



Court of King's Bench of Alberta

**Citation: Re Lynx Air Holdings Corporation and 1263343 Alberta Inc Dba Lynx Air, 2025
ABKB 182**

Date:
Docket: 2401 02664
Registry: Calgary

Between:

Canadian Union of Public Employees on Behalf of Cabin Crew Employees

Applicant

- and -

**FTI Canada Consulting Inc. in its capacity as the Court-Appointed Monitor of Lynx Air
Holdings Corporation and 1263343 Alberta Inc.**

Respondent

**Decision of the
Honourable Justice R.W. Armstrong**

Introduction

[1] Lynx Air Holdings Corporation and 1263343 Alberta Inc. (collectively referred to as “Lynx Air”) ceased operations and sought protection from its creditors under the *Companies’ Creditors Arrangement Act*, RSC 1985, c C-36 (the “CCAA”).

[2] An initial CCAA Order was granted on February 22, 2024 (the “Initial Order”). The Initial Order stated that Lynx Air had the right to terminate or temporarily lay off such of its employees as it deemed appropriate on such terms as may be agreed upon between Lynx Air and

its employees, or failing such agreement, to deal with the consequences thereof in a plan of compromise or arrangement.

[3] The Initial Order also confirmed that the collective former employees of Lynx Air are individuals to whom the *Wage Earner Protection Program Act*, SC 2005, c 47 (the “WEPPA”) applies and they meet the criteria prescribed by s 3.2 of the *Wage Earner Protection Program Regulations*.

[4] The purpose of the WEPPA is set out in s 4: “The Wage Earner Protection Program is established to provide for payments to individuals in respect of wages owed to them by employers who are insolvent.” Payment of certain wages owed to employees or former employees of a bankrupt employer pursuant to the WEPPA have priority status over payment of other debts in the bankruptcy proceedings.

[5] The Canadian Union of Public Employees (the “Union”) brings this application on behalf of cabin crew employees who lost their jobs when Lynx Air ceased operating. The Union seeks an order stating that the cabin crew employees are entitled to include a claim for wages in lieu of group termination notice as part of their WEPPA claims. The requirement for notice of a group termination is found at s 212 of the *Canada Labour Code*, RSC 1985, c L-2 (the “CLC”).

[6] A second issue raised in the application regarding the appointment of the Union as the Representative of the cabin crew employees pursuant to Rule 2.16 of the *Alberta Rules of Court* was resolved between the parties prior to the hearing of the application.

Background Facts

[7] On February 25, 2025, Lynx Air terminated the employment of its cabin crew employees. The letters of termination stated that no severance payment or payment of accrued vacation would be paid to the employees in conjunction with the termination of their employment.

[8] Lynx Air has undergone liquidation. There is no prospect that the company will be able to restructure and resume operations. According to the seventh report of the Monitor, the secured obligations of Lynx Air far exceed the amount of funds received through the Court-approved sales and investment solicitation process and related transactions. Accordingly, there will be no distributions to unsecured creditors, nor will there be a claims process to determine payments of claims subordinate to the claim of the senior secured creditor.

[9] While the shortfall in funds recovered means that unsecured creditors will not recover any of their debt, the cabin crew employees who are the subject of this application do have recourse to compensation through the WEPPA.

[10] To facilitate Lynx Air’s former employees’ WEPPA claims, the Monitor reviewed Lynx Air’s records and calculated that the former employees were owed approximately \$1.5 million for accrued vacation pay and \$1.5 million for termination or severance claims. From those total amounts, cabin crew employees are owed \$314,000.00 in vacation pay and \$364,000.00 in termination and severance claims.

[11] The Monitor sent notice to Lynx Air’s former employees setting out their eligible unpaid vacation claims and severance claims together with instructions on how to apply for the WEPPA payments. Notices and claim instructions were sent to 222 cabin crew employees and 201 of the

cabin crew employees submitted their *WEPPA* Proof of Claim to the Monitor for review and to Service Canada for approval.

[12] Some of the cabin crew employees disputed their *WEPPA* claim calculations. In those cases, the Monitor provided the employees with the supporting documents obtained from the books and records of Lynx Air and, where necessary, worked with the employees and Service Canada to ensure an amended *WEPPA* proof of claim was filed.

[13] The Monitor currently estimates the value of the priority claims made pursuant to the *WEPPA* is approximately \$786,000.

