



Affidavit # 2 of Lisa Thomson  
Sworn November 23, 2015

No. S-159176  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA 40.00  
21422 9159175

BETWEEN:

LLT HOLDINGS INC.

PETITIONER

AND:

550920 BC LTD.

RESPONDENT

### AFFIDAVIT OF LISA THOMSON

I, LISA THOMSON, writer, of Delta, British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am the Petitioner in this matter and as such have personal knowledge of the matters herein referred to by me except where indicated to be on information and belief and where so stated I verily believe them to be true.
2. From 1992 until 2009 I had been a full time stay at home wife and mother where I raised my two children in Edmonton, Alberta. I did not possess any business experience nor did I have an intimate understanding of how the family business was operated. The business affairs of my two holding companies were always conducted by my father and then husband, Gordon Taylor.
3. 550920 B.C. Ltd. along with the other companies that make up the A.R. Thomson Group are mainly controlled and operated by my Father Al and brother James Thomson. Requesting to review documents or to ask questions concerning financial matters, even for my own company, is met with suspicion. Attached hereto and marked as **Exhibit 'A'**

is a true copy of James Thomson's email and Al Thomson's email.

4. Since my company was no longer a Partner in the ARTG, I made an effort to take greater control over my companies and to protect myself from possible tax liabilities. I began requesting documents and financial information for my various companies from Al and James Thomson.
5. One such request was for certified copies of the Articles of Incorporation and all resolutions for 550920.
6. James refused to provide certified copies of these documents. It required an order from the Company Registrar and the filing of this Petition before James delivered the documents that I had requested back in May 2015. The documents were not certified.
7. On November 20th, 2015 I received a package containing the Articles of Incorporation and company shareholder resolutions for 550920. This was the first time I saw both the Articles of Incorporation and shareholder resolutions for 550920 since its inception in 1997.

### **Signed Resolutions**

8. Included in the 550920 documents were the minutes from a meeting from April 9, 2008 concerning a company based in Chile that is owned by 550920. My father's handwriting is on the top right hand corner of the resolution page noting that all directors were in attendances for the meeting except Lisa who participated by telephone. Attached hereto and marked as **Exhibit 'B'** is a true copy of the Minutes of the meeting of the directors of 550920 held on April 9<sup>th</sup>, 2008.
9. I did not attend this meeting by telephone or otherwise and in fact, to the best of my knowledge, I have never been asked to participate in any meeting involving 550920 since its inception in 1997.
10. On inspection of the resolutions I noticed that all the audit waiver resolutions from 2005 to 2010 were signed on the same day, July 31, 2010. Attached hereto and marked as **Exhibit 'C'** is a true copy of the signed waivers for 2005-2010
11. I reviewed the audit waiver resolutions for 550920 for the years 2011 - 2014. Although the resolutions were signed with a likeness of my signature I did not sign these audit waiver resolutions for any of the years between 2011 and 2014.
12. James Thomson admitted in an email that he had affixed my signature in the past to a document.
13. I did not sign the 2011 audit waiver resolution because on December 23 , 2011 my father approached me at the office Christmas party with various documents to sign including resolutions for 550920 and when I refused to sign that day, he lashed out

verbally accusing me of interfering with his business. Attached hereto and marked as **Exhibit 'D'** is a true copy of the signed waivers for 2011.

14. I inspected the original signed resolution at Barry Fraser's office on November 19, 2015. The waiver resolutions for 2012 is a scanned copy of my signature. Attached hereto and marked as **Exhibit 'E'** is a true copy of the 2012 waiver resolution with my signature.
15. The waiver resolutions for 2013 is a likeness of my signature but I did not sign this resolution. Attached hereto and marked as **Exhibit 'F'** is a true copy of the 2013 waiver resolution with my signature.
16. For the 2011, 2012 and 2013 audit waiver resolutions my signature all appear on individual resolutions while my siblings' signatures are all on one page. In order for ARTG to have the originals, I would have had to fold and mail the signed paper. There was no indication that any of these waivers with my signature had been handled or folded.
17. The 2014 audit waiver resolution was sent to me by email but again I did not sign it. I have the unsigned copy kept in my unfinished business file. The defendant has submitted as evidence the 2014 audit waiver that is different than the waiver the defendant sent to me. Attached hereto and marked as **Exhibit 'G'** is a true copy of the audit waiver resolutions for 2014 that were sent to me by email.
18. On May 27, 2015 Monique Brown, A.R. Thomson's Accountant sent me an email stating that there were resolutions that I had not signed and returned yet. Attached hereto and marked as **Exhibit 'H'** is a true copy of the Monique Brown's email.
19. I have decline to present an handwriting "expert" witness as case law provides that a judge may perform hand writing comparison if they so choose. Attached hereto and marked as **Exhibit 'I'** is a true copy of Bouchard v. The Queen, 2013 TCC 31 (CanLII)
20. The copies of the audit waivers resolutions submitted as evidence are not affixed with the company seal which is required under section 18.3 (1) of the Articles of Incorporation of 550920 to certify the documents. Attached hereto and marked as **Exhibit 'J'** is a true copy of the Articles of Incorporation.
21. On or about November 16, 2015 I requested that 550920 produce the original audit waiver resolutions for inspection. Two days later I was sent LLT resolutions for signing from Monique Brown. In the resolution was a new excerpt stating that I resolve to accept electronic transmission of a signed signature. Attached hereto and marked as **Exhibit 'K'** is a true copy of the new resolution stating a transmitted and copies signature are as effective as an original.
22. I refused to sign the resolution because of my concern that A.R. Thomson Group could transfer my signature on to any resolution or agreement and it would be my burden to

