



**ROBERT KENNEDY, ROBERT** ) **Paul Larkin Seitz and**  
**DAVIDSON, BENI KANTOROVICH,** ) **Bernadette Dietrich**  
**CHERYL GREWAR, TERENCE** ) **for Matthew Stody**  
**PAUL, BLAINE VESTBY, JEFFREY** )  
**T. NEWTON, STEVEN LANKTREE,** ) **Matthew L.O. Certosimo and**  
**STEVE FUNK, ARNI** ) **Jennifer M. Fantini**  
**THORSTEINSON, MURRAY** ) **for Steve Funk,**  
**PAYLAY, JAMES UMLAH,** ) **Beni Kantorovich,**  
**WESTSUN SHOW SYSTEMS INC.,** ) **Murray Paylay and**  
**WESTSUN INTERNATIONAL INC.** ) **Arni Thorsteinson**  
) )  
**Defendants (Appellant/Respondents)** ) **Jeffrey E. Goodman**  
**(Respondents by way of cross-appeal)** ) **for James Umlah**  
) )

DOCKET: C41345

**A N D B E T W E E N :** )  
) )  
**MATTHEW STOODY** ) **Paul Larkin Seitz and**  
) **Bernadette Dietrich**  
) **for Matthew Stody**  
**Plaintiff (Appellant)** )  
) )  
**- and -** )  
) )  
**ROBERT KENNEDY, ROBERT** ) **Cynthia B. Kuehl**  
**DAVIDSON, BENI KANTOROVICH,** ) **for Robert Kennedy,**  
**CHERYL GREWAR, TERENCE** ) **Robert Davidson,**  
**PAUL, BLAINE VESTBY, JEFFREY** ) **Cheryl Grewar and**  
**T. NEWTON, STEVEN LANKTREE,** ) **Steven Lanktree**  
**STEVE FUNK, ARNI** )  
**THORSTEINSON, MURRAY** )  
**PAYLAY, JAMES UMLAH,** )  
**WESTSUN SHOW SYSTEMS INC.,** )  
**WESTSUN INTERNATIONAL INC.** )  
) )  
**Defendants (Respondents)** )  
) )  
) **Heard: February 3, 2005**

**On appeal from judgment of Justice Nancy L. Backhouse of the Superior Court of Justice dated November 5, 2003.**

**GILLESE J.A.:**

[1] Matthew Stody sued Westsun Show Systems Inc. for damages for wrongful dismissal and unpaid commissions. He was successful and obtained a judgment for \$210,705.29. At the trial, Robert Davidson was Westsun Show's corporate representative.

[2] Mr. Stody took no steps to realise on the judgment. Instead, he brought a second action against: Westsun International Inc., Westsun Show's parent company; a number of Westsun International's directors and officers; and Robert Kennedy and Cheryl Grewar, two of Westsun Show's former officers.

[3] In a judgment dated November 5, 2003, Backhouse J. granted partial judgment against Msrs. Umlah, Kantorovich, Funk, Thorsteinson and Paylay, defendant directors of Westsun International (the "affiliate directors"). She held Mr. Davidson personally liable for Mr. Stody's costs of the first action. She dismissed Mr. Stody's claim against Mr. Kennedy and Ms. Grewar.

[4] The affiliate directors' appeal. Steve Funk, one of the affiliate directors, joins in that appeal and raises an additional ground of appeal. Mr. Davidson appeals. Mr. Stody appeals from the dismissal of the action in respect of Mr. Kennedy and Ms. Grewar. He also cross-appeals in respect of Mr. Davidson.

[5] For the following reasons, I would allow the appeals of the affiliate directors, Mr. Funk and Mr. Davidson. I would dismiss Mr. Stody's appeal and cross-appeal.

**BACKGROUND**

[6] Westsun Show was one of a group of subsidiary companies owned by Westsun International. Both Westsun Show and Westsun International were incorporated pursuant to Manitoba legislation. The Westsun group of companies provided audio and lighting equipment to the entertainment industry.

[7] Mr. Stody began work for Westsun Show, in its Toronto offices, as a senior accounts manager in November 1998. His written employment contract provided for base salary and commission at 5% of gross margin. Gross margin was to be "calculated based upon total rental revenue less job specific expenses, which include labour, trucking, sub-rentals, travel, entertainment etc. after the job is secured."

