

Updating Charities and Not-For-Profits on recent legal developments  
and risk management considerations

## MARCH 2017

### SECTIONS

Recent Publications and News Releases	2
In the Press	8
Upcoming Events and Presentations	8
Contributors	10

### HIGHLIGHTS

Patients First Act Becomes Law in Ontario  
CRA News  
Federal Budget 2017: Impact on Charities and Not-For-Profits  
Supreme Court of Canada Grants Leave to Appeal in Trinity Western University Cases  
Church Successfully Defends Personal Injury Lawsuit from Volunteer  
Court of Appeal Rules Termination Clause Unenforceable  
OPC Publishes Guidance on the Disclosure of Personal Information by Organizations  
Budget Proposal Eliminates Express Consent Required to Deliver T4s Electronically to Active Employees  
Carters is Pleased to Welcome Two New Lawyers  
Ottawa Office Has Moved To New Location

### [Spring 2017 Carters Charity & NFP Webinar Series](#)

Hosted by Carters Professional Corporation on Thursdays starting April 20, 2017

Click here for [online registration](#).

#### Get on Our Mailing List:

To automatically receive the free monthly *Charity Law Update*,  
click [here](#) or send an email to [info@carters.ca](mailto:info@carters.ca) with "Subscribe" in the subject line.

Carters Professional Corporation

Ottawa (613) 235-4774 Toronto (416) 675-3766 Mississauga (416) 675-3766 Orangeville (519) 942-0001

[www.carters.ca](http://www.carters.ca) Toll Free / Sans frais: 1-877-942-0001 [www.charitylaw.ca](http://www.charitylaw.ca)

## RECENT PUBLICATIONS AND NEWS RELEASES

### **Patients First Act Becomes Law in Ontario**

By [Esther Shainblum](#)

On December 7, 2016, the Ontario government passed the [Patients First Act](#) (“*Patients First*”), intended to support patient-centred care, promote health system planning and integration, and improve access to high quality health services.

Yet, while the provincial government has promised that *Patients First* will deliver better care and usher in a new era of health transformation in Ontario, it could also pave the way for new involvement into the governance of health service providers by the province’s Local Health Integration Networks (“LHINs”).

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 401](#).

### **CRA News**

By [Terrance S. Carter](#)

#### **CRA Revised GST/HST Memorandum 14.6 – Trade Unions and Similar Employee Associations**

On March 29, 2017, Canada Revenue Agency updated [GST/HST Memorandum 14.6 – Trade Unions and Similar Employee Associations](#). The only major change (other than some reordering of the text) is to paragraph 14 on how a non-profit organization is determined to have been established “primarily for the benefit of organized labour”. Previously the Memorandum said, “[a] non-profit organization is considered to have been established primarily for the benefit of organized labour if it was established primarily to provide some advantage to workers, such as the protection of their rights or the promotion of better work place practices.” Now the Memorandum says the following:

A non-profit organization is considered to have been “established primarily for the benefit of organized labour” if it was established primarily to provide some advantage to organized labour, such as:

- a trade union as defined in section 3 of the *Canada Labour Code*;
- a trade union as defined in any provincial act that provides for the investigation, conciliation, or settlement of industrial disputes;
- an association of public servants whose primary object is to promote the improvement of the members’ conditions of employment or work; or
- a parity or advisory committee or similar body.

An example has been provided in the Memorandum to aid with understanding the application of this explanation.

## **Federal Budget 2017: Impact on Charities and Not-For-Profits**

By [Theresa L.M. Man](#), [Esther S.J. Oh](#), [Ryan M. Prendergast](#) and [Terrance S. Carter](#)

On March 22, 2017, federal Finance Minister Bill Morneau tabled the [second budget](#) of the Liberal majority Federal Government (“Budget 2017”). While Budget 2017 again emphasizes the Liberal election platform focusing on economic growth, job creation and supporting a strong middle class, Budget 2017, like Budget 2016, does not include any new tax incentives for the charity and not-for-profit (“NFP”) sector, as has been enjoyed in previous federal budgets.