prove I didn't actually sign it.

23. To protect myself from any future problems with my signature appearing on documents that I did not sign, on November 22, 2015 I sent 550920 a proposed shareholder resolution stating that any documents that requires Lisa Thomson's signature must be notarized. Attached hereto and marked as **Exhibit 'L'** is a true copy of the proposed resolution.
24. I believe this step is necessary to ensure the integrity of my signature going forward as a shareholder of 550920.

### **Appointment of Auditor**

25. A.R. Thomson Group refuses to agree to appoint a third party accounting firm to conduct the audit claiming that KPMG is the only accounting firm who could understand the complexity of the company. At the same time James Thomson states that 550920 is a company that sees little if any activity including zero dividends. I suggest that any reputable accounting firm could handle the audit for the simplicity of the company.
26. Since 1997 my father has required that all the holding companies, including my two companies, employ the accounting firm KPMG to file the annual tax returns. A.R. Thomson Group is an important and long time client to KPMG.
27. On March 9, 2015 I requested that KPMG provide copies of my company tax returns for the last 10 years. KPMG responded that they would have to get Al Thomson's permission to release my tax returns. Attached hereto and marked as **Exhibit 'M'** is a true copy of the email from KPMG.
28. KPMG has demonstrated their partiality to ARTG when they failed to produce copies of my tax returns for 550934 and LLT that they had on file in their offices.
29. On November 5, 2015 I received a request to sign a resolution for 550920 appointing KPMG as auditor for the financial year of 2014. I refrained from signing the resolution as I believe KPMG may be biased in an audit of their important client.
30. I have proposed that AR Thomson Group should submit a list of 3 alternate accounting firms to appoint as auditor and I can do the same. We could then draw a name from the six choices. They have refused this fair compromise.

AFFIRMED BEFORE ME )  
at the City of Vancouver , in the Province )  
of British Columbia, on November 23, 2015 )

  
\_\_\_\_\_  
LISA THOMSON


  
\_\_\_\_\_  
A Commissioner for Taking Affidavits )  
in the Province of British Columbia )  
M. ARNAUT )  
A Commissioner for taking Affidavits )  
within British Columbia )

\_\_\_\_\_  
print name or affix stamp of commissioner )

) # ID SHOWING

**Lisa Thomson**

**From:** "Lisa Thomson" <lisathomson@telus.net>  
**Date:** Thursday, November 06, 2014 9:21 AM  
**To:** "Jim Thomson" <Thomson.Jim@arthomson.com>  
**Cc:** "Al Thomson" <Thomson.Al@arthomson.com>  
**Subject:** Re: Clear up intercompany loans

This is Exhibit "A" referred to in the affidavit  
LISA THOMSON made before  
me on the 23 day of November 2015  


Really Jim? I ask a simple question about how funds are moved around and it is taken as an attack on Monique's integrity? I ask to see my bank statements and I am a burden on her time? But that is right I forgot, partners are not encouraged to ask questions.

Since I am such a terrible burden to Monique and free loader to the company I will take the responsibility of LLT and 550934 off your hands and have my accounting firm start filing the returns. Please have Monique, or maybe her new assistant, assemble all the necessary documents for LLT and 550934 plus the minute book for the companies and I will have them picked up.

Also, I would like an answer today if I am to be reinstated as a full voting partner. Dad has been pusillanimous about making his decision for over two years now in spite of promises made. It's time.

It is obvious that you don't want me as a partner or part of the family for that matter so maybe you should take Todd's lead and buy me out and be 'done with' me. If I don't get a definite answer by the end of today I will consider the continued unanswered question a firm 'no reinstatement'.

Sad. I don't know what I ever did to any of you to be treated like this.

Rgds  
Lisa

**From:** [Jim Thomson](#)  
**Sent:** Wednesday, November 05, 2014 3:11 PM  
**To:** [Lisa Thomson](#)  
**Cc:** [Al Thomson](#)  
**Subject:** RE: Clear up intercompany loans

Hi Lisa,

Monique is a qualified accountant trying to do her work as best and professionally as she can given the complexity of the structure of Partnership, Partnercos, Holdcos and various intercompany relationships. She has a professional obligation to be impartial and adhere to accepted principles for accounting standards. That means disclosures and accurate reporting. You are making things more complicated than necessary and raising doubts about your trust in her work and somewhat of a burden on her time which your company and you aren't currently paying for.