[14] According to the Monitor, all the cabin crew employees who submitted *WEPPA* proofs of claim were approved by Service Canada.

[15] The Union disputes the methodology used by the Monitor to calculate the cabin crew employees' entitlement under the *WEPPA*. The Union asserts that in addition to the termination or severance payments the Monitor calculated, the cabin crew employees are also entitled to payment of wages in lieu of 16 weeks of notice applicable to group terminations.

Issue

[16] Are the cabin crew employees entitled to include wages in lieu of the group termination notice required by s 212 of the *CLC* in their *WEPPA* claims?

The Applicable Legislation

[17] The Union's claim that cabin crew employees are entitled to pay in lieu of notice of a group termination is based on s 212(1) of the *CLC*. It says:

212(1) Any employer who terminates, either simultaneously or within any period not exceeding four weeks, the employment of a group of 50 or more employees employed by the employer within a particular industrial establishment, or of such lesser number of employees as prescribed by regulations application to the employer made under paragraph 227(b), shall, in addition to any notice required to be given under section 230, give notice to the Head, in writing, of his intention to so terminate at least 16 weeks before the date of termination of the employment of the employee in the group whose employment is first to be terminated.

[18] Section 230 of the *CLC* sets out an employer's duty to its employees when terminating an employee's employment:

230(1) An employer who terminates the employment of an employee must give the employee

- (a) notice in writing of the employer's intention to terminate their employment on a date specified in the notice, at least the applicable number of weeks set out in subsection (1.1) before that date;
- (b) wages in lieu of notice, at their regular rate of wages for their regular hours of work, for at least the applicable number of weeks set out in subsection (1.1); or

- (c) any combination of notice and amounts of wages in lieu of notice so that the total number of weeks of notice in writing and the number of weeks for which wages are paid in lieu of notice is equivalent to at least the applicable number of weeks set out in subsection (1.1)

[19] Only eligible wages are paid to former employees pursuant to the provisions of the *WEPPA*. Eligible wages are defined in s 2(1) of the *WEPPA*:

Eligible wages means

- (a) Wages other than termination pay and severance pay that were earned during the longer of the following periods:
 - (i) the six-month period ending on the date of the bankruptcy or the first day on which there was a receiver in relation to the former employer,
 - (ii) the period beginning on the day that is six months before one of the following days and ending on the date of the bankruptcy or the first day on which there was a receiver in relation to the former employer:
 - (A) the day on which a proposal is filed by or in respect of the employer under Division I of Part III of the *Bankruptcy and Insolvency Act* or, if a notice of intention to make a proposal is filed by or in respect of the employer under that Division, the day on which the notice of intention is filed,
 - (B) the day on which the most recent proceedings under the *Companies' Creditors Arrangement Act* are commenced, and
 - (iii) the period beginning on the day that is six months before one of the following days and ending on the day on which a court makes a determination under subsection 5(5):
 - (A) the day on which a proposal is filed by or in respect of the employer under Division I of Part III of the *Bankruptcy and Insolvency Act* or, if a notice of intention to make a proposal is filed by or in respect of the employer under that Division, the day on which the notice of intention is filed,
 - (B) the day on which the most recent proceedings under the *Companies' Creditors Arrangement Act* are commenced, and
- (b) termination pay and severance pay that relate to employment that ended
 - (i) during the period referred to in paragraph (a), or
 - (ii) during the period beginning on the day after the day on which the period referred to in paragraph (a) ends and ending on the day on which the trustee is discharged or the receiver completes their duties, as the case may be.

[20] Wages are defined in the *WEPPA* to include “salaries, commissions, compensation for services rendered, vacation pay, termination pay, severance pay, and any other amounts prescribed by regulation.”

[21] The issue for determination depends on whether pay in lieu of group termination notice is properly included in the termination pay and severance pay owing to the cabin crew employees pursuant to the *WEPPA*.

Positions of the Parties

[22] The Union argues that pay in lieu of the group termination notice required pursuant to the *CLC* must be included in the calculation of the amounts owing to the cabin crew employees because Lynx Air did not comply with its group termination notice obligations.

[23] The Union relies on two *Canada Labour Code* arbitration decisions in support of its position.