[8] In February 1999, the Westsun group experienced financial difficulties. As a result, it entered into a financing agreement with its primary lender, Heller Financial Inc., under the terms of which Heller assumed control over all significant financial decision-making for the Westsun group.

[9] In November 1999, Mr. Stoodly secured audio and lighting contracts for “The Lion King”, a musical show performed in Toronto. Between November 25, 1999, and March 28, 2000, Westsun Show was paid \$5,637,895.70 pursuant to the Lion King contract.

[10] Mr. Stoodly asked to be paid the commission he felt he was entitled to under the terms of his contract. Mr. Kennedy, the general manager of Westsun Show, told Mr. Stoodly that he would be paid commission on a weekly basis starting March 30, 2000, the date of the first preview performance.

[11] In February 2000, Heller put Al Davis in control of the Westsun group. Heller implemented a “lockbox” agreement and required that the deposit accounts for each subsidiary in the Westsun group, including Westsun Show, be transferred to Heller at the end of each business day. The following morning, Heller would determine the amount that it would loan back to the Westsun group to pay its disbursements including payroll expenses.

[12] Also in February 2000, in an effort to remain viable, the Board of Directors of Westsun International decided to terminate the employment of most of Westsun Show’s employees, move all assets to a location closer to the Broadway market and wind down operations in Toronto. Those of Westsun Show’s assets that had been rented for “The Lion King” show remained on Westsun Show’s books, and in Toronto, at all material times. Westsun Show’s other assets were moved to New Jersey from Winnipeg.

[13] Westsun Show terminated Mr. Stoodly’s employment on April 27, 2000. In May 2000, Mr. Stoodly brought an action against Westsun Show claiming for unpaid commission and damages for wrongful dismissal (“the first action”).

[14] On June 2, 2000, Mr. Davidson became a director of Westsun Show. On about August 1, 2001, Mr. Davidson was instructed to attend the trial of the first action as the “face” of the corporation. He resigned as director of Westsun Show effective September 2001.

[15] In July 2001, Mr. Stoodly was aware that Westsun Show was experiencing financial difficulty. Through counsel, he sought assurances from Westsun Show that he would be paid if he were successful at trial. Counsel for Westsun Show refused to give the assurances. Mr. Stoodly carried on to trial; he did not amend the claim to add other parties.

[16] The trial of the first action was heard on December 10 and 11, 2001. Mr. Davidson, the then Chief Financial Officer of Westsun International, attended the trial as a non-witness corporate representative. At that time, Mr. Davidson was a former director of Westsun Show. By the time of trial of the first action, Westsun Show had no directors as they had all resigned.

[17] Westsun Show defended the first action on the basis that Mr. Stoody was not entitled to commission for the lighting portion of the contract and that commission was payable only weekly and only for so long as Mr. Stoody remained employed with Westsun Show.

[18] The trial judge found Westsun Show liable for the commission because Mr. Stoody had obtained the Lion King contract. He held that commission was payable when Westsun Show received the income from the contract. He awarded Mr. Stoody judgment of \$210,705.79, consisting of \$171,442 for commission, \$7,366.67 for wages in lieu of notice plus pre-judgment interest and costs.

[19] Mr. Stoody made no effort to collect on that judgment.

[20] The Westsun group of companies, including Westsun Show, was put into receivership on May 28, 2002. Mr. Stoody made no claim in the receivership despite knowing about the process and having received an invitation to make such a claim.

[21] Instead, on June 3, 2002, Mr. Stoody commenced an action against a number of Westsun International's directors and officers and against Mr. Kennedy and Ms. Grewar, two of Westsun Show's former officers ("the second action").

[22] At the trial of the second action, the trial judge held:

- Mr. Davidson personally liable for Mr. Stoody's costs of the first trial;
- the affiliate directors jointly and severally liable for damages representing the unpaid commissions found owing to Mr. Stoody in the first action; and,
- Mr. Robertson and Ms. Grewar not liable.

[23] Mr. Davidson appeals.

[24] The affiliate directors, including Mr. Funk, appeal.

[25] Mr. Funk also seeks leave to amend the statement of defence to expressly plead s. 114(3) of the Manitoba *Corporations Act*, C.C.S.M. c. C225 which would permit him to raise, as a separate ground of appeal, a two-year statutory limitation period.

