

FEDERAL COURT

B E T W E E N:

FREDERICK SHARP

Applicant

and

MINISTER OF NATIONAL REVENUE

Respondent

NOTICE OF CONSTITUTIONAL QUESTION
(Section 57(1), *Federal Courts Act*)

The Applicant intends to question the constitutional validity of:

1. Section 231.2(1) of the *Income Tax Act*, RSC, 1985, c. 1 (5th Supp.) (the “*ITA*”);
2. Section 241(3)(a) of the *ITA*;
3. Section 241(4)(e)(iv) of the *ITA*;
4. Section 241(4)(e)(v) of the *ITA*;
5. Section 241(4)(e)(xii) of the *ITA*;
6. Section 241(9) of the *ITA*;
7. Section 241(9.1) of the *ITA*;
8. Section 241(9.5) of the *ITA*;
9. Section 462.48 of the *Criminal Code*, R.S.C. 1985, c. C-46 (the “*Criminal Code*”); and

10. Section 487.014 of the *Criminal Code*.

And seek remedies pursuant to s. 52(1) of the *Constitution Act, 1982*, Schedule B to the *Canada Act 1982 (UK), 1982, c.1.1*.

In the alternative to declarations of constitutional invalidity, the Applicant seeks remedies under section 24(1) of the *Charter* to prevent the infringement of his section 7 and 8 rights, as detailed below.

The questions are to be argued on a date and time to be set by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the Applicant. The Applicant requests that this application be heard at the Federal Court at 701 West Georgia Street, Vancouver, British Columbia, V7Y 1B6.

The following are the materials facts giving rise to the constitutional questions:

1. There is overwhelming evidence that the Applicant is under investigation by domestic and international law enforcement agencies and the Respondent's Criminal Investigations Program for the purpose of establishing his criminal liability. The Respondent may not exercise its civil audit requirement powers when the predominant purpose of its inquiry is to establish a taxpayer's criminal liability. Yet the Respondent has done so, and there is abundant evidence from which it can be inferred that the materials it obtained through the use of its requirement powers – materials over which the Applicant has a privacy interest – have been transferred outside the CRA audit division to international authorities.

2. The Respondent, through the Canada Revenue Agency (the "CRA"), has issued multiple Requirements to Provide Documents or Information to third parties, seeking banking, financial and other records to banks and other institutions (the "Third-Party Requirements").

3. The Respondent's investigation into the Applicant was triggered by the April 2016 release of the so-called "Panama Papers", the files of the Panama-based law firm Mossack Fonseca that were leaked without authorization to the media.

4. The analysis and publication of Panama Papers led to a great hue and cry over alleged tax evasion and fraud apparently committed by Mossack Fonseca, its clients, and its intermediaries.

Domestic and international law enforcement agencies, including the CRA, immediately reacted to this outcry by announcing they would investigate and prosecute these alleged tax cheats. The day after the media's release of the Panama Papers, the Respondent issued a statement indicating that "[c]ompliance actions are being taken according to the information available in each case, including referrals to the CRA's Criminal Investigations Directorate and, where appropriate, the Public Prosecution Services of Canada for possible criminal prosecution".

5. One week later, the Respondent announced it would share information with international allies through Canada's extensive tax treaty network, as part of the Panama Papers investigation. CRA representatives met that week with the member states of the Joint Intelligence Taskforce on Shared Intelligence and Collaboration ("JITSIC"), an arm of the Organisation for Economic Co-Operation and Development ("OECD"), to discuss and analyze the information contained in the Panama Papers.

6. On May 9, 2016, the CBC identified the Applicant as the principal of "Corporate House", "the 'go to' firm for wealthy Canadians wanting to keep assets private and offshore to minimize their tax burden". The CBC report alleged that the Applicant had been "the Canadian representative of Mossack Fonseca in 1994", "has since handled 1,167 offshore companies through Mossack Fonseca" and that "Sharp's firm took steps to enforce the strictest confidentiality around its dealings".

7. Later that same day, the Globe and Mail reported that the Honourable Dianne Lebouthiller had announced that the Respondent "had already started to identify targets for audits after getting the last of the documents from international allies on Thursday". In this regard Minister Lebouthiller asserted "No one will get a free pass, and we will catch everyone. If there needs to be criminal prosecutions, there will be criminal prosecutions".

8. On June 1, 2016, the Respondent sent Requests for Information to the Applicant. Eight Third-Party Requirements were sent to banking and other financial institutions that same day, seeking much of the same banking and investment information as the Requests for Information. At least two banks responded to the Third-Party Requirements.