The accounting for activity has no relationship to funds movement. Funds are generated by and used by the Partnership. Distributions are made from the Partnership but that doesn't mean funds are moved unless required by the Partnerco to pay taxes, pay for services or debts or other expenses such as professional fees or bank charges or declared dividends. From time to time we receive tax refunds which are paid (refunded by CRA) to the Partnercos and then moved to Partnership but not "given" to the Partnership. They are Partner loans or demand loans if not a Partner loan. These need to be reconciled at year end and particularly where uncertainty as to future association and control of the indebted parties as seems the case here.

Rgds,  
Jim

11/6/2014

**Lisa Thomson**

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**From:** "Al Thomson" <Thomson.Al@arthomson.com>  
**Date:** Wednesday, February 11, 2015 3:32 PM  
**To:** "Lisa Thomson" <lisathomson@telus.net>  
**Subject:** FW: 550934/LLT

Hi Lisa,

I'm not sure what you are trying to determine from old financial records going back over 17 years while at the same time seeking more equity in the Partnership? I think I've said before if you have some specific question we will try to answer but aside from that I think Jim Titerle's comments below are applicable as to what you should demand and or expect from us.

With regard to annual financial reports of the partnership they were always available to Gordon Taylor but he instructed us that he did not want to see them.

Financial statements and tax returns have always been prepared and provided by our tax and audit consultants for the partnercos and holdcos. It would be up to each entity to retain copies as they see fit.

**From:** Jim Titerle [mailto:Jim@millertiterle.com]  
**Sent:** Tuesday, February 10, 2015 5:02 PM  
**To:** Al Thomson  
**Cc:** Jim Thomson  
**Subject:** RE: 550934/LLT

Al – Your call reminded me that I had not responded to your query about the right to access partnership documents after a partner leaves the partnership. A few comments:

1. The Partnership Act provides that a partner has access to the books of the partnership – but this right is not extended to former partners. This provision is replicated in section 8.2 of the Partnership Agreement which, again, does not extend any rights to former partners.
2. Pursuant to section 8.3 of the Partnership Agreement, the partnership is to provide annual financial reports to the partners. I would think that if these were not provided as required under the Partnership Agreement that a former partner could ask for that information in respect of the period in which they were a partner. However if that information had been provided to that partner – and then the partner left the partnership, the partner would not have a right to ask for further copies of the reports.
3. The issue of financial statements and tax returns for the partnercos and holdcos is not dealt with in the partnership agreement. If these statements/returns were prepared by the partnership for these companies, but were not provided to any company, included where the partnerco has left the partnership, I would think that the companies would have the right to get those statements/returns from the partnership.

I'm not sure that I've responded adequately to your question – if not, please let me know and I'll try to refine my response.

Jim

**Jim Titerle**<sup>+</sup> | Co-Founder

Miller Titerle + Company LLP

B

*Directors Meeting APR 9, 2008  
All directors attended in person at  
my office except via by telepho*


MINUTES OF A MEETING OF THE DIRECTORS  
OF 550920 BRITISH COLUMBIA LTD. (the "Company")  
HELD ON APRIL 9, 2008

WHEREAS:

- A. The Company (Chilean tax identification number 59.135.910-k) has formed "Comercial A.R. Thomson Chile Limitada" (Chilean tax identification number 76.008.785-8), a Chilean limited liability company, (the "Chile Company") with Rodrigo Javier Taboada Medina, Chilean identity number 11.538.099-0 ("Rodrigo Taboada"), in accordance with a resolution of the directors of the Company dated July 31, 2007.
- B. The Chile Company has been constituted under Chilean law by an instrument of constitution (the "Constitution") dated January 9, 2008 subscribed before Juan Espinosa Bancalari, a Notary Public of Concepción, and the Constitution has been published and registered according to Chilean law.
- C. Pursuant to the Constitution, the administration of the Chile Company is currently being carried out by Rodrigo Taboada.
- D. The Company and Rodrigo Taboada, the partners in the Chile Company, wish to amend the Constitution to provide for the administration of the Chile Company by a board of directors and, to effect such amendment, wish to modify the fifth clause of the Constitution.

