THE ELLIOT LAKE COMMISSION OF INQUIRY

The Honourable Paul R. Bélanger, Commissioner

Ontario

LA COMMISSION D'ENQUÊTE ELLIOT LAKE

L'honorable Paul R. Bélanger, Commissaire

Confidentiality Hearing
17 December 2012

Ruling on Confidentiality

Appearances:

Mr. Peter K. Doody, Commission Counsel

Mr. Mark Wallace, Commission Counsel

Ms. Nadia Effendi, Commission Associate Counsel

Mr. Antoine-René Fabris, counsel for Eastwood Mall Inc., Robert Nazarian and Levon Nazarian (Applicants)[1]

Ms. Louisa Ritacca for the Association of Professional Engineers of Ontario (Applicants)

Mr. Joseph A. Bisceglia for Gregory Saunders

Mr. Rob MacRae for Robert Wood

Mr. Peter M. Jacobsen, counsel for CTV, a division of Bell Media Inc., Canadian Broadcasting Corporation, The Globe and Mail and Shaw Television Limited Partnership (the Media Organizations)

Ms. Alexandra Carr for the Elliot Lake Mall Action Committee ("ELMAC") and Seniors Action Group of Elliot Lake ("SAGE")

Mr. J. Paul Cassan for the City of Elliot Lake

Mr. Shenthuran Subramanian for Rejean Aylwin, Rachelle Aylwin, Stéphane Aylwin, Teresa Perizzolo and Cindy Lee Allan[2]

[1] Counsel for Robert Nazarian, Levon Nazarian and Eastwood Mall Inc. was unable to attend in person because of inclement weather but participated via teleconference.

[2] Counsel for Rejean Aylwin. Rachelle Aylwin, Stéphane Aylwin, Teresa Perizzolo and Cindy Lee Allan, Mr. Subramaniam, appeared initially at the commencement of proceedings, but withdrew at the noon break.

Paul R. Bélanger, Commissioner:

1. Two participants granted standing at this Inquiry seek orders from me relating to the confidentiality of documents produced to the Commission.

2. Robert and Levon Nazarian and Eastwood Mall Inc. seek an order preventing disclosure of all documents produced in support of their application for funding, relying on the power given to a commission by Ss. 10(4) and 14(3) of the Public Inquiries Act, 2009, S.O. 2009 c. 33 ("*PIA*") . On 8 November 2012, I granted these applicants standing in relation to Part 1 of the Inquiry but refused to recommend to the Attorney General that they receive funding. My decision on standing and funding is posted on the Commission's website at www.elliotlakeinquiry.ca.

3. The Association of Professional Engineers of Ontario ("PEO") requests a more limited order under ss. 10(4) of the *PIA*, in relation to documents produced in response to a Commission summons. PEO limits its request to an order that prior to disclosure of any of the documents, certain named and unnamed individuals be given the opportunity to review the documents and make submissions as to the appropriateness of further disclosure "and/or use of such documents."

4. On December 17, 2012, a hearing was held in Ottawa with notice to all participants with standing as well as to media organizations. Written and oral submissions were received from the participants shown above.

5. At the conclusion of the hearing, I issued a temporary publication ban to be in effect until the rendering of my decision. Documents had been provided to all counsel upon execution of an undertaking that they not disclose them in any way.

6. The City of Elliot Lake, ELMAC and SAGE, the Media organizations and the Victims' families opposed the applications. Gregory Saunders and Robert Wood supported PEO's application.

7. In my opening remarks at the confidentiality hearing, I commented that whenever a conflict arises between the expectation of privacy or confidentiality and the open court principle, "jurisprudence has now unquestionably and conclusively established that, as between these two values, the onus of demonstrating primacy in any particular circumstance rests on those who would restrict full and unalloyed publicity and transparency."

8. In my opinion and for the reasons that follow, the applicants have failed to discharge that onus.

9. The relevant sections of the *PIA*, the Professional Engineers Act, R.S.O. 1990, c P.28 ("*PEA*") and the Commission's *Revised Rules of Procedure* are reproduced in Appendix "A" annexed hereto.

Robert and Levon Nazarian; Eastwood Mall Inc.

10. Annexed to these participants' amended application for funding were documents which are listed in Appendix "B", and in respect of which a confidentiality order is sought.

