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COURT OF APPEAL FOR ONTARIO

CHARRON, FELDMAN and LANG JJ.A.

B E T W E E N:	)	
	)	
ANDREW KIERAN	)	Brian A. Grosman, Q.C., and
	)	Mark Fletcher
	)	for the appellant
Appellant	)	
(Plaintiff)	)	
	)	
- and -	)	
	)	
INGRAM MICRO INC.	)	Michael Donsky and
	)	Myriah Graves
Respondent	)	for the respondent
(Defendant)	)	
	)	
	)	Heard: June 7, 2004

On appeal from the judgment of Justice Bruce C. Hawkins of the Superior Court of Justice dated November 8, 2001.

LANG J.A.:

Overview

[1] Andrew Kieran appeals the dismissal of his claim for wrongful dismissal arising from the termination of his employment as Senior Vice President, Purchasing, of Ingram Micro Inc. ("Ingram Canada"). When told that a rival, and not he, might be made president of Ingram Canada, Mr. Kieran replied that he could not work with the rival, and that, in those circumstances, he would require a transfer to an Ingram company abroad, or he would leave Ingram Canada. The trial judge characterized this position as a resignation. I would set aside the finding of resignation and find that the appellant was wrongfully dismissed. But, as the appellant proved no damages, I would dismiss the appeal.

Issues

[2] This appeal raises the following issues**:**

1) When can a resignation be attributed to an employee?

2) Did the trial judge err in fixing the period of reasonable notice?

3) What was the appropriate entitlement to damages for loss of earnings and benefits?

4) What was the entitlement to stock options that would have vested during the period of reasonable notice?

Facts

[3] In 1989, Mr. Kieran accepted the position of Vice President, Purchasing with Ingram Canada, later becoming Senior Vice President, Purchasing. In 1996, when Ingram Canada's president resigned, Mr. Kieran and Gordon Schofield, Ingram's Senior Vice President, Sales, became the two main contenders for the presidency. Pending the appointment of a president, Ingram Worldwide's president, Jeffrey Rodek, appointed a troika, called the "office of the president", to assume responsibility for Ingram Canada. That troika included Mr. Kieran, Mr. Schofield, together with the Senior Vice President, Finance.

[4] In December 1996, Mr. Kieran advised Mr. Rodek that if Mr. Schofield were appointed, Mr. Kieran would want an international posting to one of Ingram's companies abroad. In explaining his perspective, Mr. Kieran said that Mr. Schofield was not a good leader, that he was "feared by his own staff", and that he acted like someone with a "chemical imbalance".

[5] Further, Mr. Kieran said he would consider "it a slap in the face", if Mr. Schofield were chosen, over him, as president. Mr. Kieran concluded by saying, "I couldn't work for Gord". Mr. Rodek advised Mr. Kieran to be careful about his statements, indicating that it was not helpful to his own situation.

[6] Although both Mr. Kieran and Mr. Rodek understood that if Mr. Kieran remained with Ingram Canada, it would be an essential part of his job to work for Mr. Schofield, Ingram did not then or since indicate that Mr. Kieran's stated inability to work with Mr. Schofield gave cause for dismissal.

[7] Mr. Rodek did tell Mr. Kieran that if Mr. Schofield became president, Ingram would try to find a suitable position for Mr. Kieran with another Ingram company. Given Mr. Kieran's history as a valuable employee, there was no indication – at that time – that Ingram would have any difficulty in doing so.

[8] Four months later, in March 1997, Mr. Kieran engaged in a significant verbal altercation with another Ingram Canada senior employee. Mr. Schofield informed Ingram U.S. of the incident and thereafter he became the only viable candidate for president of Ingram Canada. Ingram did not suggest then, or since, that this incident gave cause to terminate Mr. Kieran. It did advise Mr. Kieran that he was no longer under consideration for the presidency.

[9] On April 21, 1997, in a further discussion with Mr. Rodek, Mr. Kieran emphasized that if Mr. Schofield were to be announced as president, Ingram must contemporaneously announce an international posting for Mr. Kieran. Mr. Rodek promised to try to find such a position. It was Mr. Rodek's recollection that Mr. Kieran also said that if Ingram failed to do so, Mr. Kieran would leave Ingram.