[24] In *WestJet, an Alberta Partnership and Employees in the Service of WestJet, an Alberta Partnership, Re*, 2021 CanLII 58975 (CA LA), the union for WestJet employees commenced a labour arbitration after WestJet terminated approximately 30% of its workforce in response to the onset of the Covid-19 pandemic. In that case, WestJet included 16 weeks of termination pay in its severance to certain employees and relied on that to argue that the offers of severance it made were “fair and reasonable.” The arbitrator held that WestJet could only rely on the statement that the offers were fair and reasonable if the employees in question received their full salary for the 16-week period. To the extent the employees did not receive their full salaries, the arbitrator ordered WestJet to top up the salaries of those workers over that period. The Union argues that this means that employees are entitled to receive wages in lieu of the required notice of a group termination.

[25] The issue in *ATU, Local 1374 and Saskatchewan Transportation Co. (Layoff of Bargaining Unit Employees), Re*, 2021 CanLII 58975 (CA LA), was whether employees were terminated in one “industrial establishment” within the meaning of the *CLC*. The arbitrator found that the company did lay off more than 50 workers in one “industrial establishment” and because they did not provide the notice required, the company was in violation of s 212 of the *CLC*. The arbitrator went on to assess damages for the breach and found that in accordance with the principles of compensatory damages, the employees ought to receive pay in lieu of notice. The arbitrator considered the notice the employees had received and awarded an additional 8 weeks and 4 days of pay in lieu of notice. Again, the Union takes the position that this case supports its claim for payment of wages in lieu of the 16 weeks notice required by s 212 of the *CLC*.

[26] The Union also relies on principles of statutory interpretation and argues that not to include 16 weeks of pay in lieu of the notice required by s 212 of the *CLC* would yield an absurd and unreasonable result.

[27] Lynx Air argues that the Union has not followed the correct process for a determination of their claim. To the extent that the Union disputes the determination of the cabin crew employees' entitlement to *WEPPA* payments, they must avail themselves of appeal provisions in the *WEPPA*. Sections 11 and 12 of the *WEPPA* provide that an applicant may request a review of their eligibility or ineligibility for payment and upon request for a review, the Minister appointed pursuant to s 3 of the *WEPPA* (the "Minister") may confirm, vary, or rescind a determination of eligibility. Based on this legislative regime, Lynx Air's position is that the Minister has exclusive jurisdiction to determine the cabin crew employees' eligibility for payments. On this point, Lynx Air relies on the decision in *Attorney General of Canada c Former Gestion Inc.*, 2024 QCCA 1441 at paras 16-18.

[28] In the alternative, the Union argues that the statutory notice requirements applicable in group termination situations do not constitute eligible wages payable pursuant to the *WEPPA*. They rely on the decision in *T.W.U. v British Columbia Telephone Co.*, (1982) BCJ No 81 (SC); CarswellBC 228 at para 9 wherein the British Columbia Supreme Court held that "no remedy is provided by the *Canada Labour Code* to an employee or class of employees who have been deprived of their statutory right to have the Minister notified and themselves to receive notice under the provisions of s. 60 of the Act." According to the Union, there is no entitlement to pay in lieu of notice under s 212 of the *CLC*; therefore, there can be no claim to include such pay in lieu of notice in the calculation of eligible wages under the *WEPPA*.

Decision

[29] The Union did not act improperly in bringing its application to the Court, notwithstanding that the Minister has jurisdiction to determine whether one or more employees are eligible to receive a payment under the *WEPPA*.

[30] The question before the Court in this application is one of statutory interpretation: does the term eligible wages in the *WEPPA* include payments in lieu of the notice requirements set out in s 212 of the *CLC*. The question of eligibility is not before the Court. The cabin crew employees have already been deemed eligible to receive *WEPPA* payments. This application is not seeking a review of the eligibility decision. This application is seeking an interpretation of the meaning of eligible wages which is an exercise in statutory interpretation. Statutory interpretation falls squarely within the jurisdiction of the Court.

[31] In the *Former Gestion Inc.* decision relied on by Lynx Air, the Quebec Court of Appeal confirmed that when the court engages in an interpretative exercise, such as determining whether certain entities are former employers who meet certain criteria set out in the *WEPPA* regulations, it does not impinge upon the jurisdiction of the Minister. At para 18, the Quebec Court of Appeal said:

By declaring that the RVO Entities are former employers that meet the criteria prescribed by s. 3.2 of the *WEPP Regulations*, the judge stayed within the boundaries of the broad discretion conferred on him by law.

