13.

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