[10] In early May, Mr. Rodek told Mr. Kieran that he had not yet succeeded in finding a suitable international position, but would continue the search, and that Ingram Worldwide could no longer delay announcing Mr. Schofield's appointment, which it did on May 15, 1997.

[11] On June 5, 1997, Mr. Kieran told Mr. Rodek that he was committed to staying with Ingram Canada and that he would give Mr. Schofield his support. Mr. Rodek indicated that Mr. Kieran's continued employment with Ingram Canada might no longer be an option. Over the next two days, Mr. Kieran spoke to Mr. Schofield, reiterated his desire to stay, and again offered his support. He repeated that position to Mr. Rodek on June 9.

[12] On June 10, 1997, in a letter that began, "[i]n light of your decision not to remain an employee of Ingram-Micro Canada", Mr. Kieran was offered a position with another Ingram company with a significant reduction in both base salary and bonus. This offer, which counsel agree amounted to a constructive dismissal, also raised "prior performance issues", made reference to the expectation that Mr. Kieran would treat others with the highest degree of dignity, and advised him that certain conduct would be considered grounds for dismissal.

[13] On June 12, 1997, Mr. Kieran reiterated that he had not resigned. On June 18, Ingram Canada sent Mr. Kieran a letter confirming his "resignation". Mr. Kieran, who was then age 36, left Ingram, although Ingram continued his benefits until June 27, 1997.

[14] Under Ingram's stock option plans, Mr. Kieran held options that would have vested from June 30, 1997 to June 30, 1998. Assuming a notice period of thirteen months, these plans would have given Mr. Kieran significant financial gains if the options were exercisable during the notice period. He claims U.S. $1.2 million for loss of the options.

[15] Two-and-a-half months after Mr. Kieran left Ingram Canada, he obtained employment in Australia, but that ended nine months later when his new employer closed its Australian operations. In those nine months, Mr. Kieran received salary and severance of U.S. $260,608.80, compensation that was more than he would have earned with Ingram Canada.

Mr. Kieran's Position at Trial

[16] Mr. Kieran denied that he had resigned from Ingram Canada. He claimed entitlement to reasonable notice, including a *Wallace* extension (see *Wallace v. United Grain Growers Ltd.*, [1997] 3 S.C.R. 701), that would result in a continuation of his employment for sufficient time to allow him to realize on his stock options. Further, he took the position that the amount of severance – as opposed to salary – that he received from his subsequent employer should not be deducted from the compensation he would have received from Ingram Canada.

Ingram's Position at Trial

[17] It was Ingram's position that Mr. Kieran's statements amounted to a resignation because he clearly refused to work with Mr. Schofield. Ingram said that it relied on Mr. Kieran's position and acted to its detriment in trying to find him an international position. Ingram also argued that Mr. Kieran could not, weeks later, resile from his resignation, leaving Mr. Schofield with a Senior Vice President who had openly refused to work with him. Further, said Ingram, in all the circumstances, Mr. Kieran should have accepted the international posting later offered, even if it amounted to constructive dismissal. Had he done so, he would have avoided the loss of those stock options that had not vested at the time of his resignation.

The Decision Appealed

[18] After a six-day trial, the trial judge dismissed Mr. Kieran's claim. He found that Mr. Kieran told Mr. Rodek that, "based on his obvious dislike of Gord Schofield", he could not stay at Ingram Canada if Mr. Schofield became president (para. 32). The trial judge decided that Mr. Rodek only promised to **try** to find Mr. Kieran another Ingram position, and that he had not given an absolute undertaking to do so. He also found that, on June 5, 1997, Mr. Kieran changed his mind, and purported to withdraw his resignation.

[19] The trial judge determined that Mr. Kieran's initial statements amounted to an "unequivocal resignation contingent on the happening of an uncertain future event", so that when Mr. Schofield was made president on May 15, the future event happened, and Mr. Kieran's resignation took immediate effect.

[20] With respect to Mr. Kieran's purported later withdrawal of his resignation, the trial judge stated at para. 46:

> It appears that he may have been able to withdraw his resignation after the 15th of May 1997 unless the defendant had acted to its detriment; see *Tolman v. Gearmatic Co. Ltd. et al.* (1986), 14 C.C.E.L. 195 (B.C.C.A.).

[21] In the time between Mr. Schofield's May 15 appointment and Mr. Kieran's June 18 dismissal, the trial judge held that Mr. Kieran continued in a "temporary *ad hoc* arrangement", terminable at will by either party (para. 54).

