

TAX COURT OF CANADA  
IN RE: THE INCOME TAX ACT

BETWEEN:

**CORNERSTONE CHRISTIAN SCHOOL INC.**

APPELLANT

AND:

**HIS MAJESTY THE KING**

RESPONDENT

**NOTICE OF APPEAL**

**TAKE NOTICE THAT CORNERSTONE CHRISTIAN SCHOOL** (the "**Appellant**") does hereby appeal to the Tax Court of Canada from a Notice of Confirmation dated December 1, 2023 which confirmed a Canada Emergency Wage Subsidy ("**CEWS**") Notice of Determination dated March 1, 2022, for the qualifying periods ("**QP**") from March 15, 2020 to February 13, 2021 (QP1-QP12, inclusive), and March 14, 2021 to October 23, 2021 (QP14-QP21, inclusive), in respect of the Appellant's CEWS applications for those periods computed under the *Income Tax Act (Canada)* (the "**Act**"), in accordance with subsection 169 (1)(a) of the Act.

**A. STATEMENT OF FACTS**

1. The Appellant was incorporated under *The Non-profit Corporations Act* (Saskatchewan) on October 20, 1993 pursuant to Articles of Incorporation, as amended on October 2, 1996.
2. The Appellant received charitable status under the Act on October 2, 1996.
3. The Appellant carries out its operations at 43 Iroquois Street East in Moose Jaw, Saskatchewan.
4. The Appellant was formed to provide a range of services, including the advancement of education from a religiously based philosophical perspective from pre-school

- through grade 12 and provides education with a focus on Bible, Church history, and Christian ethics. The School also offers limited opportunities in missions and relief work locally and internationally.
5. In Saskatchewan, the *Education Act, 1995*, S.S. 1995 c. E-0.2 (the “**Education Act**”), defines an “independent school” as an institution (a) in which instruction is provided to pupils of compulsory school age; and (b) that is controlled and administered by a person other than a public authority.
  6. A “registered independent school” is defined in the Education Act to mean an independent school registered pursuant to the Education Act and the regulations.
  7. A “school” is defined in the Education Act to exclude an “independent school”.
  8. The Appellant is registered in Saskatchewan as an independent associate school pursuant to section 4 of the *Registered Independent Schools Regulations*, c. E-0.2 Reg 27 (the “**Regulations**”), which contains the following categories of registered independent schools:
    - (a) registered independent schools
    - (b) associate schools
    - (c) historical high schools
    - (d) alternative independent schools
    - (e) qualified independent schools
  9. In the Regulations, a “registered independent school” means: (a) an independent school that holds a certificate of registration; or (b) an associate school or historical high school that is deemed to hold a certificate of registration.
  10. In the Regulations, an “associate school” means a registered independent school that has an agreement with a board of education, the conseil scolaire or the SDLC

(Saskatchewan Distance Learning Corporation) to operate in association with the board of education, the conseil scolaire or the SDLC.

11. The Regulations also define “board” to be the board of an independent school, as distinct from a “board of education” defined in the Education Act to mean the board of education of a school division that is elected pursuant to *The Local Government Election Act, 2015*.
12. At all times, the Appellant was defined as a “registered independent school” and an “associate school” under the Education Act and Regulations, and, pursuant to the Education Act, was required not to be controlled or administered by a public authority, and therefore was not a “public school”.
13. As an “associate school”, pursuant to section 7(2) of the Regulations, certain provisions of the Regulations do not apply to the Appellant, including Section 15 (Appointment of a Director), section 22 (Duties of the Minister), section 23 (Inspections) and section 25 (School to permit inspection and provide records).
14. Pursuant to section 36 of the Regulations, the board of a registered independent school may follow a restrictive policy with respect to enrollment on the basis of sex, creed, religion, disability or educational philosophy.
15. In 2008, the Appellant entered into a Memorandum of Agreement with the Board of Education of the Prairie South School Division No. 210 of Saskatchewan (the “**Agreement**”).
16. Pursuant to section 3.01 of the Agreement between the Prairie South School Division and the Appellant, the professional teaching staff of the Appellant shall be employees of the Board of Education of the Prairie South School Division with all the rights and responsibilities associated therewith and governed by all policies, procedures and practices of the Board applicable to its employees and be members of the appropriate employee bargaining unit within the school division.