[32] In the present case, determination of whether s 212 of the *CLC* requires payment in lieu of notice where there has been a breach of the notice provision and, if so, whether such payment in lieu of notice falls within the definition of eligible wages under the *WEPPA* falls within the broad discretion a court has to interpret statutes. It does not intrude on the Minister's legislated role under the *WEPPA* to determine questions of eligibility or ineligibility.

[33] Whether s 212 of the *CLC* requires pay in lieu of notice to affected employees and whether that pay in lieu of notice forms part of the eligible wages referred to in the *WEPPA* are questions properly before this court. The answer to both questions is no.

[34] Section 212 of the *CLC* does not require pay in lieu of notice to affected employees. Accordingly, there is no entitlement to pay in lieu of the notice required by s 212 of the *CLC* pursuant to the *WEPPA*. These findings are based on the application of principles of statutory interpretation and the existing authority on the subject.

[35] The Supreme Court of Canada articulated the starting point for a court engaged in the exercise of statutory interpretation in *Rizzo & Rizzo Shoes Ltd. (Re)*, [1998] 1 SCR 27 at para 21:

... Elmer Driedger in *Construction of Statutes* (2nd ed. 1983) best encapsulates the approach upon which I prefer to rely. He recognizes that statutory interpretation cannot be founded on the wording of the legislation alone. At p. 87 he states:

Today there is only one principle or approach, namely, the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament.

[36] The Court of Appeal of Alberta has recently confirmed the current approach to statutory interpretation, considering the language from *Rizzo* in conjunction with the more recent language from the Supreme Court of Canada in *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 and *Quebec (Human Rights and Youth Rights Commissioner) v Director of Youth Protection of CISS A*, 2024 SCC 43. In *Landry v Rocky View County (Subdivision and Development Appeal Board)*, 2025 ABCA 34, the Court of Appeal of Alberta said, at paras 22-24:

The words [of the statute] must be considered in the entire context, in their grammatical and ordinary sense and in harmony with the legislative scheme, its object and the intention of the Legislature: *Quebec (Human Rights and Youth Rights Commissioner) v Director of Youth Protection of CISS A*, 2024 SCC 43 at paras 23, 28 [*Director of Youth*], citing E.A. Driedger, *Construction of Statutes* (2nd ed. 1983), at p. 87, as quoted in *Rizzo & Rizzo Shoes Ltd. (Re)*, 1998 CanLII 837 (SCC) at para 21, [1998] 1 SCR 27; *Auer v Auer*, 2024 SCC 36 at para 64 [*Auer*]; *Northern Sunrise County v Virginia Hills Oil Corp*, 2019 ABCA 61 at para 37; *Edmonton (City of) Library Board v Edmonton (City of)*, 2021 ABCA 355 at para 29 [*Library Board*].

As the Supreme Court of Canada recently clarified in *Director Youth* at paragraph 24, the words or text is the “anchor of the interpretive exercise” which goal is to “find harmony between the words of the statute and its object”. The text specifies the means chosen by the legislature to achieve its purposes and may disclose any qualifications to those purposes. “[J]ust as the text must be considered in light of the context and object, the object of a statute and that of a provision must be considered with close attention always being paid to the text of the statute.”

In addition to assessing the text and context, “legislative intent can be understood only by reading the language chosen by the legislature in light of the *purpose* of

the provision and the entire relevant context” (emphasis added): *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 118, [2019] 4 SCR 653 [*Vavilov*], citing R. Sullivan, *Sullivan on the Construction of Statutes* (6th ed. 2014), at p. 217. “Therefore, the meaning of a provision must have regard to its text, context and purpose: *Vavilov* at paras 118-121; **1193652 BC Ltd v New Westminster (City)**, 2021 BCCA 176 at para 64”: *Library Board* at para 30; *Auer* at para 64.

[37] The *CLC* provides for the comprehensive regulation of industrial relations, occupational health and safety and it sets minimum standards for hours, wages, vacations, and holidays. It applies to federal works, undertakings, or businesses. Part III of the *CLC* includes sections relating to the minimum notice requirements when an employee’s employment is terminated without cause, and it also includes provisions that apply to group terminations of 50 or more employees.