[22] He also found Mr. Kieran's June 5 statement that he wished to continue with Ingram Canada "did not represent a genuine change of heart" and further found that Ingram could not be expected to keep Mr. Kieran after he openly refused to work with Mr. Schofield. In any event, the trial judge found that Ingram, by seeking a job for Mr. Kieran outside Canada, acted to its detriment (para. 47), so that, at law, Mr. Kieran was no longer able to withdraw his resignation.

[23] The trial judge went on to find that if he erred in holding that Mr. Kieran resigned, he would have found that the alternative Ingram international position offered on June 10, 1997 amounted to constructive dismissal. He would have fixed the appropriate period for reasonable notice at nine months, given Mr. Kieran's eight-year employment with Ingram, during which he earned in excess of $200,000 annually.

[24] If he had found that Mr. Kieran had been wrongfully dismissed, the trial judge would not have awarded damages for lost income because Mr. Kieran earned more in his subsequent position than he would have earned during the same nine-month period had he remained with Ingram Canada.

[25] Finally, with respect to Mr. Kieran's claim to his unexercised stock options, the trial judge found that even if Mr. Kieran had been wrongfully dismissed, the terms of the particular plans dictated that he was only entitled to exercise vested stock options; none of the options at issue had so vested.

1. When can a resignation be attributed to an employee?

[26] The trial judge found that Mr. Kieran said he could not possibly stay on at Ingram Canada if Mr. Schofield were made president (at paras. 31 and 41). He found further that Mr. Kieran and Mr. Rodek reached an agreement concerning Mr. Kieran's future if Mr. Schofield became president (at para. 33). The trial judge accepted Mr. Rodek's version of the agreement that he (Mr. Rodek) would try to find Mr. Kieran a suitable Ingram job outside Canada (at para. 34). The question is whether these factual findings support a determination that Mr. Kieran resigned from his employment with Ingram.

[27] A resignation must be clear and unequivocal. To be clear and unequivocal, the resignation must objectively reflect an intention to resign, or conduct evidencing such an intention: *Skidd v. Canada Post Corp.*, [1993] O.J. No. 446 (Gen. Div.), aff'd [1997] O.J. No. 712 (C.A.).

[28] Whether a resignation was clear and unequivocal was considered in *Moore v. University of Western Ontario* (1985), 8 C.C.E.L. 157 (Ont. H.C.J.), a decision relied upon by the appellants. In *Moore*, the employee wrote the university president stating that he considered a new requirement to report to someone other than the president to amount to constructive dismissal. He said that, while continuing to remain in his job, he would seek other employment. The university accepted "this resignation", even when the employee responded that he had not intended to resign. *Moore*, which held that the president was not entitled to interpret the employee's letter as an unequivocal intention of the employee's resignation, was a fact-driven application of the principle that a resignation must be clear and unequivocal. A similar application of fact to law can be found in *Mitchell v . Westburne Supply Alberta* (2000), 2 C.C.E.L. (3d) 87 (Alta. Q.B.).

[29] Similarly, Mr. Kieran's conduct and its implications are fact-driven. The issue is whether Ingram was entitled, at law, to treat Mr. Kieran's statements as clearly and unequivocally amounting to his resignation.

[30] Whether words or action equate to resignation must be determined contextually. The surrounding circumstances are relevant to determine whether a reasonable person, viewing the matter objectively, would have understood Mr. Kieran to have unequivocally resigned.

[31] Mr. Kieran did not plainly state that if his competitor was chosen as president he would leave. Had he done so, such a statement may well have amounted to an unequivocal statement of an intention to resign. Instead, however, he said that if Mr. Schofield were chosen as president, he required an international transfer. He made this statement knowing he was a valued employee, that Ingram representatives had, in the past, confirmed the availability of international positions for him, and in the belief that Mr. Rodek could and would arrange such a position. Indeed, Mr. Rodek undertook to try to do so. At no time did Mr. Rodek, or anyone at Ingram, give Mr. Kieran any reason to believe that such transfer would not, in time, be successfully arranged.

[32] It may be that Mr. Kieran overestimated his value to Ingram, as well as Mr. Rodek's ability to ensure an appropriate alternative placement, particularly after the verbal altercation of March 1997. Nonetheless, Mr. Rodek encouraged Mr. Kieran to believe that a suitable position could and would be found.