9. The Applicant objected to the Requests for Information, on the basis that there was a criminal law enforcement purpose behind the CRA's investigation. In a conversation with the Applicant's legal counsel, a CRA auditor confirmed that the investigation had in fact been triggered by the release of the Panama Papers.

10. In late October 2016, the CRA issued several more Third-Party Requirements. Two were issued to financial institutions in relation to Teresa Sharp, the Applicant's wife. Three of the Third-Party Requirements were issued to travel agencies in relation to the Applicant. On June 6, 2017, the CRA issued a further Third-Party Requirement relating to the Applicant.

11. On November 1, 2016, the Respondent issued Requirements to Produce Information (the "Personal Requirements") to both the Applicant and Teresa Sharp. Shortly thereafter, the Applicant and Ms. Sharp commenced an application in the Federal Court, seeking judicial review of the decision to issue the Personal Requirements and declaratory and other relief. The Personal Requirements were ultimately withdrawn by the Respondent on July 10, 2017. Although the judicial review application was declared moot as a result of the withdrawal of the Personal Requirements, the Applicant was granted an extension of time to seek judicial review of the Respondent's decision to issue the Third-Party Requirements.

12. On November 15, 2016, the Toronto Star published an article describing email communications it had with CRA spokespersons. The Toronto Star reported that the CRA has:

- Launched 60 formal audits into Canadians identified in the Mossack Fonseca database;
- Executed search warrants and launched criminal investigations; and
- Confirmed that Canada is cooperating with the United Kingdom and others in "international efforts, coordinated by the Organization for Economic Co-Operation and Development, to automatically share tax information".

13. The Respondent itself soon announced through a press release that it was continuing to work with its international partners on the Panama Papers investigation. On January 16 and 17, 2017, the Respondent met again with the JITSIC member-states, "in response to the Panama Papers leak and the role of the law firm Mossack Fonseca". During this meeting, which occurred after the CRA received responses to the Third-Party Requirements, the "largest simultaneous

exchange of information under tax treaties” occurred. The JITSIC members also agreed to “pool information on key intermediaries from domestic efforts”. The press release further noted that the CRA was conducting audits, and had executed search warrants and performing criminal investigations, all in relation to the Panama Papers.

14. In addition to its ability to share information with international authorities, the Respondent (through the CRA) regularly partners with the RCMP and other law enforcement agencies to jointly pursue criminal investigations and prosecutions. For example, the RCMP Integrated Proceeds of Crime units are made up of RCMP officers and experts from other areas of government, including tax investigators from the CRA.

15. The Respondent and the Royal Canadian Mounted Police have also shared information and cooperated with one another pursuant to Memorandums of Understanding that have been in place since at least 1993.

The following is the legal basis for the constitutional question:

a) Section 231.2(1) of the *ITA*

16. As detailed above, it is clear that the CRA has used its statutory powers to indirectly compel information from the Applicant through third parties for the predominant purpose of obtaining evidence to further a criminal investigation, and has almost certainly passed the compelled information to domestic and international law enforcement. By issuing the impugned Third-Party Requirements, the CRA has unjustifiably breached the Applicant’s right against self-incrimination under section 7 of the *Charter*, and his right to be free from unreasonable search and seizure under section 8 of the *Charter*.

17. The Supreme Court of Canada in *R. v. Jarvis*, [2002] 3 S.C.R. 757, 2002 SCC 73, at paras. 93-97, held that the CRA’s civil audit powers cannot be invoked to advance a criminal investigation without violating the section 7 rights of the taxpayer. The Supreme Court of Canada was absolutely clear that the CRA cannot use civil audit powers to compel information from a taxpayer when the predominant purpose of their inquiry is to establish criminal liability. No written documents may be inspected or examined, and no documents may be required from the taxpayer or any third party. The only acceptable procedure is for the CRA to obtain a judicial

warrant under s. 231.3 of the *ITA*, or s. 487 of the *Criminal Code*. The Supreme Court of Canada further held that while “parallel” civil and criminal investigations are theoretically permissible, information cannot be transferred from the civil audit division once a criminal investigation is underway.