RESOLVED THAT:

- 1. The administration of the Chile Company be carried out by a board of directors.
- 2. The Constitution be modified to provide for the administration of the Chile Company by a board of directors by deleting the existing fifth clause from the Constitution and substituting therefor the fifth clause attached hereto as Schedule A;
- 3. The Constitution also be modified to provide for the appointment by the Company of two titular directors and one substitute director of the Chile Company as follows:
  - (a) Titular Directors: James Ernest Thomson (Canadian citizen; businessman; married; resides at 5636 – 125A Street, Surrey, British Columbia, Canada, V3X 3G8; Canadian passport no. WK220886); Gordon Paul Thomson (Canadian citizen; businessman; resides at 13208 20A Avenue, Surrey, British Columbia, Canada, V4A 9W5; Canadian passport no. JU047943);
  - (b) Substitute Director: Todd Nasie Roy Thomson (Canadian citizen; businessman; single; resides at 14922 – 22A Avenue, Surrey, British Columbia, Canada, V4A 9X3; Canadian passport no. JQ348304);

This is Exhibit "B" referred to in the affidavit of  
*LISA THOMSON* made before  
 me on the 23 day of November, 2015  
  
 A Commissioner for taking affidavits for British Columbia



L-1-C

**550920 BRITISH COLUMBIA LTD.**

The undersigned, being all the voting and non-voting shareholders of 550920 BRITISH COLUMBIA LTD. , hereby consent to the following resolutions:

WAIVER OF FINANCIAL STATEMENTS

RESOLVED that the production and publication of financial statements for the latest completed financial year of the Company are waived.

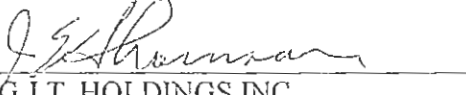
WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

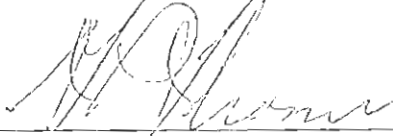
DATED as of September 25, 2010.

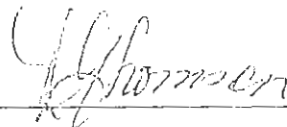
  
A.R. THOMSON LTD

  
MURRAYVILLE HOLDINGS LTD.


  
G.I.T. HOLDINGS INC.

  
730780 ALBERTA LTD.

  
G.P.T. HOLDINGS INC.

  
L.L.T. HOLDINGS INC.

  
T.N.R.T. HOLDINGS INC.

This is Exhibit " C " referred to in the affidavit of  
LISA T. THOMPSON made before  
me on the 23 day of November, 2015  
  
A Commissioner for taking affidavits for British Columbia

**550920 BRITISH COLUMBIA LTD.**

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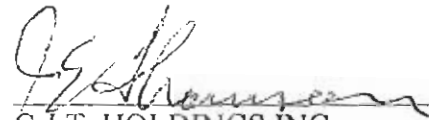
WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of July 31, 2010 with effect of September 25, 2009.

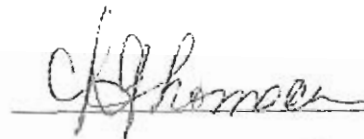
  
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A.R. THOMSON LTD

  
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MURRAYVILLE HOLDINGS LTD.

  
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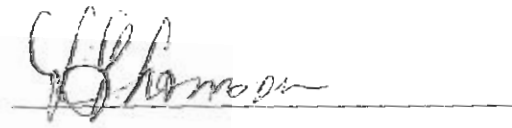
  
A.R. THOMSON LTD

  
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730780 ALBERTA LTD.

  
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**550920 BRITISH COLUMBIA LTD.**

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WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of July 31, 2010 with effect of September 25, 2007.

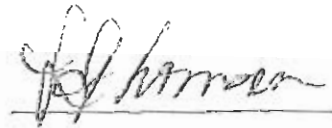
  
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A.R. THOMSON LTD

  
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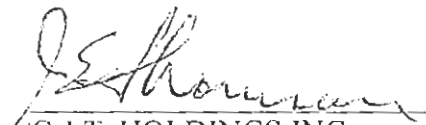
WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of July 31, 2010 with effect of September 25, 2006.

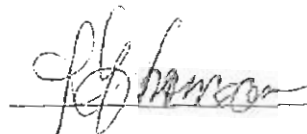
  
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**550920 BRITISH COLUMBIA LTD.**

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WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of September 25, 2005.

-1179602-Alberta Ltd.

By:

*Not a Shareholder*

*[Signature]*

730780 Alberta Ltd.

By:

*[Signature]*

A.R. Thomson Ltd.

By:

*[Signature]*

G.J.T. Holdings Inc.

By:

*[Signature]*

G.P.T. Holdings Inc.

By:

*[Signature]*

L.L.T. Holdings Inc.

By:

*[Signature]*

Murrayville Holdings Ltd.

By:

*[Signature]*

T.N.R.T. Holdings Inc.

By:

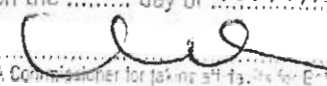
*[Signature]*

Received for deposit  
at the Records Office.

Date: April 9, 2006

Time: 10am

B

This is Exhibit "D" referred to in the affidavit of  
LISA THOMSON made before  
me on the 23 day of November, 2015  
  
A Commissioner for taking affidavits for British Columbia

550920 BRITISH COLUMBIA LTD.

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DATED as of September 25, 2011.

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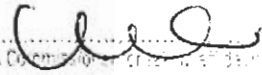
  
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LBA THOMSON .....made before  
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A Commissioner of the Court of British Columbia

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DATED as of September 25, 2012.