[33] In those circumstances, given the principle that a resignation must be clear and unequivocal, it cannot be said that Mr. Kieran's statements amounted to a resignation. Viewing his statements contextually, Mr. Kieran did not resign, and would not have been seen by a reasonable person to have done so.

[34] Even if the trial judge had been correct in finding a resignation at law, it is clear, as counsel agreed, that an employee may resile from a resignation, provided the employer has not relied upon it to its detriment: see *Tolman*, *supra*. Given the finding, however, that Mr. Kieran did not resign, it is unnecessary to address the question of whether Ingram acted to its detriment.

2. *If Mr. Kieran was wrongfully dismissed, did the trial judge err in fixing the period of reasonable notice?*

[35] At paras. 57-58 of his reasons regarding the period of notice, the trial judge stated:

> Kieran was employed by the defendant for just under eight years. He started out at age 29 as vice president purchasing, earning in excess of $100,000 and ended at age 36 as senior vice-president purchasing, earning well in excess of $200,000.

> Considering his age, seniority and marketability I find that nine months is the appropriate period of notice.

[36] An appellate court should not interfere with a trial judge's decision on the appropriate notice period unless it falls outside an acceptable range as determined by similar cases: see *Montague v. Bank of Nova Scotia* (2004), 69 O.R. (3d) 87 (C.A.) at para. 39. Determining the quantum of reasonable notice has been said to be an art and not a science, one that involves balancing a catalogue of relevant factors, resulting in no one right answer. Only if the trial judge errs in principle would an appeal court substitute its own figure: *Minott v. O'Shanter Development Co.* (1999), 42 O.R. (3d) 321 (C.A.) at 343-344.

[37] The reasonableness of notice is decided in each case on its own facts, having regard to the character of employment, the length of service, the age of the employee, and the availability of similar employment, and having regard to the experience, training, and qualifications of the employee: *Bardal v. The Globe and Mail Ltd.* (1960), 24 D.L.R. (2d) 140 (Ont. H.C.) at 145.

[38] The appellant argues that the trial judge, in arriving at nine months notice, failed to take into account the "character of the employment". The respondent notes that the trial judge did consider Mr. Kieran's position as Senior Vice President with the company and that he was a "serious contender" for president of Ingram Canada. There was no issue that Mr. Kieran was a senior employee with significant responsibilities.

[39] In support of his position, Mr. Kieran cites two authorities: *Johnston v. Household Financial Corp* (1997), 30 C.C.E.L. (2d) 33 (Ont. Gen. Div.) and *Walsh v. Alberta & Southern Gas Company* (1991), 41 C.C.E.L. 145 (Alta. Q.B.). Both cases involved the wrongful termination of employees, both in their forties, who had held, for five and eight years respectively, vice presidential positions with their employers. In *Johnston*, the trial judge fixed the appropriate notice at twelve months; in *Walsh*, the trial judge fixed the appropriate notice at fifteen months. In both cases, there was an apparent lack of similar employment in their respective industries, as it took Mr. Johnston fourteen months to find comparable employment and Mr. Walsh, who was unable to find alternate employment, set up a consulting business.

[40] Those cases were determined on their facts. On the facts of this case, including Mr. Kieran's relative youth and the availability of employment in his industry, it cannot be said that nine months was outside the acceptable range of reasonable notice, even if at the bottom end of that range. Accordingly, I would not give effect to this ground of appeal.

[41] With respect to the commencement date of notice, the trial judge found that Mr. Kieran resigned on May 15, the day Mr. Schofield was appointed president, and that

thereafter he continued in an *ad hoc* employee at-will position until June 18, when he was told to leave. As I have found that Mr. Kieran did not resign on May 15, but was wrongfully dismissed on June 18, that is the date from which the period of reasonable notice should run.

> 3. *If Mr. Kieran was wrongfully dismissed, what was his entitlement to damages for loss of earnings and benefits?*

[42] The trial judge considered an extension of the notice period based on the principles set out in *Wallace*, *supra*, at paras. 92-102. The trial judge made a specific finding, which is entitled to deference, that there were no aggravating circumstances to justify an extended period of notice. I see no reason to interfere with that finding.