[38] Division X of the *CLC* sets out an employer’s duty when that employer terminates an employee’s employment without cause. An employer is obliged to provide notice of the termination to the employee, or provide wages in lieu of notice: (*CLC*, s 230). If the employer does not give notice, or gives insufficient notice, the obligation to pay wages in lieu of the notice is explicit.

[39] In addition to providing notice, or wages in lieu of notice, to an employee pursuant to Division X of the *CLC*, Division XI of the *CLC* also mandates payment of severance when an employer terminates an employee’s employment (*CLC*, s 235).

[40] Together, Divisions X and XI work to ensure that the financial effects on an employee when their employment is terminated without cause are mitigated. They provide a financial buffer to ease the transition of the employee whose employment has been terminated.

[41] Division IX of the *CLC* deals with group terminations of employment. The purpose and intent of Division IX differs from the purposes and intents of Divisions X and XI. The differences between their purposes and intents reveal themselves in four significant ways.

[42] First, notice of a group termination required by s 212 in Division IX is not owed to the employees whose employment is to be terminated. The notice must be made to the Head of Compliance and Enforcement designated under ss 122.21(1) of the *CLC* (the “Head”). On the other hand, notice of termination for an individual employee pursuant to Division X is owed directly to the employee and the obligation to pay wages in lieu of notice is explicit. The notice requirement under Division IX obligates the employer to notify the Head, not the employee. There is no explicit obligation to pay any party in lieu of notice if the required notice is not given.

[43] Copies of the notice pursuant to s 212 must be provided to the Minister of Employment and Social Development and the Canada Employment Insurance Commission as well as any trade union representing an employee whose employment is to be terminated. An employer is only required to give a copy of the notice to an individual employee if the employee is not represented by a trade union and even then, notice to the employee may be effected by posting it in a conspicuous place at the location where the employee works. A secondary obligation to provide a copy of the s 212 notice is not consistent with a legislative intent to create a direct obligation between the employer and any specific employee in the same manner as the notice

obligation under Division X or the obligation to pay severance under Division XI creates such an obligation.

[44] Second, the purpose of Division IX is not to provide specific financial assistance to an employee whose employment is terminated without cause. Upon giving notice to the Head, an employer engaging in a group termination must establish a joint planning committee (*CLC* s 214). The purpose of the joint planning committee is to develop a program to either eliminate the need for the group termination or minimize the impact of the termination on the employees and assist them in obtaining other employment (*CLC*, s 221).

[45] The objectives of Division IX are functional rather than financial. While Divisions X and XI are concerned with relieving the immediate financial effects of a termination on an individual employee, Division IX is concerned with the larger effects of a group termination. Division IX engages a process designed to either reduce or eliminate the need for the group terminations and to help affected employees find employment. If an employer were simply able to pay wages in lieu of engaging in this process, the aims of the *CLC* in addressing the larger functional issues raised by a group termination would be completely undermined.

[46] Third, the Minister may waive the notice requirement for a group termination. Waiver may occur if the Minister is satisfied that the application of provisions in Division IX of the *CLC* would be unduly prejudicial to the employees or any class of employees, would be unduly prejudicial to the interests of the employer, would be seriously detrimental to the operation of the industrial establishment or is not necessary because there are existing measures implemented by the employer or established by a collective agreement that have the same or similar effects as the provisions of Division IX (*CLC*, s 228).

[47] This waiver provision corroborates the distinction between Division IX and Divisions X and XI. Division IX has a much broader application than just the financial welfare of employees. It is also concerned with the employer's interests and the industrial establishment. Allowing an employer to pay wages in lieu of the notice required of the group termination would undermine the objectives of the Act not directly relating to the financial well being of employees and would undermine the function of the Minister in balancing the various and potentially competing interests of the employees, employers and the operations of the industrial establishment.

[48] Furthermore, the power of the Minister to waive the notice requirement in group termination situations is inconsistent with the idea of an unassailable right of an individual employee to receive wages in lieu of the notice required by s 212 of the *CLC*.

[49] Fourth, the obligations of an employer to pay wages in lieu of notice under Division X and pay severance pursuant to Division XI are explicit. Had Parliament intended to create an obligation on an employer to pay wages in lieu of the notice requirement in Division IX, it could have said so. It did not.