11. As part of their application, they submitted a request for a confidentiality order through their original counsel. That request was reiterated by subsequent counsel on 23 November 2012. In the original submissions for a confidentiality order, counsel then acting for the applicants stated:

> "...the applicants will rely on the following grounds
>
> I. There is a high expectation of privacy attached to the records/information
> II. With the exception of this application for funding, the records are not otherwise relevant to the business of the Inquiry
> III. The salutary effects of the order outweigh its deleterious effects.

In the supplementary submissions, counsel stated:

> "12. We are not confident that the Commission can ensure that our client's interests of Justice (sic) will be protected, should the Application Record and supporting material be released and/or published.
>
> 13. It would be a serious prejudice to the applicants if the materials were to be misused and or used for any other purpose; this would violate the Elliot Lake Commission and more specifically Section 12.1 of the Public Inquiries Act, 2009 (sic).

12. On this issue, the following passages from the recent decision of the Ontario Court of Appeal in Out-of-Home Marketing Association of Canada v. Toronto (City), 2012 ONCA 212 ("Out-Of-Home") are pertinent and instructive:

> [51] A request to have exhibits sealed implicates the open court principle, and must be approached with great care. The application judge was required to apply the two-step approach identified in a series of cases from the Supreme Court of Canada involving non-publication orders and/or sealing orders: see *Toronto Star Newspapers Ltd. V. Ontario*, 2005 SCC 41, [2005] 2 S.C.R. 188, at para. 26; *Sierra Club of Canada v. Canada (Minister of Finance)*, 2002 SCC 41, [2002] 2 S.C.R. 522, at paras. 45-46; *R. v. Mentuck*, 2001 SCC 76, [2001] 3 S.C.R. 442, at para. 32. This approach is commonly referred to as the *Dagenais/ Mentuck* test.
>
> [52] In *Mentuck*, Iacobucci J. said, at para. 32:
>
> A publication ban should only be ordered when:
>
> (a) such an order is necessary in order to prevent a serious risk to the proper administration of justice because reasonably alternative measures will not prevent the risk; and
> (b) the salutary effects of the publication ban outweigh the deleterious effects on the rights and interests of the parties and the public, including the effects on the right to free expression, the right of the accused to a fair and public trial, and the efficacy of the administration of justice.
>
> [53] Under the controlling jurisprudence, before the court can address the degree to which the public's interests may be harmed by the order, the party seeking the order must present evidence that demonstrates that the order is necessary to prevent a serious risk to an important interest expressible in terms of a public interest in confidentiality: see *Sierra Club*, at para. 55. [emphasis added by Commissioner Bélanger]
>
> [54] It has been held that *Mentuck's* requirement that non-publication and sealing orders are potentially justifiable only if "necessary in order to prevent a serious risk to the proper administration of justice", may refer to a serious risk to public interests other than those that fall under the broad rubric of the "proper administration of justice": *Sierra Club of Canada*, at paras. 46-51, 55. However, the interest jeopardized must have a public component. As Doherty observed in *M.E.H. v. Williams*, 2012 ONCA 35, at para. 26,

there are other interests that may be considered essential components of the "proper administration of justice", such as access to the courts.

[55] However, as was observed in *Williams*, the focus must be on how the motion is framed. Where the interest in confidentiality engages no public component, the inquiry is at an end. There is no basis upon which to proceed to the second branch of the test where factors such as the nature of the order's impact on public access and other societal interests become valid considerations.

[56] If the issue relied upon to seek a confidentiality order does involve a public component, the evidence must be carefully examined. The evidence relied upon to satisfy the first branch of the test must be "convincing" and "subject to close scrutiny and meet rigorous standards" [emphasis added by Commissioner Bélanger]: see *R. v. Canadian Broadcasting Corp.*, 2010 ONCA 726, 102 O.R. (3d) 673, at para. 40; *R. v. Toronto Star Newspapers Ltd.* (2003), 67 O.R. (3d) 577 (C.A.), at para. 19, aff'd 2005 SCC 41, [2005] 2 S.C.R. 188, at para. 41; *Williams*, at para. 34; see also *Ottawa Citizen Group Inc. v. R.* (2005), 75 O.R. (3d) 590 (C.A.), at para. 54. This demanding evidentiary standard is in keeping with the well-recognized serious implications of the order.

[57] Pattison framed its need for the sealing order on the basis that disclosure would imperil its commercial interests. The only evidence in support of this assertion is a statement in the affidavit of Randy Otto that the information under seal is "highly sensitive and confidential and can be used by Pattison Outdoor's competitors, advertisers and land owners to Pattison Outdoor's disadvantage."