  
A.R. THOMSON LTD.

  
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G.J.T. HOLDINGS INC.

  
730780 ALBERTA LTD.

  
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L.L.T. HOLDINGS INC.

  
T.N.R.T. HOLDINGS INC.

RESOLUTIONS OF THE BOARD OF DIRECTORS

The undersigned, being all the voting and non-voting shareholders of 550920 BRITISH COLUMBIA LTD., hereby consent to the following resolutions:

WAIVER OF FINANCIAL STATEMENTS

RESOLVED that the production and publication of financial statements for the latest completed financial year of the Company are waived.

WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of September 25, 2013.

\_\_\_\_\_  
A.R. THOMSON LTD.

\_\_\_\_\_  
MURRAYVILLE HOLDINGS LTD.

\_\_\_\_\_  
G.J.T. HOLDINGS INC.

\_\_\_\_\_  
730780 ALBERTA LTD.

\_\_\_\_\_  
G.P.T. HOLDINGS INC.

*(Signature)*  
\_\_\_\_\_  
L.L.T. HOLDINGS INC.

\_\_\_\_\_  
T.N.R.T. HOLDINGS INC.

This is Exhibit "F" referred to in the affidavit of  
LISA THOMSON made before  
me on the 23 day of November, 2015  
*(Signature)*  
A Commissioner for taking affidavits for British Columbia

**550920 BRITISH COLUMBIA LTD.**

The undersigned, being all the voting and non-voting shareholders of 550920 BRITISH COLUMBIA LTD. , hereby consent to the following resolutions:

WAIVER OF FINANCIAL STATEMENTS

RESOLVED that the production and publication of financial statements for the latest completed financial year of the Company are waived.

WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of September 25, 2013.

  
A.R. THOMSON LTD.

  
MURRAYVILLE HOLDINGS LTD.

  
G.I.T. HOLDINGS INC.

  
730780 ALBERTA LTD.

  
G.P.T. HOLDINGS INC.

\_\_\_\_\_  
L.L.T. HOLDINGS INC.

  
T.N.R.T. HOLDINGS INC.

550920 BRITISH COLUMBIA LTD.

The undersigned, being all the voting and non-voting shareholders of 550920 BRITISH COLUMBIA LTD. , hereby consent to the following resolutions:

WAIVER OF FINANCIAL STATEMENTS

RESOLVED that the production and publication of financial statements for the latest completed financial year of the Company are waived.

WAIVER OF APPOINTMENT OF AUDITOR

RESOLVED that the appointment of an auditor for the current financial year of the Company is waived.

DATED as of September 25, 2014.

\_\_\_\_\_  
A.R. THOMSON LTD.

  
\_\_\_\_\_  
G.T.T. HOLDINGS INC.

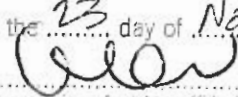
\_\_\_\_\_  
MURRAYVILLE HOLDINGS LTD.

  
\_\_\_\_\_  
730780 ALBERTA LTD.

\_\_\_\_\_  
G.P.T. HOLDINGS INC.

  
\_\_\_\_\_  
T.N.R.T. HOLDINGS INC.

\_\_\_\_\_  
L.L.T. HOLDINGS INC.

This is Exhibit " G " referred to in the affidavit of  
LISA THOMPSON.....made before  
me on the 23 day of November, 2015.  
  
\_\_\_\_\_  
A Commissioner for taking affidavits for British Columbia

LISA THOMSON made before

me on the 23 day of November, 2015



A Commissioner for the Affidavits for British Columbia

**Lisa Thomson**

**From:** "Jim Thomson" <Thomson.Jim@arthomson.com>  
**Date:** Wednesday, May 27, 2015 2:01 PM  
**To:** "Lisa Thomson" <lisathomson@telus.net>; "Monique Brown" <Brown.Monique@arthomson.com>; "Jim Titerle" <Jim@millertiterle.com>  
**Cc:** "Al Thomson" <Thomson.Al@arthomson.com>  
**Subject:** RE: Record Book -934

Quite believable because that has been the situation for many years and worked to satisfaction of all except you recently. You were provided electronic copies of the documents pertaining to 934 and Monique will retain copies and make originals available and advise when ready for pick up.

As for the original Partnership Agreement; Al will need to authorize that since 934 is no longer a Partner and your intentions have not been specifically stated other than an investigation of wrong doing with no specific question, complaint or assurance of confidentiality.

**From:** Lisa Thomson [mailto:lisathomson@telus.net]  
**Sent:** Wednesday, May 27, 2015 12:19 PM  
**To:** Monique Brown; Jim Thomson; Jim Titerle  
**Subject:** Re: Record Book -934

Well for several reasons this is unbelievable. Please have the file you refer to Monique ready tomorrow for pick up. Include a copy of the original Partnership Agreement signed by all Partners in 1997, as well as a copy of the signed agreement with Gordon Taylor on his release from 934/LLT.