[26] Mr. Stoody appeals from the dismissal of the action as against Ms. Grewar and Mr. Kennedy.

[27] Mr. Stoody cross-appeals, seeking a finding of liability in respect of Mr. Davidson.

### **THE DAVIDSON APPEAL**

[28] The trial judge found that Mr. Davidson failed to advise the court and Mr. Stoody, at the trial of the first action, that Westsun Show had no officers and directors and that it was “no longer properly constituted”. She held that Mr. Davidson “should” have disclosed this information and that his failure to do so constituted unfairly prejudicial or oppressive conduct within the meaning of s. 234 of the *Manitoba Corporations Act*. She held Mr. Davidson personally liable for Mr. Stoody’s costs of the first trial, which she determined were Mr. Stoody’s full legal costs incurred from the commencement of the first action. Those damages, exclusive of pre-judgment interest, were assessed at \$37,358.44.

[29] In my view, the trial judge erred in finding that failure to disclose the information was oppressive or unfairly prejudicial, in holding Mr. Davidson personally liable and in her determination of the quantum of damages. For the purposes of this analysis, it will be assumed that Mr. Stoody was a “proper person” within the meaning of s. 231(d) of the *Act* and thus a complainant with standing to commence an oppression application.

#### ***No Obligation to Disclose***

[30] I see no basis upon which to impose an obligation on Westsun Show to disclose corporate information to a party adverse in litigation. Imposition of such a duty is incompatible with both the duties owed by directors and officers to the corporation and with the operation of our adversarial system of law. Directors and officers owe fiduciary duties to the corporation, not to its current and former employees. The obligation to act honestly and in good faith, with the best interests of the corporation in mind, includes a positive duty to disclose to the corporation facts that may have an impact on the corporation. That duty does not extend to disclosing facts to current or former employees of the company.

[31] It is not incumbent on a corporation to advise the other side to litigation about its corporate status, particularly where no request for such information has been made.

[32] Westsun Show had legal advice that the first action was defensible. In the circumstances, the failure to disclose information relevant to the corporate status of Westsun Show cannot be said to be oppressive simply because Mr. Stoody may have wanted the information.

[33] Furthermore, it is hard to conceive of how Mr. Davidson's failure to advise of the corporate status could constitute prejudice to Mr. Stody in the first action where Westsun Show, not its directors and officers, were being sued. Mr. Stody's interest in the first action lay in securing a money judgment against Westsun Show for the payment of his commissions. There was no evidence to suggest that Mr. Stody's interest was affected by the absence of Westsun Show's corporate directors or even how it could have been affected. That is because the presence or absence of Westsun Show directors could not have had an effect on that interest. Westsun Show's assets remained on the corporate books through the receivership that took place after the conclusion of the first trial. The interim receiver's third report was that, to the receiver's knowledge, all employees had been paid their vacation pay and wage arrears in full. Mr. Stody did not make a claim in the receivership for his unpaid wages and commission, despite having been invited to do so.

### ***No Personal Liability***

[34] The effect of the trial judgment was to make Mr. Davidson responsible for Mr. Stody's decision to take the first action to trial. That decision was Mr. Stody's to make.

[35] In *Budd v. Gentra Inc.* (1998), 43 B.L.R. (2d) 27 (C.A.) at para. 52, Doherty J.A. held that any order made pursuant to s. 241 of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, a provision with very similar wording to that of s. 234 of the *Manitoba Corporations Act*, must rectify the matter complained of. I see no reasonable basis upon which to infer that requiring Mr. Davidson to personally compensate Mr. Stody for taking the first action through trial rectifies a failure to advise of Westsun Show's corporate status. There is no evidence that had Mr. Davidson stood up on the first day of trial and disclosed that Westsun Show had no directors, that Mr. Stody would have stopped the trial from proceeding. In fact, all of the evidence supports a contrary inference. By July 11, 2001, months before the trial of the first action, Mr. Stody was aware that he might not be able to realise upon any judgment he might obtain against Westsun Show. Nonetheless, Mr. Stody elected to continue to trial. If he was not deterred by the prospect that he might not recover on the judgment, it is not reasonable to infer that he would have been deterred by the absence of directors.