The significant developments for the charitable and NFP sector in Budget 2017 include several measures intended to protect gifts of ecologically sensitive land under the ecological gifts program, repeal of the “additional” deduction available to corporations that donate medicine to eligible registered charities (although donor corporations will continue to be able to deduct the fair market value of donated medicine), and confirmation that the First-Time Donor’s Super Credit will expire in the year 2017 as planned. Rather than incentives, Budget 2017 focuses on providing funding commitments to certain parts of the charity and NFP sector, including investments in affordable housing, investment in programs to support youth education, and others. As well, Budget 2017 proposes amendments that purport to strengthen Canada’s anti-money laundering and anti-terrorist financing regime.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 399](#).

## **Supreme Court of Canada Grants Leave to Appeal in Trinity Western University Cases**

By [Jennifer M. Leddy](#)

On February 23, 2017, the Supreme Court of Canada granted leave to appeal in *Trinity Western University, et al. v Law Society of Upper Canada* and in *Law Society of British Columbia v Trinity Western, et al.* The two cases will be heard together with a tentative hearing date set for November 30, 2017. This is a significant case of national importance because it concerns how to balance the right to freedom of religion and the right to equality under the *Charter*.

Trinity Western University (“TWU”) is a private evangelical university, which obliges its students and faculty to sign a community covenant that requires them to adhere to certain behavior, including abstaining

from sexual intimacy outside of a marriage between a man and a woman. The governing bodies of lawyers in the provinces of British Columbia, Ontario and Nova Scotia declined to accredit the TWU law school on the grounds that the community covenant is discriminatory.

The Nova Scotia Court of Appeal affirmed the lower court decision that the Nova Scotia Barristers Society did not have jurisdiction to refuse accreditation; no appeal was taken from this decision. On June 29, 2016, the Ontario Court of Appeal upheld the LSUC's decision not to accredit TWU's law school in [\*Trinity Western University v The Law Society of Upper Canada\*](#). On November 2, 2016, the British Columbia Court of Appeal quashed the LSBC's decision not to accredit TWU's law in [\*Trinity Western University v The Law Society of British Columbia\*](#). More detail on the Ontario Court of Appeal decision can be found in the article "Ongoing Conflicting Decisions in Trinity Western Cases" in our [July/August 2016 Charity & NFP Law Update](#). More detail on the British Columbia Court of Appeal decision can be found in our [Charity & NFP Law Bulletin no. 394](#).

## **Church Successfully Defends Personal Injury Lawsuit from Volunteer**

By [Sean S. Carter](#)

In the recent summary judgment ruling in [\*Baltadjian v The Roman Catholic Episcopal Corporation for the Diocese of Alexandria\*](#), the Ontario Superior Court of Justice (the "Court"), on a summary judgement motion, dismissed the personal injury claim of Hrant Baltadjian ("Baltadjian"), a volunteer at The Roman Catholic Episcopal Corporation for the Diocese of Alexandria (the "Church"), on the basis that he had failed to prove the Church was negligent or had provided defective equipment and/or an unreasonably safe work environment. In coming to its decision, the Court relied heavily on its findings that Mr. Baltadjian was, of his own volition, performing a task that went beyond the scope of his assigned tasks at the Church and that the Church had taken sufficient reasonable risk management steps to ensure a safe working environment. The Court's decision in *Baltadjian* is an excellent reminder to charities and not-for-profits of the importance of proactive risk management when dealing with employees and especially volunteers in all aspects of potential activities, but particularly those that are prone to accidents and injury (such as construction).

For the balance of this Bulletin, please see [Litigation Bulletin No. 2](#).

## **Court of Appeal Rules Termination Clause Unenforceable**

By [Barry W. Kwasniewski](#)

On February 23, 2017, the Ontario Court of Appeal (the “Court”) released its decision in [Wood v Fred Deeley Imports Ltd.](#), which held that a termination clause that contravened the minimum standards prescribed by the [Employment Standards Act, 2000](#) (“ESA”) was unenforceable. Deeley Imports Ltd. employed Julia Wood as a Sales & Event Planner for eight years, from April 2007 to April 2015. As the termination clause was interpreted by the Court as excluding Deeley’s statutory obligations to make benefit contributions during the notice period and to pay severance pay, it was held to be unenforceable. In the result, Ms. Wood was entitled to termination compensation based on common law principles, as opposed to the contractual amount. For charities and not-for-profits, the *Deeley* decision demonstrates the importance of carefully drafted employment contracts, which include termination clauses that meet at least the minimum requirements of the ESA.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 400](#).