[50] Section 230 of the *CLC* which includes the obligation to pay wages in lieu of notice when an employee's employment is terminated without cause expressly refers to payment of wages in lieu of the notice periods set out in s 230(1.1). It makes no reference to the notice period set out in s 212.

[51] Other legislative bodies across Canada have decided to explicitly include an obligation to pay wages in lieu of notice of a group termination: see *Employment Standards Act*, RSBC 1996, c 113, s 64 (British Columbia); *Employment Standards Code*, CCSM c E110, ss 67 and 77

(Manitoba); *Employment Standards Act*, SO 2000, c 41, s 61 (Ontario); *Act Respecting Labour Standards*, CQLR c N-1.1, s 84.0.13 (Quebec); *Employment Standards Act*, SNB 1982, c E-7.2, s 34 (New Brunswick); *Labour Standards Code*, RSNS 1989, c 246, s 72 (Nova Scotia). It is clearly open to a legislator to require an employer pay wages in lieu of notice of a group termination. The fact that Parliament chose not to require such payment of wages in lieu of the notice required pursuant to s 212 of the *CLC* must be respected.

[52] Considering the *CLC* as a whole, it endeavors to address the financial impacts of termination of employment on an individual employee by requiring notice of termination or payment of wages in lieu of notice and requiring payment of severance pay. At the same time, the *CLC* also addresses the impact of a group termination by putting in place a mechanism to address the root causes of the termination with a view to eliminating or reducing the need for the terminations while also assisting the employees find alternate employment. The financial and functional aims of the *CLC* are achieved through the harmonious operation of Divisions IX, X and XI. In this context, the words of the *CLC* do not support an interpretation of s 212 that requires payment of wages in lieu of notice of a group termination.

[53] This interpretation of Division IX of the *CLC* is consistent with the existing, albeit limited, case law addressing the issue referred to by counsel. In *T.W.U. v British Columbia Telephone Co.*, 1982 CarswellBC 228 (reversed on other grounds 1982 CanLII 642 (BCCA)), the applicant sought an injunction on behalf of approximately 1800 employees who had been laid off from their employment with the British Columbia Telephone Co. They sought an order enjoining the employer from laying off the employees until the employees received the 16 weeks of notice required by the *CLC* in the case of the group lay off. After considering the purpose of the group termination provisions of the *CLC*, the Court concluded at para 9 that the *CLC* provides no remedy to employees where the required notice of group termination was not provided. In other words, the *CLC* does not provide for payment of wages in lieu of notice when the notice is not provided.

[54] Neither of the decisions of the arbitrators relied on by the Union in this case dealt with the proper interpretation of s 212 of the *CLC*. Those cases involved assessments of damages resulting from breaches of a collective agreement.

[55] Having determined that s 212 of the *CLC* does not include an obligation on an employer to pay wages in lieu of the notice required upon a group termination, the effect of that decision on the cabin crew employee's entitlements under the *WEPPA* must be addressed.

[56] Section 7 of the *WEPPA* requires an employer to pay eligible wages owing to the individual up to a maximum of an amount equal to seven times the maximum weekly insurable earnings under the *Employment Insurance Act*, SC 1996, c 23.

[57] Eligible wages explicitly include termination pay and severance pay (the *WEPPA*, s 2(1)(b)). Wages as defined in the *WEPPA* also explicitly include termination pay and severance pay. Having said that, the calculation of payments due to employees under the *WEPPA* does not include amounts for wages in lieu of the notice required by s 212 of the *CLC* as no wages in lieu of notice are payable to employees in the event of a breach of the s 212 notice requirements.

Conclusion

[58] The Union's application for an order entitling the cabin crew employees to severance pay that includes 16 weeks of pay in lieu of notice of group termination under s 212 of the *CLC* is dismissed. The *CLC* does not require an employer to pay wages in lieu of notice to employees in the event of a breach of the s 212 notice requirements. The value of such wages cannot therefore be included in the calculation of the cabin crew employees *WEPPA* claims.

Heard on the 04th day of December 2024.

Dated at the City of Calgary, Alberta this 27th day of March 2025.

A handwritten signature in black ink, appearing to read 'R.W. Armstrong', is written over a horizontal line.

R.W. Armstrong
J.C.K.B.A.

Appearances:

Andrew Hatnay / Abir Shamim
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