[36] Mr. Davidson exercised no personal control over Westsun Show or Westsun International. He had no decision-making authority in respect of the lawsuit. Westsun Show was separately represented by legal counsel. Mr. Davidson was not a director of Westsun Show, the defendant company, at the time of trial of the first action. He was not a witness or a party to that action. He had no involvement in the decision to terminate

Mr. Stoody's employment. He was not involved in the decision to withhold commissions from Mr. Stoody nor did he have any involvement with the first action until August 2001.

[37] Mr. Davidson's actions as corporate representative, a position into which he was thrust, were carried out honestly and reasonably. He gained no personal benefit by the allegedly oppressive conduct. Westsun Show did not act oppressively, either on its own or through Mr. Davidson. There is, therefore, no basis upon which to impose personal liability upon Mr. Davidson for Mr. Stoody's legal costs of the first action.

### ***The Order Made***

[38] The trial judge held Mr. Davidson liable "for the costs incurred by the plaintiff for the first trial". She then assessed the costs as Mr. Stoody's full legal costs from the commencement of the first action. In making this order, in my view, the trial judge erred in two ways.

[39] First, even if there were some basis upon which liability could be imputed, the trial judge erred in finding that disclosure of this information would have saved the costs "unnecessarily incurred" for the trial of the first action. At the trial of the second action, Mr. Stoody was relieved of the obligation to prove his entitlement to the commissions. He relied on the judgment from the trial of the first action as proof of that entitlement and the trial judge accepted that, saying that the matter was *res judicata*. Thus, it cannot be said that the costs of the first trial were unnecessarily incurred.

[40] Second, the damages assessed do not flow logically from the trial judge's conclusion. The trial judge held Mr. Davidson liable "for the costs incurred by the plaintiff for the first trial". However, she set the amount based on Mr. Stoody's full costs of the first action. As such, she made Mr. Davidson liable for costs incurred years before he had any involvement in the matter and before any alleged breach of duty.

### **THE FUNK APPEAL**

[41] Mr. Funk was a director of Westsun International from May 28, 1997 to June 1, 2000. At para. 31 of the reasons, the trial judge found that Mr. Funk's appointment to the Board of Directors of Westsun International ended June 1, 2000.

[42] Mr. Stoody commenced an action against Mr. Funk and the other affiliate directors on June 3, 2002, a period in excess of two years after the date that Mr. Funk ceased to be a director of Westsun International.

[43] Without conceding that it was necessary, the affiliate directors sought, on Mr. Funk's behalf, leave to amend their statement of defence to plead and rely upon the two-year limitation period prescribed by s. 114(3) of the *Corporations Act*.

[44] Subsections 114 (1) and (3) of the Manitoba *Corporations Act* read as follows:

**Liability of directors for wages**

**114(1)** Directors of a corporation are jointly and severally liable to employees of the corporation for all debts not exceeding six months' wages payable to each of the employees for services performed for the corporation while they are directors respectively.

...

**Limitation**

**114(3)** A director is not liable under this section unless he is sued for a debt referred to in subsection (1) while he is a director or within two years after he has ceased to be a director.

[45] To find directors liable for wage debts of a Manitoba corporation, the prescribed conditions must be met. Section 114(3) makes it clear that a director must be sued for such wages within two years of ceasing to be a director of the corporation. Contrary to the requirements of s. 114(3), Mr. Stoodly did not sue Mr. Funk within the requisite two-year period. Therefore, in finding Mr. Funk jointly and severally liable with the other appellants, the trial judge erred.

[46] As a result and irrespective of the outcome of the affiliate directors' appeal, if leave to appeal is necessary I would grant it and allow Mr. Funk's appeal.

**THE AFFILIATE DIRECTORS' APPEAL**

[47] The affiliate directors argue against liability on two major grounds. First, they say that as affiliate directors, they are not liable for wage debts of Westsun Show under s. 114(1) of the Manitoba *Corporations Act*. They say that the trial judge erred in finding liability on the basis that Westsun International and Westsun Show were a common employer. Second, they contend that Mr. Stoodly did not satisfy the preconditions to a directors' liability claim.