## **OPC Publishes Guidance on the Disclosure of Personal Information by Organizations**

By [Sepal Bonni](#)

On March 17, 2017, the Office of the Privacy Commissioner of Canada (“OPC”) published a [Guidance](#) on two provisions of the [Personal Information Protection and Electronic Documents Act](#) (“PIPEDA”) that deal with the disclosure of personal information by private-sector organizations (“organizations”) without prior knowledge or consent of the individual to whom the information pertains (the “Guidance”).

In particular, the Guidance reminds organizations, including charities and not-for-profits, that while paragraphs 7(3)(d.1) and 7(3)(d.2) of PIPEDA provide exceptions to the knowledge and consent principles enumerated in PIPEDA, these exceptions do not permit the indiscriminate disclosure of personal information. In particular, the above noted paragraphs of PIPEDA allow organizations, in certain limited circumstances, to disclose personal information to “another organization” (not another individual or family member), without prior knowledge or consent. For example, where fraud is being investigated, disclosure is permitted when it is reasonable to expect the disclosure with knowledge or consent of the individual would compromise the investigation. However, the Guidance warns that these exceptions are not to be applied in an overly broad manner and do not allow for widespread disclosures and casual sharing of personal information, and are “limited to certain purposes, under defined circumstances, and given specific conditions”.

The Guidance also reminds organizations of the importance of developing privacy policies and procedures setting out how the organization responds to disclosure requests, making these policies available to the public, and accompanying any related policies and procedures with training for employees on an on-going basis.

While this Guidance assists organizations in determining if a disclosure is permitted under PIPEDA, the guidance states that the OPC expects organizations to “carry out due diligence and exercise good judgement when availing themselves of these exceptions”, “carefully consider each of the requirements explicitly outlined in the provisions” and “take care to ensure the limits set out in these provisions are respected”. Given this caution from the OPC, prior to disclosing any personal information, charities and not-for-profits should seek assistance from legal counsel to determine if the disclosure is permitted under PIPEDA.

## **Budget Proposal Eliminates Express Consent Required to Deliver T4s Electronically to Active Employees**

By [Barry W. Kwasniewski](#)

In the [Tax Measures: Supplementary Information](#) (the “Supplement”) on Budget 2017, the government proposes that employers be allowed to provide electronic T4-Statement of Remuneration Paid slips to current active employees without obtaining express prior consent. Sufficient privacy safeguards, to be specified by the Minister of National Revenue, will need to be in place before employers can begin this practice. The change, if passed, will apply from 2017 onward, and is contained in a *Notice of Ways and Means Motion to Amend the Income Tax Act and Other Related Legislation* included in the Supplement. The measure is intended to “reduce costs and increase efficiencies for employers.” Employers will be required to provide paper copies of the T4 to “employees who do not have confidential access to view or print their T4s (e.g., employees on leave and former employees)” and to employees who request them.

## **Carters is Pleased to Welcome Two New Lawyers**

Carters is pleased to welcome [Esther Shainblum](#) and [Adriel N. Clayton](#) to Carters. Esther joins Carters to practice charity and not-for-profit law with a focus on privacy, health law and lobbyist registration, after more than a decade as General Counsel and Chief Privacy Officer for the Victorian Order of Nurses. Adriel rejoins the firm to lead Carters’ knowledge management and research department, as well as to

practice in commercial leasing and real estate after having practiced in the GTA upon completing his articles with Carters.

## **Ottawa Office Has Moved To New Location**

Carters is pleased to announce that our Ottawa office has moved to a new more spacious location. The new office is in the same complex at 117 CentrepoinTE Drive, in Ottawa but in Suite 350.

For a map or directions, see [http://carters.ca/index.php?page\\_id=15](http://carters.ca/index.php?page_id=15).

## IN THE PRESS

[Charity & NFP Law Update – February 2017 \(Carters Professional Corporation\)](#) was featured on *TaxNet Pro* and is available online to those who have subscription privileges. Future postings of the *Charity & NFP Law Update* will be featured in upcoming posts.