17. Section 3.02 of the Agreement acknowledges that all non-teaching staff of the Appellant shall be and remain employees of the Appellant, and, as such, shall be governed by the policies, procedures and practices of the Appellant applicable to its employees.
18. In accordance with section 3.03 of the Agreement, the parties to the Agreement shall share the responsibility for recruiting, selecting and hiring teaching staff for the Appellant and in so doing shall take into account the religious objectives of the Appellant. Accordingly, at all relevant times, the Appellant maintained the ability to reject accredited teaching staff on the grounds of religious objectives.
19. The teaching staff allotment for the Appellant is determined in accordance with section 3.04 of the Agreement on an annual basis prior to each school year on the basis of the teacher-staffing practices of the Board (staffing formula), the September 30 projected enrollments for the Appellant and other applicable staffing considerations.
20. At all relevant times, pursuant to section 3.05 of the Agreement, the Appellant is responsible for all costs associated with the teaching staff allotment, which are initially paid by the Prairie South School Division and charged back to the Appellant as a cost. In addition, section 5.01 states that in the event a redundancy arises at the school, the Appellant shall assume the cost of any associated redundancy pay.
21. The funding that the Appellant receives pursuant to the Agreement is limited to a “Basic Rate grant” which is received by the Prairie South School Division from the Saskatchewan Ministry of Education, of which 96% is first used to cover all of the Appellant’s teacher staff related costs incurred by the Prairie South School Division for the Appellant with the Prairie South School Division retaining 4% of the total Basic Rate grant as an administration fee.
22. The Appellant is responsible for all costs exceeding 96% of the Basic Rate grant with respect to the entire operation of the school including all costs related to school administration, non-teaching staff, infrastructure and capital costs, additional teaching supports, facilities and grounds, maintenance, equipment, supplies, materials,

insurance, transportation and all other operating expenses. The Appellant is required to raise sufficient revenues to meet its financial responsibilities in operating the school which it does through tuition and other fees, fundraising and donations, as well as from other revenue sources and special projects.

23. The Appellant states that during the relevant periods, the non-teaching staff of the Appellant for which the Appellant's CEWS applications exclusively related to, consisted of approximately 19-21 employees during the school year, including employees occupying the following positions:

- (a) Accounts Payable/Accounts Receivable Clerk;
- (b) Bus Drivers;
- (c) Business Manager;
- (d) Director of Spiritual Development;
- (e) Educational Assistants;
- (f) Evening Janitor;
- (g) Executive Assistant;
- (h) Facilities Manager;
- (i) Facility Operator;
- (j) Front Office staff;
- (k) Library Associate;
- (l) Media Relations and Enrollment Coordinator; and
- (m) Pre-school Educator.

24. The Appellant states that although it is required to conform to provincial curriculum policy and the Goals of Education for Saskatchewan, such are required by all schools in Saskatchewan that have the responsibility to issue a degree under a qualified educational program.
25. At all relevant times, the Appellant offered additional areas of study, including religious teachings, and offered activities that were in addition to the provincial curriculum in accordance with the Appellant's own mission, vision, statement of faith, core values and standards for life and living.
26. The Appellant states that pursuant section 1.8 of The Registered Independent School Policy and Procedure Manual (the "**Manual**"), the Saskatchewan Ministry of Education (the "**Ministry**") acknowledges that an "Associate School" is not a public authority, but a legal person with rights and the powers and privileges of a natural person. It is further acknowledged by the Ministry that members of the Associate School board who are appointed by the non-profit corporation are accountable, not to the residents in the attendance area, but to the members of the non-profit corporation; and that the appointment of members of the non-profit corporation to the Associate School board is governed not by the Education Act, but by the Act under which the non-profit corporation is incorporated, generally, the *Non-profit Corporations Act, 1995*. Furthermore, the Manual acknowledges in section 1.8 that boards of education and non-profit corporations that own or operate registered independent schools have the authority as legal persons to enter into agreements jointly to provide educational services to children of compulsory school age.
27. The Appellant's operations were significantly affected by the COVID-19 pandemic. The effects experienced by the Appellant as a result of COVID-19 included, but were not limited to, decreased revenue, decreased student enrollment and increased operational costs.
28. Accordingly, the Appellant accurately calculated and applied for the CEWS in a timely manner, including with respect to QP1-QP12, inclusive, and QP14-QP21, inclusive. (the "**CEWS Applications**").