18. In *R. v. McKinlay Transport Ltd.*, [1990] 1 S.C.R. 627, the Supreme Court of Canada considered whether the requirement provisions of the *ITA* violated section 8 of the *Charter*. In rejecting the Crown’s position that there was no reasonable expectation of privacy in information that might be compelled pursuant to section 231(3) of the *ITA*, the Court observed that the section envisages the compelled production of a wide array of documents and not simply those which the state requires the taxpayer to prepare and maintain under the legislation. Justice Wilson, for the majority, weighed the state interest in monitoring compliance with the legislation against an individual's privacy interest, and concluded that as there was a requirement that the taxpayers’ information be kept confidential, the *ITA* compulsion regime was reasonable and did not violate section 8 of the *Charter*.

19. However, in the two and half decades since *McKinlay Transport* was decided, section 241 of the *ITA* has been transformed from its original confidentiality protective function into a vehicle for disclosure of confidential taxpayer information to a wide variety of agencies, including law enforcement. Although section 241 has always permitted the dissemination of taxpayer information in certain limited circumstances, dozens of new exceptions to the rule against disclosure of taxpayer information have been added, vastly broadening the scope of who may receive confidential taxpayer information, and for what purposes. Most concerning are the post-1990 amendments permitting taxpayer information to be disseminated internationally, and for domestic criminal or quasi-criminal functions. The taxpayer's privacy interest, formerly protected by section 241, is completely eroded by these amendments, and the section, when read as a whole, now appears to be entirely geared to facilitate inter-agency and international information access and evidence gathering. Section 241 has become more sword than shield.

20. While the CRA may legitimately request information from taxpayers as part of its civil audit power, demands for information pursuant to section 231.2(1) of the *ITA* must be viewed within the statutory framework as amended after *McKinlay Transport* was decided, and situated

within the information-sharing mandated by the RCMP/CRA MOU and through international co-operation agreements. Put simply, information compelled from individual taxpayers and/or from third parties by the Respondent pursuant to its civil audit powers will now inevitably end up in the hands of criminal law enforcement, regardless of a taxpayer's right against self-incrimination, and right to be free from unreasonable search and seizure.

21. Thus, section 231.2(1), viewed properly as a law enforcement and prosecutorial tool, and not solely as a civil audit power, unjustifiably infringes sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and should be declared to be of no force and effect. For the same reasons, the common law rule enunciated in *R. v. Jarvis*, which permits the CRA to compel documents and information in relation to a taxpayer, and to provide those documents and information to criminal investigators who may use the documents and information as part of a criminal investigation or prosecution, violates the Applicant's rights under sections 7 and 8 of the *Charter* and is of no force and effect.

b) Confidentiality Exceptions in the *Income Tax Act* and *Criminal Code*

22. The Applicant challenges the constitutionality of those provisions found within section 241(1) of the *ITA* which permit the dissemination of confidential information to domestic and international law enforcement and to CSIS.

23. Section 241(1) of the *ITA* prohibits CRA officials or other representatives of a government entity from disseminating taxpayer information. A breach of section 241(1) is an offence under section 239(2.2) of the *ITA*, punishable on summary conviction to a fine not exceeding \$5,000 and 12-months imprisonment.

24. "Taxpayer information" is inherently confidential and biographical information. It is defined in section 241(10) of the *ITA* to exclude any information obtained by the CRA that does not directly or indirectly reveal the identity of the taxpayer to whom it relates. Thus, pursuant to section 241(1), the CRA must not disseminate information that directly or indirectly reveals the identity of the taxpayer to any agency for any purpose, except as permitted by the *ITA*.

25. Notwithstanding this seemingly absolute prohibition on dissemination of confidential taxpayer information, section 241 contains a wide range of exceptions permitting the CRA to share taxpayer information with dozens of agencies, including law enforcement.

i. Section 241(3)(a): Post-Charge Transfer to Domestic Law Enforcement

26. Section 241(3)(a) provides that section 241(1) does not apply where criminal proceedings have been commenced by the laying of an information or the preferring of a direct indictment. Section 241(3)(a) does not limit the classes of crimes which can trigger the provision, e.g. tax-related or completely unrelated prosecutions. There is no requirement that the taxpayer information accessed under this section be relevant to the offences charged or that the taxpayer whose information is sought is the individual who has been charged. It does not require prior judicial authorization. Section 241(3)(a) does not distinguish between pre-existing documents and documents that have been created pursuant to CRA's powers of statutory compulsion. Further, there is neither a requirement that the information provided be used solely for the purposes of the criminal proceeding in issue, nor any limits on further dissemination of the information by the police, domestic or international. Section 241(3)(a) thus gives criminal law enforcement agencies extremely broad access to the information that has been indirectly compelled from the Applicant.