[Top 10 Risk Management Tips for Charities and Not-for-Profits](#) by Terrance S. Carter was a featured article in [The Lawyer's Daily](#) in the March 17, 2017 edition, for those who subscription privileges.

## UPCOMING EVENTS AND PRESENTATIONS

[CAGP Conference](#) will be held in Toronto from March 29 to 31, 2017. Terrance S. Carter and Ryan M. Prendergast will present on the topic of “*Do’s and Don’ts of Donor Information*” on Thursday March 30, 2017.

[Spring 2017 Carters Charity & NFP Webinar Series](#) will be hosted by Carters Professional Corporation on **Thursdays** starting April 20, 2017. [Online registration](#) is available for the following topics:

- **Implications of the *Patients First Act* in Ontario** by Esther Shainblum on April 20, 2017
- **Youth Programs: Identifying and Managing the Risks** by Sean S. Carter on April 27, 2017
- **Allocation Issues and CRA: The Importance of Getting it Right** by Theresa L.M. Man on May 4, 2017
- **Legal Check-Up: 10 Tips to Effective Legal Risk Management** by Terrance S. Carter on May 18, 2017
- **Do’s and Don’ts of Donor Information** by Ryan M. Prendergast & Terrance S. Carter on May 25, 2017
- **Copyright Issues for Charities and NFPs in the Digital Era** by Sepal Bonni on June 8, 2017
- **The Top Ten Human Resources Mistakes Employers Make (And How to Avoid Them)** by Barry W. Kwasniewski on June 15, 2017
- **Importance of Corporate Documents in Governance Disputes** by Esther S. Oh on June 22, 2017

[Healthcare Philanthropy Seminar](#) will be hosted by Fasken Martineau DuMoulin LLP and Carters Professional Corporation in Toronto on June 1 2017. More details will be available at our website soon.



[19<sup>th</sup> National STEP Conference](#) will be held on June 12 2017 in Toronto. Terrance S. Carter and Ruth MacKenzie will co-present on the topic of “*Charitable Giving – Reviewing and Drafting Gift Agreements and Implementing Your Clients’ Philanthropic Goals*”

[PAVRO \(Professional Association of Volunteer Leaders Ontario\)](#) will host a seminar by Carters on June 23, 2017. The topics will include:

- **10 Key Tips to Effective Risk Management for Charities and Not-for-Profits** – Terrance S. Carter
- **Volunteer Agreements: Managing Relations and Reducing Risk** – Terrance S. Carter
- **Youth Programs: Identifying and Managing the Risks** – Sean S. Carter

## CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editors: Nancy E. Claridge and Ryan M. Prendergast



**Sepal Bonni**, B.Sc., M.Sc., J.D., Trade-mark Agent - Called to the Ontario Bar in 2013, Ms. Bonni practices in the areas of intellectual property, privacy and information technology law. Prior to joining Carters, Ms. Bonni articulated and practiced with a trade-mark firm in Ottawa. Ms. Bonni represents charities and not-for-profits in all aspects of domestic and foreign trade-mark prosecution before the Canadian Intellectual Property Office, as well as trade-mark portfolio reviews, maintenance and consultations. Ms. Bonni assists clients with privacy matters including the development of policies, counselling clients on cross-border data storage concerns, and providing guidance on compliance issues.



**Terrance S. Carter**, B.A., LL.B, TEP, Trade-mark Agent – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, and is counsel to Fasken Martineau on charitable matters. Mr. Carter is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* (Carswell), a co-editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2017), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations* (2014 LexisNexis Butterworths). He is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, and is a Past Chair of the Canadian Bar Association and Ontario Bar Association Charities and Not-for-Profit Law Sections. He is editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca).



**Sean S. Carter**, B.A., LL.B. – Sean Carter is a partner with Carters and the head of the litigation practice group at Carters. Sean has broad experience in civil litigation and joined Carters in 2012 after having articulated with and been an associate with Fasken Martineau DuMoulin LLP (Toronto office) for three years. Sean has published extensively, co-authoring several articles and papers on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity & NFP Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*, as well as presentations to the Law Society of Upper Canada and Ontario Bar Association CLE learning programs.