Contact me tomorrow when the package is ready for pick up at the front desk and I will have a courier pick it up.

**From:** Monique Brown  
**Sent:** Wednesday, May 27, 2015 11:12 AM  
**To:** Jim Thomson ; Lisa Thomson ; Jim Titerle  
**Subject:** RE: Record Book -934

Hi,  
 We haven't had the book here for many years. I have a file accumulating all the documents to put in the book (attached) and there are the resolutions Lisa has not signed and returned as well.  
 Monique

**From:** Jim Thomson  
**Sent:** May-27-15 10:29 AM  
**To:** Monique Brown  
**Subject:** FW: Record Book -934

Fyi  
 Were you filing annual reports to gov't? Waiver notices? Do these get put into the record book?

**From:** Lisa Thomson [mailto:lisathomson@telus.net]  
**Sent:** Wednesday, May 27, 2015 10:19 AM  
**To:** jim@millertiterle.com  
**Cc:** Jim Thomson

1

[22] In *Ustel v. The Queen*, 2010 TCC 444, the appellant had resigned from his position in 2002 but signed tax returns as a director in 2003-04. The appellant admitted that he had resigned from his position of director in order to limit his liability in respect of the corporation's unpaid tax debts. In addition, the appellant failed to notify the Canada Revenue Agency following his resignation and failed to enter his resignation in the corporation's books. My colleague Justice Hogan ruled that, in 2008, when the assessment was issued, the appellant was still a *de facto* director. Accordingly, Justice Hogan found that the Canada Revenue Agency had reasonable grounds to believe that the appellant continued to be a director in 2008, and therefore he could not rely on the two-year limitation period under subsection 323(5) of the ETA.

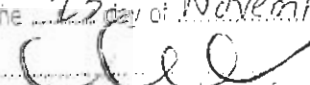
[23] Did the appellant last cease to be a director of the corporation before or after July 27, 2008? Did she take any actions in her capacity as director after July 27, 2008? The question of who signed which documents and when these documents were signed is an issue of key importance to the decision I have to make. It is the authenticity of the supposed signature of Marie Bouchard on the documents at issue or on file that is at issue. I must decide whether she signed the two documents the authenticity of which she is disputing, namely, Exhibits I-4 and I-5.

[24] In *R. v. Cunsolo*, [2011] O.J. No. 4204 (QL), 277 C.C.C. (3d) 435, Justice Hill, a very respected judge of the Ontario Superior Court, ruled that a judge or jury may perform a handwriting comparison without necessarily needing evidence from a handwriting expert. Justice Hill stated the following at paragraph 246 et seq.:

[246] A trier of fact is entitled, and indeed not precluded, as a matter of common law, to undertake a comparative analysis of handwriting specimens without the intervention of witnesses interpreting or identifying the relevant writing – a deliberative and fact-finding process which is not ousted by s. 8 of the *Canada Evidence Act* which provides:

- Comparison of a disputed writing with any writing proved to the satisfaction of the court to be genuine shall be permitted to be made by witnesses, and such writings, and the evidence of witnesses respecting those writings, may be submitted to the court and jury as proof of the genuineness or otherwise of the writing in dispute.

See *R. v. Abdi* 1997 CanLII 4448 (ON CA), (1997), 116 C.C.C. (3d) 385 (Ont. C.A.), at paras. 13-23, 25; *R. v. Malvoisin* (2006), 36 M.V.R. (5<sup>th</sup>) 187 (Ont. C.A.), at para. 4.

This is Exhibit "I" referred to in the affidavit of  
 LISA THOMPSON.....made before  
 me on the 23 day of November, 2015  
  
 A Commissioner for the Province of Ontario

2013 TCC 31 (CanLII)

[247] It is important as an aspect of the accused knowing the case to be met, that he or she be on notice that the trier of fact may engage in comparative handwriting identification analysis: *R. v. Flynn*, 2010 ONCA 424 (CanLII), 2010 ONCA 424, at para. 20; *R. v. Anderson*, 2005 BCCA 143 (CanLII), 2005 BCCA 143, at paras. 11-14.

...

[250] . . . a trier of fact is entitled to use his or her "own eyes and ... common sense" in making "an educated and reasonable comparison" of handwriting properly tendered in evidence (*Abdi*, at paras. 26, 29). . . .

It must be noted that *Cunsolo* was a criminal case where the burden of proof is very heavy. Therefore, the same principles may certainly be applied in a civil case.

[25] Let us consider the supposed signatures of the appellant, Marie Bouchard. Exhibit I-1, tab 3, contains copies of documents from the Quebec Enterprise Register concerning the company. The signature "Marie Bouchard" may be seen at pages 13, 15, 24, 30 and 36. The signatures at pages 24, 30 and 36 are all very similar to each other. Therefore, I can conclude that the same person probably signed at pages 24, 30 and 36. The appellant admitted that the signature at page 36 is hers; therefore, I can conclude that the signatures at pages 24 and 30 are probably hers as well. Indeed, there is no reason why someone other than Marie Bouchard would have signed these documents.