[43] The trial judge was also entitled to conclude that because Mr. Kieran obtained as or more remunerative employment in Australia, he is not entitled to any additional compensation for salary or benefits from Ingram Canada: see *Mifsud v. MacMillan Bathurst Inc.* (1989), 70 O.R. (2d) 701 (C.A.), leave to appeal to S.C.C. refused (1990), 73 O.R. (2d). I also would not interfere with the trial judge's finding that, in considering damages, it was appropriate to deduct both the salary and severance compensation that Mr. Kieran received from his subsequent employer.

[44] Further, the trial judge found, and I agree, that Mr. Kieran was not obligated to mitigate his damages by taking the alternate position offered to him by Ingram Worldwide. That international position, as the parties agreed, amounted to constructive dismissal. The proposed terms of employment were not a reasonable alternative. Further, while Ingram says that Mr. Kieran could have avoided the loss of his stock options had he accepted the alternate employment, the offering letter did not include any reference to maintaining the stock options.

> 4. *If Mr. Kieran was wrongfully dismissed, was he entitled to exercise his stock options during the period of a reasonable notice?*

[45] As was not uncommon in the technology industry, in addition to his salary and bonus, Mr. Kieran was entitled to stock options. Over Mr. Kieran's years with Ingram, his options, both before and after Ingram went public, were governed by three different Plans: the Restricted Stock Option Plan (the "Restricted Plan"), the Equity Incentive Plan (the "Equity Plan"), and the Rollover Stock Option Plan (the "Rollover Plan").

[46] The Restricted Plan provided:

> **If Participant's employment** with Micro or any Affiliate **is terminated for any reason** other than death, disability … or

> retirement… prior to the time when all Shares have become Unrestricted Shares …, Restricted **Shares… shall be repurchased by Micro at the lower of** (x) the Purchase Price and (y) the Fair Market Value of such Shares on the Repurchase Date. … [A]ny **termination of** a participant's **employment for any reason shall occur on the date Participant ceases to perform services** for Micro or any Affiliate **without regard to whether Participant continues thereafter to receive any compensatory payments** therefrom **or** is paid **salary** thereby **in lieu of notice** of termination [emphasis added].

[47] The Equity Plan provided:

> **Except as** the Committee may at any time otherwise provide or as **required to comply with applicable law, if the Participant's employment** with Micro or its Affiliates **is terminated for any reason** other than death, disability, or retirement, **the Participant's right to exercise** any Non-Qualified Stock **Option** or Stock Appreciation Right **shall terminate** and such Option or Stock Appreciation Right shall expire, on … the sixtieth day following such termination of employment [emphasis added].

[48] The Equity Plan also gave an employee leaving by reason of death, disability, or retirement, the right to exercise his or her options for a one-year period. Further, it went on to define the date at which an employee ceased to perform services in a similar manner to the Restricted Plan as one made "without regard to whether the employee continues thereafter to receive any compensatory payments therefrom or is paid salary thereby in lieu of notice of termination."

[49] The Rollover Plan provided:

> **Except as** the Committee may at any time otherwise provide or as **required to comply with applicable law**, **if the Participant's employment** with the Participant's Employer or any of its Subsidiaries is **terminated for any reason** other than death, permanent and total disability, retirement or **Cause**, **the Participant's right to exercise any Non-Qualified Stock Option shall terminate**, and such Option shall expire on… the 60th day following such termination of employment [emphasis added].

[50] The Rollover Plan went on to provide for different results dependent on the reason for cessation of employment. If the employee left by reason of death, disability or retirement, the employee was given the right to exercise the options for one year post-employment. In contrast, if an employee was terminated for cause, his or her stock options immediately expired.

[51] Finally, under General Provisions, the Rollover Plan provided that the employer could dismiss the employee at any time "free from any liability or any claim under the Plan or otherwise, unless otherwise expressly provided in the Plan or in any Option Agreement."

[52] While this plan did not specifically address, as did the Restricted and Equity Plans, a situation where the employee was given compensatory payments in lieu of notice of termination, it did contemplate dismissal for cause.