**Nancy E. Claridge**, B.A., M.A., L.L.B. – Called to the Ontario Bar in 2006, Nancy Claridge is a partner with Carters practicing in the areas of charity, anti-terrorism, real estate, corporate and commercial law, and wills and estates, in addition to being the firm's research lawyer and assistant editor of *Charity & NFP Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean's Gold Key Award and Student Honour Award.



**Adriel N. Clayton**, B.A. (Hons), J.D. - Called to the Ontario Bar in 2014, Adriel Clayton rejoins the firm to manage Carters' knowledge management and research division, as well as to practice in commercial leasing and real estate. Before joining Carters, Adriel practiced real estate, corporate/commercial and charity law in the GTA, where he focused on commercial leasing and refinancing transactions. Adriel worked for the City of Toronto negotiating, drafting and interpreting commercial leases and enforcing compliance. Adriel has provided in-depth research and writing for the *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations*.



**Jacqueline M. Demczur**, B.A., LL.B. – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews. Ms. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert* and *The Best Lawyers in Canada*. She is a contributing author to Industry Canada’s *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on charity and not-for-profit issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity & NFP Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar.



**Barry Kwasniewski**, B.B.A., LL.B. – Mr. Kwasniewski joined Carters’ Ottawa office in 2008, becoming a partner in 2014, to practice in the areas of employment law, charity related litigation, and risk management. After practicing for many years as a litigation lawyer in Ottawa, Barry’s focus is now on providing advice to charities and not-for-profits with respect to their employment and legal risk management issues. Barry has developed an expertise in insurance law, and provides legal opinions and advice pertaining to insurance coverage matters to charities and not-for-profits.



**Jennifer Leddy**, B.A., LL.B. – Ms. Leddy joined Carters’ Ottawa office in 2009, becoming a partner in 2014, to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.”



**Theresa L.M. Man**, B.Sc., M.Mus., LL.B., LL.M. – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers in Canada*. She is chair of the Executive of the Charity and Not-for-Profit Section of the OBA and an executive member of the CBA Charities and Not-for-Profit Law Section. In addition to being a frequent speaker, Ms. Man is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Carswell. She has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Hilborn:ECS* and *Charity & NFP Law Bulletin*.



**Esther S.J. Oh**, B.A., LL.B. – A partner with Carters, Ms. Oh practices in charity and not-for-profit law, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh has written numerous articles on charity and not-for-profit legal issues, including incorporation and risk management for [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity & NFP Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar, and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations.



**Ryan Prendergast**, B.A., LL.B. - Called to the Ontario Bar in 2010, Mr. Prendergast joined Carters with a practice focus of providing corporate and tax advice to charities and non-profit organizations. Ryan is a regular speaker and author on the topic of directors’ and officers’ liability and on the topic of anti-spam compliance for registered charities and not-for-profit corporations, and has co-authored papers for the Law Society of Upper Canada. In addition, Ryan has contributed to *The Lawyers Weekly*, *Hilborn:ECS*, Ontario Bar Association *Charity & Not-for-Profit Law Section Newsletter*, *Charity & NFP Law Bulletins* and publications on [www.charitylaw.ca](http://www.charitylaw.ca).



**Esther Shainblum, B.A., LL.B., LL.M., CRM** - From 2005 to 2017 Ms. Shainblum was General Counsel and Chief Privacy Officer for Victorian Order of Nurses for Canada, a national, not-for-profit, charitable home and community care organization. Before joining VON Canada, Ms. Shainblum was the Senior Policy Advisor to the Ontario Minister of Health. Earlier in her career, Ms Shainblum practicing health law and corporate/commercial law at McMillan Binch and spent a number of years working in policy development at Queen's Park. Ms. Shainblum will be practicing in the areas of charity and not for profit law, privacy, health law, government relations matters and lobbyist registration law.



**Jessica Foote, J.D., B.B.A (Hons)** – Ms. Foote graduated from Osgoode Hall Law School in 2016 with a Juris Doctor, and has earned an Honours Baccalaureate in Business Administration from the University of Guelph. Jessica was awarded the Women's Opportunity Award from Soroptimist International, as well as certificates from the Canadian Institute of Management, and for Business Studies with Honours. While attending law school, Jessica furthered her commitment to social justice by volunteering for the Family Law Project, and at a Criminal and Family Law firm. Prior to commencing her articles, Jessica gained legal experience working for a Personal Injury Law firm.