[48] The preconditions to a director's liability are contained in s. 114(2) of the Manitoba *Corporations Act*, which reads as follows:

### **Conditions precedent to liability**

**114(2)** A director is not liable under subsection (1) unless

- (a) the corporation has been sued for the debt within six months after it has become due and execution has been returned unsatisfied in whole or in part; or
- (b) the corporation has commenced liquidation and dissolution proceedings or has been dissolved and a claim for the debt has been proved within six months after the earlier of the date of commencement of the liquidation and dissolution proceedings and the date of dissolution; or
- (c) the corporation has made an assignment, or a receiving order has been made against it under the *Bankruptcy Act* (Canada), and a claim for the debt has been proved within six months after the date of the assignment or receiving order.

[49] None of the preconditions to liability are met in this case.

[50] Section 114(2)(a) is not met as Mr. Stody did not sue Westsun International within six months of the debt becoming due nor did he execute upon the judgment in the first action. Section 114(2)(b) is not applicable as the corporation never commenced liquidation and dissolution proceedings. Section 114(2)(c) is not satisfied as Mr. Stody failed to (file or) prove a claim for the wage debt within six months after the date of the receiving order of Greer J. dated May 28, 2002.

[51] The trial judge found that had Mr. Stody filed a claim with the receiver nothing would have been paid on it and it would have been a “useless step”. In light of the receiver’s report that all wage claims were satisfied, there is no reasonable basis upon which to assume that Mr. Stody would have recovered nothing had he proved a claim. And, requiring an employee to first execute a judgment or file a claim in a receivership ensures that liability is not imposed on directors in circumstances where there are corporate assets to satisfy part or all of the wage claims. Thus, rather than amounting to a useless step, requiring strict compliance with the statutory pre-conditions serves a useful purpose.

[52] Having concluded that Mr. Stody did not satisfy the preconditions to directors' liability, there is no need to decide the other ground of appeal.

### **MR. STODY'S APPEAL**

[53] Mr. Stody contends that the trial judge erred in dismissing his claim against Mr. Kennedy and Ms. Grewar. He says that Mr. Kennedy and Ms. Grewar were senior officers of Westsun Show and, as such, owed him a fiduciary duty to protect his "legitimate interests as an employee". He submits that failing to establish a contingency fund amounted to a breach of that fiduciary obligation and that he is entitled to damages for the breach.

[54] Mr. Davidson, Ms. Grewar and Mr. Kennedy were represented by the same counsel as the other defendants until January 16, 2003 after which time they together, as a group, had separate legal representation. The trial judge awarded Mr. Kennedy and Ms. Grewar, as successful defendants, costs for the period in which they were separately represented. Mr. Stody also appeals the cost award made in favour of Ms. Grewar and Mr. Kennedy.

#### ***Liability of Mr. Kennedy and Ms. Grewar***

[55] The trial judge concluded that there was no basis for imposing liability on Ms. Grewar or Mr. Kennedy. The uncontroverted evidence at trial established that neither Mr. Kennedy nor Ms. Grewar had the right or power at Westsun Show, at the relevant time, to establish a contingency fund to protect Mr. Stody's interest. After the loan agreement was entered into in February 1999, Heller made all significant financial decisions for the Westsun Group. Establishing a contingency fund would have been in violation of the agreement with Heller. Accordingly, there is no basis to interfere with the trial judge's conclusion in this regard.

[56] In light of the foregoing, there is no need to decide Mr. Stody's novel argument that Ms. Grewar and Mr. Kennedy, as officers of Westsun Show, owed a fiduciary duty to him, a fellow employee, and that failure to establish a contingency fund amounted to a breach of such a duty.

#### ***The Costs Award***

[57] The decision to award costs is a discretionary one. The costs appeal is based on the submission that the trial judge overlooked Mr. Kennedy's "active participation" in the "deception in the first action" and that he and Ms. Grewar were "either instruments of the oppression of the plaintiff or persons with executive positions of authority on whom the plaintiff was entitled to rely". These factual allegations fly in the face of the findings of the trial judge that (1) the decision to wind down Westsun Show "was part of a

restructuring of the Westsun Group in order to try to make it profitable and was not in any way an attempt to defeat the plaintiff's legitimate claim"; (2) there was "no evidence of the directors benefiting personally"; and (3) the directors "were unaware of the plaintiff's claim when they made their decision". There is no basis for interfering with these finding of the trial judge – indeed, none is suggested.

[58] As this court has repeatedly noted, costs awards are only to be interfered with where the trial judge acted on an erroneous principle of law or is plainly wrong. See, for example, *Orlando Corp. v. Bothwell-Accurate Co.*, [2004] O. J. No. 2802 (C.A.) at para. 7. The trial judge made no such errors in the costs award. Thus, there is no basis for interfering with her decision.