27. As detailed *infra*, the Supreme Court of Canada in *Jarvis, supra*, at para. 97, held that while parallel civil and criminal investigations are theoretically permissible, CRA officials investigating penal liability should not be permitted access to information that was obtained pursuant to civil audit powers that were exercised after the investigation into penal liability had commenced. Notwithstanding this clear direction, section 241(3) of the *ITA* purports to allow criminal law enforcement virtually unfettered access to, and use of this evidence without any consideration of when it was obtained. Section 241(3)(a) of the *ITA* thus unjustifiably infringes sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and should therefore be declared to be of no force and effect.

ii. Section 241(4)(e)(iv): Transfer to CSIS

28. Pursuant to a 1994 amendment, section 241(e)(iv) of the *ITA* permits the CRA to provide, allow inspection of, or access to, confidential compelled evidence for the purposes of a warrant issued under section 21(3) of the *Canadian Security Intelligence Service Act*. Such warrants are obtained in *ex parte* hearings before a Federal Court judge and permit the Canadian Security Intelligence Service (“CSIS”) to investigate threats to the security of Canada by intercepting communications, searching private residences, seizing materials, and installing, maintaining and removing “any thing” – by any reckoning, all serious privacy invasions.

29. While CSIS is not itself a law enforcement body, it can share intelligence with domestic and international law enforcement. Moreover, CSIS routinely shares intelligence with its national security counterparts in other countries – typically (although not limited to), the other members of the so-called “Five Eyes”: the United States, the United Kingdom, Australia and New Zealand, all of whom may pass the compelled taxpayer information along to domestic law enforcement. Like section 462.48 *Criminal Code* orders, described in detail below, section 21(3) of the *CSIS Act* does not distinguish between pre-existing documents and documents that have been created pursuant to CRA compulsion, nor is there any requirement that the right to silence and the right against self-incrimination be considered, along with the protections of use and derivative use immunity, when information sharing of this nature occurs.

30. With no protections or limitations on subsequent use in domestic and international criminal proceedings, section 241(4)(e)(iv) unjustifiably violates sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and is should therefore be declared to be of no force and effect.

iii. Section 241(4)(e)(xii): Transfer to International Authorities

31. Pursuant to another 1994 amendment, section 241(4)(e)(xii) of the *ITA* permits the CRA to provide, allow inspection of or access to confidential compelled evidence for the purposes of a provision contained in a tax treaty with another country or in a listed international agreement. The *Technical Tax Amendments Act*, 2012, SC 2013, c 3 authorizes information sharing under the *Convention on Mutual Administrative Assistance in Tax Matters*.

32. There are no internal limitations on the dissemination or subsequent use of taxpayer information within section 241(4)(e)(xii). Once compelled evidence is in the hands of a foreign state, the person so compelled will likely find him or herself without a remedy due to the territorial limitations on the applicability of the *Charter*. Canadian courts have repeatedly expressed concerns about the possible misuse of evidence compelled by Canadian regulators or investigators where that evidence is disseminated extra-territorially: See *A. v. Ontario Securities Commission* 2006 CanLII 14414, 2006 CanLII 22120; *Re Black* 2008 31 O.S.C.B. 10397; *Re X* 2007 30 O.S.C.B. 327. In one of the only other material contexts in which citizens may be statutorily compelled, the Supreme Court of Canada has been at pains to amplify statutory use and derivative use protection to ensure that no potential misuse of compelled evidence can occur: *Application under s. 83.28 of the Criminal Code (Re)*, [2004] 2 S.C.R. 248.

33. With no guarantee against self-incrimination or *Charter* remedies available to the taxpayer internationally, permitting the CRA to transmit compelled information to international authorities unjustifiably violates sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and should therefore be declared to be of no force and effect.

iv. Sections 241(9) and (9.1): Transfer to Agencies Investigating Money Laundering

34. Section 241(9) of the *ITA*, enacted in 2006 and significantly amended in 2015, permits the CRA to provide taxpayer information to a long list of agencies specified in Schedule 3 to the *Security of Canada Information Sharing Act*, including the RCMP, the Canadian Border Services Agency, the Financial Transactions and Reports Analysis Centre of Canada (“FINTRAC”), the Communications Security Establishment (“CSE”), the Department of National Defence and many others. Section 241(9) permits the provision of taxpayer information where there are reasonable grounds to suspect the information would be relevant to an investigation into threats to the security of Canada, terrorism offences, and money laundering in relation to terrorism offences.