**Tessa Woodland, J.D., B.Soc.Sci. (Hons)** – Ms. Woodland graduated from Queen's University, Faculty of Law in 2016. While attending Queen's, Tessa interned with the Department of Justice's Judicial Affairs Section where she learned about policy creation, and researched domestic and international legal issues. Tessa completed the International Public Law program at the Bader International Study Centre during the summer between first and second year of law school. Prior to law school she studied in French Immersion at the University of Ottawa graduating magna cum laude with a Bachelor of Social Science (Honours) in Conflict Studies and Human Rights, with a minor in Global Affairs.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

**Links not Working:** If the above links do not work from your mail program, simply copy the link text and paste it into the address field of your internet browser.

**Get on Our E-Mailing List:** If you would like to be added to our electronic mailing list and receive regular updates when new materials are added to our site, click [here](#) or send an email to [info@carters.ca](mailto:info@carters.ca) with “Subscribe” in the subject line. Feel free to forward this email to anyone (internal or external to your organization) who might be interested.

**Privacy:** We at Carters know how important your privacy is to you. Our relationship with you is founded on trust and we are committed to maintaining that trust. Personal information is collected solely for the purposes of establishing and maintaining client lists; representing our clients; and to establish and maintain mailing lists for the distribution of publications as an information service. Your personal information will never be sold to or shared with another party or organization. For more information, please refer to our [Privacy Policy](#).

**Copyright:** All materials from Carters are copyrighted and all rights are reserved. Please contact us for permission to reproduce any of our materials. All rights reserved.

**Disclaimer:** This is a summary of current legal issues provided as an information service by Carters Professional Corporation. It is current only as of the date of the summary and does not reflect subsequent changes in the law. The summary is distributed with the understanding that it does not constitute legal advice or establish the solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation.

## CARTERS PROFESSIONAL CORPORATION SOCIÉTÉ PROFESSIONNELLE CARTERS

### PARTNERS:

Terrance S. Carter B.A., LL.B. (Counsel to Fasken Martineau DuMoulin LLP)	tcarter@carters.ca
Jane Burke-Robertson B.Soc.Sci., LL.B. (1960-2013)	
Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.	tman@carters.ca
Jacqueline M. Demczur B.A., LL.B.	jdemczur@carters.ca
Esther S.J. Oh B.A., LL.B.	estheroh@carters.ca
Nancy E. Claridge B.A., M.A., LL.B.	nclaridge@carters.ca
Jennifer M. Leddy B.A., LL.B.	jleddy@carters.ca
Barry W. Kwasniewski B.B.A., LL.B.	bwk@carters.ca
Sean S. Carter B.A., LL.B.	scarter@carters.ca

### ASSOCIATES:

Esther Shainblum, B.A., LL.B., LL.M., CRM	eshainblum@carters.ca
Ryan M. Prendergast B.A., LL.B.	rprendergast@carters.ca
Kristen D. Morris B.A., J.D.	kmorris@carters.ca
Sepal Bonni B.Sc., M.Sc., J.D.	sbonni@carters.ca
Adriel N. Clayton, B.A. (Hons), J.D.	aclayton2@carters.ca

### STUDENTS-AT-LAW

Jessica Foote J.D., B.B.A. (Hons)	jfoote@carters.ca
Tessa Woodland J.D., B.Soc.Sci. (Hons)	twoodland@carters.ca

### Orangeville Office

211 Broadway, P.O. Box 440  
Orangeville, Ontario, Canada L9W 1K4  
Tel: (519) 942-0001  
Fax: (519) 942-0300

### Mississauga Meeting Location

2 Robert Speck Parkway, Suite 750  
Mississauga, Ontario, Canada, L4Z 1H8  
Tel: (416) 675-3766  
Fax: (416) 675-3765

### Ottawa Office

117 CentrepoinTE Drive, Suite 350  
Ottawa, Ontario, Canada K2G 5X3  
Tel: (613) 235-4774  
Fax: (613) 235-9838

### Toronto Meeting Location

Brookfield Place - TD Canada Trust Tower  
161 Bay Street, 27th Floor, PO Box 508  
Toronto, Ontario, Canada M5J 2S1  
Tel: (416) 675-3766  
Fax: (416) 675-3765