[59] Ms. Grewar and Mr. Kennedy argue that the evidence supports a much higher costs award in their favour, given that Mr. Stody alleged civil fraud against them and only withdrew such allegations five weeks before trial. They request an order for increased costs of the trial. As they did not bring a cross-appeal, they are not entitled to such an order.

## **THE CROSS APPEAL**

[60] Mr. Stody cross-appeals, asking this court to add Mr. Davidson to the list of those persons liable for his unpaid wages. In addition, he seeks an increase in the quantum of damages. He also reiterates his complaints in relation to the costs award but, as that is dealt with above, nothing more need be said in that regard.

### ***Liability of Mr. Davidson***

[61] Mr. Stody seeks a finding of liability against Mr. Davidson for alleged breaches of his duty as an officer and director. Specifically, he asks this court to find that Mr. Davidson had the ability to set up a contingency fund for the payment of his wages and commissions and was in breach of his duties in failing to do so. As explained above, at the relevant time, Heller was in control of the financial decision-making of the Westsun group. Mr. Davidson could no more have set up a contingency fund than could Mr. Kennedy or Ms. Grewar.

[62] Alternatively, Mr. Stody asks this court to find Mr. Davidson liable for wages pursuant to employment standards legislation. In my view, the trial judge was correct in rejecting this submission and I agree with the reasons given in para. 36 of her decision. Mr. Stody was an Ontario employee, not a Manitoba employee. Thus, the Manitoba *Employment Standards Code* was inapplicable. Section 80(4)(a) of the *Employment Standards Act*, S.O. 2000, c. 41 provides that Part XX, Liability of Directors, does not apply to directors of corporations "that have been incorporated in another jurisdiction". Since both Westsun Show and Westsun International were incorporated under Manitoba

legislation, Mr. Stody's claim could not succeed under the Ontario legislation. In light of these considerations, there is no need to address the other barrier to such a claim based on the lack of jurisdiction of Ontario courts to enforce the provisions of either Manitoba or Ontario employment standards legislation.

[63] In conclusion, there is no basis upon which to impose liability on Mr. Davidson for unpaid wages and commissions.

### ***Assessment of Damages***

[64] The cross-appeal in respect of damages effectively challenges all the findings of fact underlying the trial judge's determination of quantum. As the evidence supports such findings, there is no basis upon which this court can interfere with them. A brief summary of the trial judge's reasoning in respect of the items for which damages were claimed will show that the trial judge made no error in principle, either, when determining quantum.

[65] Mr. Stody's claim relating to the sale of the family home cannot succeed. His wife owned the home and made a profit on its sale. Given that Mr. Stody did not own the home and suffered no financial loss in respect of its sale, the trial judge correctly denied Mr. Stody claim for damages in respect of the family home.

[66] She also correctly denied Mr. Stody's claim for mental distress as part of an award of general damages for the alleged breaches of duty. In light of the finding at the trial of the first action that there was no bad faith in the manner in which termination was effected and absent an independent actionable wrong, Mr. Stody was not entitled to compensation for mental distress flowing from his dismissal. See *Wallace v. United Grain Growers Ltd.*, [1997] 3 S.C.R. 701.

[67] Finally, there is no basis to interfere with the trial judge's determination that there was no malicious, oppressive, or high-handed misconduct that could ground a claim for punitive damages.

### **DISPOSITION**

[68] Accordingly, I would:

1. allow Mr. Davidson's appeal;
2. allow the appeal of the affiliate directors, including Mr. Funk;
3. dismiss Mr. Stody's appeal;
4. dismiss the cross-appeal;

5. set aside the judgment below and dismiss the action with costs to the defendants.

[69] I would award costs of the appeal as follows: costs to Mr. Davidson, Ms. Grewar and Mr. Kennedy, fixed at \$12,000; costs to the affiliate directors fixed at \$15,000; costs to Mr. Umlah fixed at \$500. All costs ordered are on a partial indemnity basis and inclusive of GST and disbursements.

**RELEASED: March 23, 2005 (“EEG”)**

“E. E. Gillese J.A.”

“I agree Janet Simmons J.A.”

“I agree Robert P. Armstrong J.A.”