[58] In my view, this evidence falls short of allowing Pattison to get past the first branch of the *Mentuck* test. There is no indication of how the information could be used against Pattison's business or how great a risk disclosure would present.

13. The applicants have presented no evidence in any form that the order sought is "necessary to prevent a serious risk to an important interest expressible in terms of a public interest in confidentiality" and indeed have not presented any evidence at all that the order sought is necessary to prevent a serious risk to their own private interests.

14. Absent such evidence, I am unable to conclude that the order sought would be justifiable on any basis.

15. In addition, the Commission's *Rules on Standing and Funding* make it quite clear that all materials filed in support of a motion for a funding recommendation will be available to the public. The filing of the material in support of the motion for funding was in no way conscripted – it was entirely voluntary.

16. Further, I am unable to agree with the applicants' contention that the financial information provided "could not possibly assist in determining how the collapse occurred on June 23, 2012." (paragraph 19 of the original submissions). I am of the opposite view. Proper maintenance of commercial structures is an essential component of structural integrity. Proper maintenance costs money. While it is premature for the Commission to reach any conclusion on the causes of the mall collapse, it is only logical that a careful examination of maintenance procedures of the Algo Mall in the years prior to the collapse be carried out. The nature and extent of these procedures as well as their cost must be carefully investigated and analyzed. In that process, the Mall owners' financial circumstances are directly relevant and of significant importance.

17. I agree with the submission of the Media Organizations that the "open court" principle is of particular importance in the context of this type of public inquiry "the purpose of which is to

educate the public about the events leading up to a tragedy or worrisome community problem." (See: *Episcopal Corp. of the Diocese of Alexandria-Cornwall v. Cornwall (Public Inquiry)*, 2007 ONCA 20, at para. 48)

18. My actions and rulings as the officer presiding over this commission must, constantly and of necessity, be subjected to close public scrutiny. Its ultimate findings and recommendations, their merit and their credibility can only be evaluated if its processes are clear and transparent. For that reason, the entire basis that underlies my decision to deny the funding recommendation sought by the applicants must be made evident and palpable. No pertinent evidence or convincing reasons have been advanced to justify departure from that approach. The documents in issue underlie my decision and cannot be withheld from public examination.

19. This application for confidentiality is consequently denied.

20. I make one minor exception to my decision. Some information appears in the documentation provided that is of no relevance to the issues of concern to the Inquiry. Yet, the dissemination of that information might, in an era where identity theft is of great public concern, be prejudicial to the applicants. I refer specifically to Social Insurance Numbers, not only of the applicants appearing in their income tax returns, but also of Robert Nazarian's spouse. I raised the issue with counsel for the applicants and he, predictably, agreed with my suggestion that he should, as a fallback position, ask for redaction of that information. I believe it would be irresponsible for me to overlook that concern and I did not hear any strong objection at the confidentiality hearing to a selective redaction of that information. Consequently, I direct that any reference to Social Insurance Numbers be redacted before any of the documents in question are made publicly available.

The Association of Professional Engineers of Ontario

21. Section 38 of the *PEA* provides:

> **Confidentiality**
>
> 38.(1)Every person engaged in the administration of this Act, including any person making an examination or review under section 26 or an investigation under section 33, shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her duties, employment, examination, review or investigation and shall not communicate any such matters to any other person except,
>
> (a) as may be required in connection with the administration of,
> (i) this Act and the regulations and by-laws, or
> (ii) the *Architects Act*, and the regulations and by-laws under that Act, or any proceedings under,
> (iii) this Act or the regulations, or
> (iv) the *Architects Act*, or the regulations under that Act;
>
> (b) to his or her counsel; or
>
> (c) with the consent of the person to whom the information relates. R.S.O. 1990, c. P.28, s. 38 (1).

Testimony in civil action

(2)No person to whom subsection (1) applies shall be required to give testimony or to produce any book, record, document or thing in any action or proceeding with regard to information obtained in the course of his or her duties, employment, examination, review or investigation except in a proceeding under this Act or the regulations or by-laws or a proceeding under the *Architects Act* or the regulations or by-laws under that Act. R.S.O. 1990, c. P.28, s. 38 (2).

22. Subsection 10(3) of the *PIA* provides:

> (3) Subject to the order establishing it and despite any other Act, a commission may require the provision or production of information that is considered confidential or inadmissible under another Act or a regulation and that information shall be disclosed to the commission for the purposes of the public inquiry.