[26] The signatures at pages 13 and 15 are very similar to each other. Therefore, I can conclude that the same person signed at pages 13 and 15. However, the signatures at pages 13 and 15 are completely different from those at pages 24, 30 and 36. Thus, we may conclude that someone other than the appellant signed pages 13 and 15. Why? I do not know.

[27] The appellant categorically denied having signed Exhibit I-4 (undated resolution of the board of directors authorizing Jacques Matte to represent the company with the Ministère du Revenu du Québec regarding GST and QST) and Exhibit I-5 (power of attorney authorizing Revenu Québec to communicate information to Matte Bouchard). But she admitted having signed Exhibits A-4 (the questionnaire), the amending declaration (see Exhibit I-1, tab 3, page 36) and her resignation letter (Exhibit A-1). A comparison of the documents that she admitted having signed (Exhibits A-1 and A-4 and Exhibit I-1, tab 3, page 36) with the documents that she denied having signed (Exhibits I-4 and I-5) shows that all the signatures are very similar. Marie Bouchard's signature is very distinctive and



profits, or otherwise) as the board thinks fit; and every such appointment shall be subject to termination at the pleasure of the board unless otherwise fixed by contract.

16.3 Every officer of the Company who holds any office or possesses any property whereby, whether directly or indirectly, duties or interests might be created and conflict with his duties or interests as an officer of the Company shall, in writing, disclose to the President the fact and the nature, character and extent of the conflict.

Part 17 - Documents and Records

17.1 The directors shall cause minutes to be duly entered in books provided for the purposes:

- (1) of all appointments of officers;
- (2) of the names of the directors or their alternates or substitutes present at each meeting of directors and of any committee of directors;
- (3) of all orders made by the directors or committee of directors, and
- (4) of all resolutions and proceedings of general meetings of the Company and of all meetings of the directors and of committees of directors, and any such minutes as aforesaid, if purporting to be signed by the chairman of such meeting or by the chairman of the next succeeding meeting shall be receivable as prima facie evidence of the matters stated in such minutes.

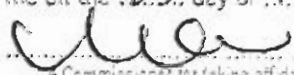
17.2 The directors shall cause the Company to keep at its records office or at such other place as the Company Act may permit, the documents, copy documents, registers, minutes and records which the Company is required by the Company Act to keep at its records office or at such other place, and appoint such agent or agents to keep such records and enter into such agreements and pay such remuneration or fee to such agents as the directors shall, from time to time, determine.

Part 18 - The Seal

18.1 The directors may provide a common seal for the Company and they shall have power from time to time to destroy the same and substitute a new seal in lieu thereof.

18.2 Subject to the provisions of the Company Act, the directors may provide for use in any other province, state, territory or country an official seal, which shall be a facsimile of the common seal of the Company.

18.3 The board shall provide for the safe custody of the common seal of the Company which shall not be impressed on any instrument except when such impression is attested by the signatures of:

This is Exhibit "J" referred to in the affidavit of  
Lisa Thomson .....made before  
me on the 23. day of November, 2015  
  
Commissioner for taking affidavits for British Columbia

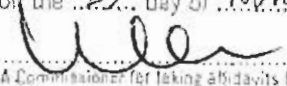
- (1) the secretary or assistant secretary, if any, for the purpose of certifying under the seal of the Company copies of extracts from the Memorandum or Articles of the Company, minutes of meetings or resolutions of the members or the board or committees of the board or any instrument executed or issued by the Company;
- (2) such one or more directors or officers as are prescribed by resolution of the board; provided that a general resolution directing the use of the seal may at any time be passed by the directors and shall apply to the use of the seal until countermanded by another resolution of the directors of the Company;
- (3) any two directors;
- (4) if there is only one director of the Company, the President or that director, alone; or
- (5) the President or the Secretary.

18.4 The signature of any officer or director of the Company may, if authorized by the board, be printed, lithographed, engraved or otherwise reproduced upon any instrument or document to be signed, executed or issued by the Company or by any such officer or director; and any instrument on which the signature of any such person is so reproduced by authorization of the board shall be as valid to all intents and purposes as if it had been signed manually by such person, and notwithstanding that the person whose signature is so reproduced is deceased or has ceased to hold office at the date of the execution, delivery or issue of such document.

18.5 The term "instrument" as used in Article 18.4 shall include deeds, mortgages, hypothecs, charges, conveyances, transfers and assignments of property, real or personal, agreements, releases and receipts and discharges for the payment of money or other obligations, share certificates of the Company, share warrants to the Company, bonds, debentures and other debt obligations of the Company, and all paper writings.