[53] In his reasons, the trial judge held at paras. 60, 65 and 66 that:

> The provisions of the plans dealing with a participant's right on termination are virtually identical. Where the participant's employment is terminated for "any reason other than death, permanent and total disability, retirement or cause" or "death, disability or retirement" the participant has 60 days from such termination to exercise any rights then vested. Two of the plans provide that "termination of employment" occurs on the date the participant ceases to perform service for Micro "without regard to whether participant continues thereafter to receive any compensatory payments therefrom or is paid salary thereby in lieu of notice of termination" [underline in original].
>
> …
>
> It is evident from this case and the authorities cited in it that the presumption that the triggering event is intended to be a lawful one may be rebutted by clear language to the contrary.
>
> In my view the language in the plans in the instant case clearly contemplates a termination made "unlawful" by no, or too little, notice and provides that in determining the date of termination, any continuing compensation or salary in lieu of notice is to be disregarded.

[54] The "governing law" provisions of all three Plans provide that they shall be interpreted and governed in accordance with the laws of Delaware. In addition, the Rollover and Equity Plans create an exception "as required to comply with applicable law", which Mr. Kieran argues refers to Delaware's general employment law. Delaware's employment law does not embody the concept of wrongful dismissal; an employer in Delaware is entitled to terminate an employee at the will of the employer without notice.

[55] The "governing law" provisions, however, neither explicitly nor implicitly apply Delaware's general employment law to Mr. Kieran's dismissal. Rather, the characterization of Mr. Kieran's cessation of employment is governed by the laws of Ontario. Only if ambiguity arises in interpreting the Plans, might Delaware's employment law come into consideration to assist with interpreting the Plans' provisions. In this case, for reasons that follow, I find no such ambiguity arises.

[56] Under Ontario law, Mr. Kieran would be entitled to damages for the loss of the Plans, as they formed part of his compensation, absent contractual terms to the contrary. In the presence of contrary contractual terms, those terms govern: see *Gryba v. Moneta Porcupine Mines Ltd.*, [2000] O.J. No. 4775 (C.A.) at para. 49; *Brock v. Matthews Group Ltd.* (1991), 43 O.A.C. 369.

[57] Mr. Kieran argues that the Plan provisions should be interpreted to find that they do not address a situation of dismissal without cause, and should be construed strictly against the employer who controlled their drafting. Interpreted in that context, the Plans, it is said, would be found to include as "employment", the period of notice given a wrongfully dismissed employee. That argument, applied to this case, would mean that Mr. Kieran would be considered an employee during the nine months of notice after his termination and entitled, during that period, to exercise his options.

[58] There is, however, no ambiguity in the Plans at issue. This is not a plan such as the one examined by Kiteley J. in *Schumacher v. Toronto-Dominion Bank* (1997), 29 C.C.E.L. (2d) 96 (Ont. Gen. Div.). In that case, the "Phantom Options" contained contractual terms that negatived the participant's right to his options when he "ceases to be an employee". A person ceases to be an employee, in the case of a wrongful dismissal, after the period of reasonable notice: see paras. 237-240. While a plan that addresses only "cessation of employment" may create an ambiguity, the plans at issue in this case do not. The focus of the inquiry is on the wording of the particular plan: *Brock v. Matthews*, *supra*, at para. 22.

[59] The Ingram Plans differentiated between termination for death, permanent and total disability, and retirement and termination for any other reason. Mr. Kieran's employment was terminated for another reason: he was wrongfully dismissed. The

Restricted and Equity Plans specifically provided that Mr. Keiran's employment terminated on the date he ceased to perform services, without regard to whether he continued to receive compensatory payments or salary in lieu of notice.

[60] The Rollover Plan differentiated in result between employees terminated for cause, those terminated by reason of death, disability or retirement, and those terminated for any other reason, in this case, wrongful dismissal.

[61] These plans are not ambiguous. Mr. Kieran is bound by their plain language, which is determinative. Mr. Kieran's right to exercise those options was not extended by the period of reasonable notice. He is not entitled to damages for the stock options.

Result

[62] Mr. Kieran was wrongfully dismissed, but he suffered no damages. In the result, I would dismiss the appeal.

Costs

[63] This appeal raised many issues. While the appellant was successful on the issue of wrongful dismissal, he did not succeed on the primary issue of entitlement to the stock options. The respondent is entitled to costs reflective of that mixed result. Costs are awarded to the respondent fixed at $20,000, inclusive of disbursements and G.S.T.

Released: JUL 26 2004
LC

Signed: "Susan E. Lang J.A."
"I agree Louise Charron J.A."
"I agree K. Feldman J.A."