23. The PEO does not take issue that as between S. 38(1) of the *PEA* and S. 10(3) of the *PIA*, the *PIA* takes precedence; it states that it has produced all relevant documents in its possession to the Commission as it was required to do pursuant to the Commission's summons.

24. The PEO submits that s. 38(1) of the *PEA* operates to obligate the Commission "to ensure that persons to whom information contained in the Confidential Documents relates are given notice of any further use or disclosure of that information that the Commission intends to make and that they be given an opportunity to make submissions as to such intended use or disclosure." To that end, the PEO seeks an order pursuant to ss. 10(4) and 17 of the *PIA* and Rule 17 of the Commission's *Revised Rules of Procedure* that certain named individuals "be given the opportunity to review the Confidential Documents and make submissions as to the appropriateness of any further disclosure and/or use of such documents by the Commission."

25. The PEO also submits that a similar opportunity be given to "anyone else to whom information contained in the Confidential Documents relates." The PEO does not identify these individuals. The summons to PEO was issued on 21 September 2012 and served on 24 September 2012. At the confidentiality hearing of 17 December 2012, I was informed that the PEO had made no effort to identify these unnamed individuals.

26. Nevertheless, the PEO

> "submits that the Commission must exercise the discretion given to it by s. 10(4) of the PIA on a principled basis, and after an adjudicative hearing process that is fair to the persons affected. In the PEO's submission, that requires the following steps:
>
> a. That Commission counsel identify those documents that it believes are irrelevant to the public inquiry and the work of the Commission, and exclude them from consideration;
> b. That Commission counsel work with the PEO to identify any relevant documents that contain only information that is public in another form, with a view to making them available without restriction or excluding them as duplicative;
> c. That Commission counsel work with the PEO to identify any person to whom information in the remaining Confidential Documents relates, and who should therefore be given notice of the request to further use or disclose that information;
> d. That the Commission then make the order proposed in paragraph 8 of these submissions; and

e. That the Commissioner receive submissions in writing or hold a hearing or hearings, in camera, on notice to all persons to whom information in the Confidential Documents relates, before making determinations as to the further use or disclosure of such documents, including any conditions or restrictions upon such use or disclosure, under subsection 10(4) of the PIA."

27. At my direction, Commission counsel undertook to notify the individuals specifically identified in the PEO's submissions, without acknowledging an obligation to do so. The decision to do so was motivated by my desire for expediency and timeliness.

28. None of the nine named individuals sought to make submissions at the hearing on 17 December 2012.

29. The many documents produced by the PEO contain the names of scores of individuals and organizations who have in one way or another generally been involved in issues related to the mandate of the Commission over five decades.

30. From a practical perspective alone, identifying these individuals, determining their current whereabouts and providing them with notice of a hearing is an unrealistic and virtually impossible task, given particularly the temporal and financial realities with which the Commission must contend.

31. I find it remarkable that the PEO should maintain that a case-by-case, document-by-document examination of produced material be undertaken by the Commission, particularly where PEO in the three-month period before the hearing has not even attempted to do so. The PEO is a legislatively sanctioned body with wide powers over the practice of professional engineering "in order that the public interest may be served." (See s. 2(3) of *PEA*). Surely, the PEO is in a much better position than the Commission to identify the interests it seeks to protect. These are, after all, its own documents, most of which refer to its own processes.

32. In my opinion, s. 38(1) of the *PEA* in no way relieves PEO from the onus it has of demonstrating why compelling reasons exist for maintaining confidentiality in relation to any particular document. It attempts to shift that burden to the Commission by asserting that it is the Commission's responsibility to review the documents produced in order to ascertain to whom notice ought to be given. In order to discharge its obligation to serve the public interest, it seems to me, at the very least, that it ought to have engaged in that process in order to make rational and justifiable submissions relating to those who might suffer from the impending potential of publicity.

33. In short, PEO has made no effort to demonstrate the necessity of an order as discussed in *Out-Of-Home (supra)*.

34. I agree with the position of counsel for the Media Organizations that s. 38 of the *PEA* does not make documents themselves confidential but rather operates to prevent specific individuals from sharing documents obtained in the course of an investigation. The Commission is not bound by that limitation.