35. There is no requirement for judicial pre-authorization in section 241(9), unlike Section 21 CSIS warrants, described above, despite the criminal law enforcement purposes that compelled taxpayer information may be put to. Notably, the standard required for the dissemination of

information is significantly relaxed from the “reasonable grounds to believe” typically expected of a traditional criminal law warrant, and the information provided merely needs to be “relevant” to an investigation, not provide actual evidence of a crime. Moreover, the CRA itself may provide to the recipient agencies information setting out the reasonable grounds required, pursuant to subsection 241(9)(c).

36. Section 241(9.1) of the *ITA* specifies the purposes to which the recipient agencies may put the taxpayer information. Indeed, subsection 241(9.1)(a) clearly states that taxpayer information obtained under section 241(9) may be used for *prosecuting* terrorism-related offences, meaning that the RCMP need not obtain a warrant to obtain compelled taxpayer information for the purposes of a terrorism prosecution. Sections 241(9) and 241(9.1) allow criminal law enforcement broad access to, and use of compelled taxpayer information without any consideration of when it was obtained (i.e. before or after the commencement of a criminal investigation), nor is there any oversight whatsoever of this dissemination to law enforcement for future prosecution.

37. Sections 241(9) and 241(9.1) of the *ITA* thus unjustifiably infringe sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and should therefore be declared to be of no force and effect.

v. **Section 241(9.5): Pre-Charge Transfer to Domestic Law Enforcement without Prior Judicial Authorization**

38. Section 241(9.5) allows the CRA to provide taxpayer information directly to law enforcement, where there are reasonable grounds to believe the information will provide evidence of a wide variety of offences, ranging from serious crimes like terrorism and kidnapping to the relatively “minor” offence of criminal harassment. Like section 241(9), no judicial pre-authorization is required for the dissemination of taxpayer information, and the CRA itself may provide to the police the reasonable grounds required.

39. Section 241(9.5) obviates the need for the RCMP and other police agencies to apply to a judge for orders pursuant to sections 462.48 and 487.014 of the *Criminal Code*. The CRA may simply hand the confidential taxpayer information over to the police, whether or not it has been compelled from the taxpayer, and without any consideration for when it was obtained from the

taxpayer (i.e. before or after the commencement of a criminal investigation) or any judicial oversight. Moreover, unlike section 462.48 orders, there are no restrictions on further use of the taxpayer information.

40. The obvious criminal law purpose behind section 241(9.5), combined with the likelihood of compelled evidence ending up in the hands of the police, unjustifiably infringes sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and should therefore be declared to be of no force and effect.

vi. Section 462.48 Criminal Code Orders

41. Section 241(4)(e)(v) of the *Income Tax Act* allows the CRA to give the police access to taxpayer information pursuant to an order of the court under section 462.48 of the *Criminal Code*. Section 462.48 is only available to police investigating drug offences, money laundering, possession of property obtained by crime, criminal organization offences and terrorism offences. Any information obtained pursuant to a section 462.48 order can only be used for the investigation for which the order was made.

42. For an order to issue under section 462.48, the judge must be satisfied that there are reasonable grounds to believe that:

- i. The person in relation to whom the information is sought committed or benefited from one of the enumerated offences;
- ii. The information sought is “likely to be of substantial value” to the investigation; and
- iii. Allowing access to the information sought would be in the public interest, considering the likely benefit that would accrue to the investigation.

43. Section 462.48 does not distinguish between pre-existing documents and documents that have been created pursuant to CRA compulsion, nor is there any requirement that the right against self-incrimination be considered, along with the protections of use and derivative use

immunity, when assessing whether the information sought would likely be of substantial value to a police investigation. The impugned provision also violates the *Jarvis* prohibition on the transfer of any information that was compelled using civil audit powers after the commencement of a parallel criminal investigation. Thus, section 241(e)(v) of the *ITA* and section 462.48 of the *Criminal Code* unjustifiably infringes sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and should therefore be declared to be of no force and effect.

vii. Section 487.014 Criminal Code Orders

44. Section 487.014 is the general section that allows for the issuance of an *ex parte* judicial order directing the Respondent to produce copies of documents or data compelled from the Applicant that are in the possession and control of the Respondent. For an order to issue, the presiding justice must be satisfied by information on oath in writing that (1) there are reasonable grounds to believe that an offence has been or will be committed; (2) the document or data will provide evidence of the offence; and (3) that the document or data is in the person's possession or control. To the extent that compelled information may be transferred from the Respondent to law enforcement officers pursuant to a production order, section 487.014 unjustifiably infringes sections 7 and 8 of the *Charter*, cannot be saved by section 1 of the *Charter* and is therefore of no force and effect.

c) Section 24(1) Charter Remedies

45. In the alternative to the declarations to constitutional invalidity sought by the Applicant, appropriate remedies may be fashioned under section 24(1) of the *Charter* to prevent the infringement of the Applicant's section 7 and 8 rights that would occur if information compelled pursuant to the Third-Party Requirements were disseminated to domestic or international law enforcement, or to remedy the breach of the Applicant's rights if information has already been disseminated.