#### Part 19 - Dividends

- 19.1
- (1) Subject to the special rights and restrictions, if any, attached to shares, or classes thereof, by the memorandum or articles, the board may declare dividends and pay to the members such interim dividends as appear to the directors to be justified by the profits of the Company and fix the date of record therefor and the time for payment thereof.
  - (2) No notice need be given of the declaration of any dividend.
  - (3) If no date of record for the payment of dividends is fixed pursuant to Article 11.13, the date of record shall be deemed to be the same date as the date of the declaration of the dividend.

This is Exhibit "K" referred to in the affidavit of  
LISA THOMSON made before  
me on the 23 day of November, 2015  
  
A Commissioner for taking affidavits for British Columbia

L.L.T. HOLDINGS INC.

Exhibit 'K'

The undersigned, being all the directors of L.L.T. Holdings Inc. (the "Corporation"),  
sign the following resolutions:

FINANCIAL STATEMENTS

RESOLVED that the financial statements of the Corporation for the financial year ended  
June 30, 2015, together with the report of the Corporation's accountants, if any, thereon, are  
approved and any one director is authorized to sign the balance sheet contained in the said  
financial statements on behalf of the board of directors.


ELECTRONIC TRANSMISSION

RESOLVED that receipt by the Corporation by electronic transmission of a signed  
counterpart to these resolutions from any director will be as effective as receipt of an original  
signed copy of these resolutions by the Corporation.

DATED effective as of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Lisa Thomson

\_\_\_\_\_  
James E. Thomson

This is Exhibit " L " referred to in the affidavit of  
LISA THOMSON made before  
me on the 23 day of November, 2015  
  
A Commissioner for taking affidavits for British Columbia

001 1 2

**550920 British Columbia LTD.**

The undersigned, being all the voting and non-voting shareholders of 550920 BRITISH COLUMBIA LTD., hereby consent to the following resolution:

**NOTARIZED SIGNATURE**

resolved that any document requiring the signature of Lisa Thomson by the Corporation must be notarized by a certified Notary Public licensed in the province of British Columbia.

DATED as of November 20, 2015

\_\_\_\_\_  
A.R. Thomson LTD.

\_\_\_\_\_  
MURRAYVILLE HOLDINGS LTD.

\_\_\_\_\_  
G.J.T. HOLDINGS INC.

\_\_\_\_\_  
730780 ALBERTA LTD.

\_\_\_\_\_  
T.N.R.T. HOLDINGS INC.

\_\_\_\_\_  
G.P.T.HOLDINGS INC.

\_\_\_\_\_  
L.L.T. HOLDINGS INC.

**Lisa Thomson**

**From:** "Wyper, Scott G" <swyper@kpmg.ca>  
**Date:** Wednesday, March 11, 2015 8:43 AM  
**To:** "Lisa Thomson" <lisathomson@telus.net>  
**Cc:** "O'Genski, Ron M" <rogenski@kpmg.ca>  
**Subject:** RE: 550934/LLT

This is Exhibit "M" referred to in the affidavit of  
 LISA THOMSON made before  
 me on the 23 day of November, 2015  
 [Signature]  
 A Commissioner for the Courts for British Columbia

Hi Lisa,

Our corporate retention policy is 10 years so I don't think we would have year end files going back prior to 2004, I have put in a request to check our storage with respect to the 550934 f/s and t2 returns you request.

Our professional standards and KPMG policies do not permit us to provide copies of the F/S and tax returns for the other entities in the group without getting the appropriate consents from AL. Therefore, you will need to request these documents from Al as we are not able to provide them to you.

We would suggest you talk to Al about your file request.

Thanks

Scott

**From:** Lisa Thomson [mailto:lisathomson@telus.net]  
**Sent:** Monday, March 09, 2015 9:32 AM  
**To:** Wyper, Scott G  
**Cc:** O'Genski, Ron M  
**Subject:** 550934/LLT

Hi Scott,

Would you be able to email the following:

- 1) Filed Tax Returns for 550934 in full from 1997-2013
- 2) Financial Statements for 550934 1997-2013
- 3) Filed Tax Returns for 550920 1997-2014
- 4) Financial Statements for 550920 1997-2014
- 5) Filed Tax Returns for TVF start date -2014
- 6) Financial Statements for TVF start date -2014

Please advise as to when you will be able to forward the above listed documents.

Thank you,  
Lisa

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This email was sent to you by **KPMG** (<http://info.kpmg.ca>). To sign up to receive event invitations and other communications from us (we have some informative publications that may be of interest to you), or to stop receiving electronic messages sent by KPMG, visit the **KPMG Online Subscription Centre** (<http://subscribe.kpmg.ca>).

At KPMG we are passionate about earning your trust and building a long-term relationship through service excellence. This extends to our communications with you.

Our lawyers have recommended that we provide certain disclaimer language with our messages. Rather than including them here, we're drawing your attention to the following links where the full legal wording appears.

- **Disclaimer concerning confidential and privileged information/unintended recipient** (<http://disclaimer.kpmg.ca>).
- **Disclaimer concerning tax advice** (<http://taxdisclaimer.kpmg.ca>).

*If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.*

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