35. Counsel for Greg Saunders, while supporting PEO's application, presents no evidence to demonstrate the necessity of an order in relation to any specific document. In his submission, he states that "Mr. Saunders supports the PEO's position that he be permitted to review documents not produced by PEO in response to the summons from the Commission" and further that "Mr. Saunders wishes the opportunity to review those documents in the possession or control of PEO that have not been produced or disclosed and are not otherwise itemized or listed by the PEO in its list of documents before taking a position with respect to whether or not those documents should be produced by PEO to the Commission in response to the summons." I obviously am in no position to deal with documents about which I know nothing. In any event, the Commission's *Rules* provide for disclosure of documents intended to be relied upon in relation to any particular witness and more significantly require undertakings from those to whom the documents are provided before the hearings. As well, the *Rules* state that the documents are to be used for no purpose other than Commission proceedings and are not to be disclosed to anyone. S. 12 of the *PIA* provides further statutory protection.

36. Objections to the introduction of any particular document as evidence at the hearings are obviously not foreclosed when made at the appropriate time and for the appropriate reasons.

37. Counsel for Robert Wood submits that should the Commission "not accept the Order proposed by the PEO, it should undertake to balance the probative value of the information contained in the confidential documents with the prejudicial effect on those involved in the documents of the dissemination of the information to the other parties and the public." I acknowledge that obligation but I can only discharge it on the basis of evidence. None has been produced. I also note that there should be no confusion between the investigative and adjudicative functions of the Commission. At the investigative stage, formal relevance and admissibility are not issues. The general criteria employed by Commission counsel at this juncture are apparent responsiveness, importance and materiality of the documents obtained to the issues raised by the Commission's mandate. As mentioned above, at the appropriate time participants such as Messrs. Woods and Saunders will have unrestricted opportunity to object to the introduction into evidence of any material sought to be made exhibits by Commission counsel or counsel for other participants.

38. In the result, the PEO's application is denied.

ISSUED at Ottawa, Ontario, this 8th day of January, 2013.

The Honourable Paul R. Bélanger,
Commissioner

Appendix "A"

Public Inquiries Act, 2009, S.O. 2009 c. 33

10.
Confidential information

(3) Subject to the order establishing it and despite any other Act, a commission may require the provision or production of information that is considered confidential or inadmissible under another Act or a regulation and that information shall be disclosed to the commission for the purposes of the public inquiry. 2009, c. 33, Sched. 6, s. 10 (3).

Protection of confidential information

(4) A commission may impose conditions on the disclosure of information at a public inquiry to protect the confidentiality of that information. 2009, c. 33, Sched. 6, s. 10 (4).

Deemed undertaking

12. (1) Subject to this section, all participants and their lawyers or agents are deemed to undertake not to use information obtained from another participant or collected or received by the commission for any purpose other than that of the public inquiry in which it was obtained. 2009, c. 33, Sched. 6, s. 12 (1).

Exceptions

(2) Subsection (1) does not prohibit the following:

1. A use to which the person who disclosed the information consents.
2. The use, for any purpose, of information that is disclosed to the public.
3. The use, for any purpose, of information that is provided or referred to during a hearing.
4. The use, for any purpose, of information obtained from information referred to in paragraph 2 or 3.
5. The use of information to impeach the testimony of a person in another proceeding or for a prosecution for perjury in respect of that testimony. 2009, c. 33, Sched. 6, s. 12 (2).

Court order

(3) If satisfied that the interests of justice outweigh any prejudice that would result to a party who disclosed evidence, a court may order that subsection (1) does not apply to the information, and may impose such terms and give such directions as are just. 2009, c. 33, Sched. 6, s. 12 (3).

14.
Exclusion of public

(3) A commission may exclude the public from all or part of a hearing or take other measures to prevent the disclosure of information if it decides that the public's interest in the public inquiry or the information to be disclosed in the public inquiry is outweighed by the need to prevent the disclosure of information that could reasonably be expected to be injurious to,

(a) the administration of justice;

(b) law enforcement;

(c) national security; or

(d) a person's privacy, security or financial interest. 2009, c. 33, Sched. 6, s. 14 (3).

Rights of persons before misconduct found

17. (1) A commission shall not find misconduct by a person unless,

(a) reasonable notice of the possible finding and a summary of the evidence supporting the possible finding have been given to that person; and

(b) the person has been given a reasonable opportunity to respond. 2009, c. 33, Sched. 6, s. 17 (1).

Representation

(2) Subsection 15 (3) applies with necessary modifications with respect to a person who has been given an opportunity to respond under subsection (1). 2009, c. 33, Sched. 6, s. 17 (2).

Professional Engineers Act, R.S.O. 1990, c P.28

2.