46. In addition to the above-noted remedies being sought, such further and other relief as the Applicant may advise and this Honourable Court may permit.

April XX, 2018

DAVID J. MARTIN

Martin + Associates, Barristers

863 Hamilton Street

Vancouver, BC V6B 2R7

Tel.: 604-682-4200

Fax: 604-682-4209

Email: dm@martinandassociates.ca

TO: **ATTORNEY GENERAL OF CANADA**
Attention: Senior Regional Director
Department of Justice, B.C. Regional Office
#900 – 840 Howe Street
Vancouver, BC V6Z 2S9
Fax: (604) 666-1585

AND TO: **ATTORNEY GENERAL OF ALBERTA**
Attention: Director, Constitutional and Aboriginal Law Section
4th Fl., Bowker Building
9833 – 109 Street
Edmonton, AB T5K 2E8
Fax: (780) 425-0307

AND TO: **ATTORNEY GENERAL OF BRITISH COLUMBIA**
Attention: Constitutional and Administrative Law Division
1001 Douglas Street
Victoria, BC V8V 1X4
Fax: (250) 387-6411

AND TO: **ATTORNEY GENERAL OF MANITOBA**
Attention: Director, Constitutional Law Branch
1205 – 405 Broadway
Winnipeg, MB R3C 3L6
Fax: (204) 945-0053

AND TO: **ATTORNEY GENERAL OF NEW BRUNSWICK**
Centennial Building
P.O. Box 6000
Fredericton, NB E3B 5H1
Fax: (506) 453-3651

AND TO: **ATTORNEY GENERAL OF NEWFOUNDLAND AND LABRADOR**
Attention: Manager, Central Agencies & Justice Policy

\
Confederation Building
4th Flr., East Block
P.O. Box 8700
St. Johns, NL A1B 4J6
Fax: (709) 729-2129

AND TO: **ATTORNEY GENERAL OF NORTHWEST TERRITORIES**

Attention: Director, Legal Division
Department of Justice
Government of the Northwest Territories
Yellowknife Courthouse
P.O. Box 1320
Yellowknife, NT X1A 2L9
Fax: (867) 873-0234

AND TO: **ATTORNEY GENERAL OF NOVA SCOTIA**

Department of Justice, Legal Services Division
5151 Terminal Road, P.O. Box 7
Halifax, NS B3J 2L6
Fax: (902) 424-4556

AND TO: **ATTORNEY GENERAL OF NUNAVUT**

Attention: Director, Legal & Constitutional Division
Department of Justice
P.O. Box 1000, Station 540
Iquluit, Nunavut, X0A 0H0
Fax: (867) 975-9349

AND TO: **ATTORNEY GENERAL OF ONTARIO**

Attention: Constitutional Law Branch
8th Floor, 720 Bay Street
Toronto, ON M6G 2K1
Fax: (416) 326-4015

AND TO: **ATTORNEY GENERAL OF PRINCE EDWARD ISLAND**

4th Floor, Shaw Building
95 Rochford Street
Charlottetown PEI C1A 7N8
Fax: (902) 368-4910

AND TO: **ATTORNEY GENERAL OF QUEBEC**
Procureur general
Edifice Louis-Philippe-Pigeon, 2nd Floor
1200, route de l'Eglise, 9e etage
Sainte-Foy, PQ Q1V 4M1
Fax: (418) 644-7030

AND TO: **ATTORNEY GENERAL OF SASKATCHEWAN**
Attention: Department of Justice
820- 1874 Scarth Street
Regina, SK S4P 4B3
Fax: (306) 787-9111

AND TO: **ATTORNEY GENERAL OF YUKON TERRITORY**
Attention: Assistant Deputy Minister
Andrew Philipsen Law Centre
2130 Second Ave
Whitehorse, Yukon Y1A 2C6
Fax: (867) 667-5790