Principal object

(3)The principal object of the Association is to regulate the practice of professional engineering and to govern its members, holders of certificates of authorization, holders of temporary licences, holders of provisional licences and holders of limited licences in accordance with this Act, the regulations and the by-laws in order that the public interest may be served and protected. R.S.O. 1990, c. P.28, s. 2 (3); 2001, c. 9, Sched. B, s. 11 (2).

Confidentiality

38.(1)Every person engaged in the administration of this Act, including any person making an examination or review under section 26 or an investigation under section 33, shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her duties, employment, examination, review or investigation and shall not communicate any such matters to any other person except,

(a) as may be required in connection with the administration of,

(i) this Act and the regulations and by-laws, or

(ii) the *Architects Act*, and the regulations and by-laws under that Act,

or any proceedings under,

(iii) this Act or the regulations, or

(iv) the *Architects Act*, or the regulations under that Act;

(b) to his or her counsel; or

(c) with the consent of the person to whom the information relates. R.S.O. 1990, c. P.28, s. 38 (1).

Testimony in civil action

(2)No person to whom subsection (1) applies shall be required to give testimony or to produce any book, record, document or thing in any action or proceeding with regard to information obtained in the course of his or her duties, employment, examination, review or investigation except in a proceeding under this Act or the regulations or by-laws or a proceeding under the *Architects Act* or the regulations or by-laws under that Act. R.S.O. 1990, c. P.28, s. 38 (2).

Revised Rules of Procedure

Rule 13. Counsel to the participants and witnesses will be provided with documents and information, including statements of anticipated evidence, only upon executing the written undertaking at Appendix "A" that all such documents and information will be used solely for the purposes of the Inquiry.

Rule 17. Where a participant or summons recipient objects to the disclosure of a document or information to other participants and/or to the public at the hearing or otherwise on the grounds of confidentiality, and seeks an order pursuant to subsections 10(4) or 14(3) of the *Act*, a copy of the document and/or the information in issue will be produced in an unedited form to the Commission. The participant or summons recipient shall provide, in writing, a submission setting out the order requested and the reasons for it. In determining whether to make the order, the Commissioner will consider, among other things, the duty of procedural fairness to the other participants and his obligation pursuant to section 17 of the *Act*.

Appendix "B"

- Application for Standing and Funding
    - Affidavit of Oliver Fonseca
- Supplementary Submissions on funding
    - Affidavit of Fabio Brussolo
    - Affidavit of Sam Hurmizi
    - Affidavit of Robert Nazarian
- Letters from Michael Title, dated October 26, 2012
- Order to Prohibit Use and Occupancy, dated October 24, 2011
- Contract for the Demolition of the Algo Centre Mall
- Supplementary Submissions on behalf of the Diocese of Alexandria-Cornwall at the Cornwall Inquiry
- Applicants' Submissions – Requesting a confidentiality order.

<u>Robert Nazarian – Financial Records</u>

- Canadian Revenue Agency Notice of Assessment – for Robert Nazarian for the tax year of 2011
- Canadian Revenue Agency Income Tax and Benefit Return – T1 General – for Robert Nazarian for the tax year of 2011
- Canadian Revenue Agency Income Tax and Benefit Return – T1 General – for Robert Nazarian for the tax year of 2010
- Canadian Revenue Agency Income Tax and Benefit Return – T1 General – for Robert Nazarian for the tax year of 2009
- Canadian Revenue Agency Income Tax and Benefit Return – T1 General – for Robert Nazarian for the tax year of 2008
- Canadian Revenue Agency Notice of Assessment – for Robert Nazarian for the tax year of 2008
- Canadian Revenue Agency Notice of Re-Assessment for Robert Nazarian for the tax year of 2007
- Financial Information of Yorkdale Group Inc. 2011-2012
- Financial Information of Yorkdale Centre Inc. 2011-2012
- Royal Bank of Canada account statement

<u>Eastwood Mall Inc. – Financial Statement</u>

- Financial Information of Eastwood Mall Inc. – October 2012
- Letters from BGS Chartered Accountants, LLP, enclosing financial statement – December 2011 and terms of engagement
- Review Engagement Report – Financial Statements – December 31, 2011 (BGS)
- Canadian Revenue Agency – T2 Corporation Income Tax Return, Tax Year 2011
- Financial Statements – December 31, 2010 (Hurmizi & Co.)

<u>Levon Nazarian – Financial Records</u>

- Canadian Revenue Agency Income Tax and Benefit Return – T1 General – for Levon Nazarian for the tax year of 2011