29. All relevant times, the Appellant was a “qualifying entity” for the qualifying periods for which it submitted the CEWS Applications in accordance with subsection 125.7(1) of the Act.
30. In particular, the Appellant was an “eligible entity” pursuant to the definition contained in subsection 125.7(1) of the Act, separately and independently, as either:
- (c) a registered charity, other than a public institution; or
  - ...
  - (f) a prescribed organization.
31. The Appellant states that pursuant to section 8901.1(1)(f) of the *Income Tax Regulations*, the Appellant was at all relevant times a “prescribed organization” within the meaning of an “eligible entity” in subsection 125.7(1) of the Act, as:
- (f) A person or partnership that operates a private school or private college.
26. The Appellant further states that it was “qualifying entity” for all of the CEWS Applications it submitted as it met all of the required conditions included in subsection 125.7(1) of the Act, including filing an application and attestation with the Minister in respect of each of the qualifying periods in the prescribed form in manner and in a timely manner.
27. The Appellant states that it claimed and was entitled to the CEWS amounts with respect to the CEWS Application as set out in the attached Appendix A.

**b. The Audit**

28. By letter dated \_\_\_\_\_, 202\_\_, the Canada Revenue Agency (“CRA”) advised the Appellant that it was proposing to conduct an audit of the Appellant’s CEWS Applications for the claim periods from March 15, 2021 to October 23, 2021. [NTD: Do you have a copy of the initial CRA Audit letter?]

29. By letter dated February 3, 2022, the CRA auditor advised that the audit of the Appellant's claims for CEWS in respect of all claims filed for the periods, as listed in Appendix A, between March 15, 2020 and October 23, 2021 is complete and that, as a result, CRA was proposing to make changes to the CEWS Applications as outlined in the attached Appendix B, disallowing all of the CEWS amounts claimed by the Appellant.
30. The CRA auditor described CRA's position with respect to the CEWS Application made by the Appellant as follows:

To qualify for the CEWS, an entity must first be a "qualifying entity" (125.7(2)) which is defined as an "eligible entity" in 125.7(1) as:

- (a) a corporation or a trust, other than a corporation or a trust that is exempt from tax under this Part or is a public institution;
- (b) an individual, other than a trust;
- (c) a registered charity, other than a public institution;
- (d) a person that is exempt from tax under this Part because of paragraph 149(1)(e), (j), (k) or (l), other than a public institution;
- (e) a partnership, all of the members of which are described in this paragraph or any of paragraphs (a) to (d); or
- (f) a prescribed organization.

As the Organization is a registered charity, it must be determined whether it meets the definition of a public institution which is contained in subsection 125.7(1) as:

- (a) an organization described in any of paragraphs 149(1)(a) to (d.6); or
- (b) a school, school board, hospital, health authority, public university or college.

Based on our review of the pertinent documents relating to the Organization and the information you provided to us during the audit process, it is our view that Cornerstone Christian School Inc. meets the definition of a public institution, as it is part of the Prairie South School Division #210 that is governed by the Saskatchewan Board of Education.

Our determination is based on the following:



- A. The agreement between Cornerstone Christian School and the School Division shows that the Board of Education controls the majority of the Organization's operations as the school must follow the Saskatchewan accredited curriculum and all teaching staff are employees of the Board of Education. Funding provided to the school is for teachers' salaries, supervision, management and direction of teaching staff, curriculum leadership and support for teaching staff, and professional development opportunities for teaching staff.
- B. The agreement further states that the teaching staff are employees of the Board of Education and governed by all policies, procedures and practices of the Board.
- C. The Board of Education shares the responsibility for recruiting, selecting, and hiring teaching staff for the Associate School.
- D. With respect to the Associate school operations, the school agrees to subscribe to the Goals of Education for Saskatchewan in accordance with Departmental Policy F.1.2, "Accredited Independent School: Goals of Education. It will to conform to provincial curriculum policy with respect to required areas of study, common essential learnings, locally determined options; and adaptive dimensions and to provide approved programs and courses of study, in accordance with Departmental Policies D.3. "Submitting Programs (Grades 1 to 9) for Approval" and F.1.3.
- E. In the event of teacher redundancies the parties agree that in the case of a redundant teacher at the Associate School, the teacher could be placed in another school operated by the Board, and in the event of a redundant teacher at another school operated by the Board, the teacher could be placed in the Associate school.

The above points A to E, show that Cornerstone Christian School does not have direction and control over its teaching staff and most of its curriculum. The associate school must follow the accredited curriculum of Saskatchewan and is limited to controlling only the religious teachings, support staff, and transportation of the school. The majority of the school's operations revolves around teaching staff and the SK accredited curriculum. The school also doesn't have the authority to act on its own to hire its teaching staff and redundant staff of the school and other schools of the Board of Education can be moved around within the Prairie South School Division.

In order to receive funding from the Board of Education, the associate school is required to follow the practices and procedures of the Prairie South School Division, use the SK accredited curriculum, and allow its teachers to be employees of the Board of Education.

In conclusion, for the reasons above, the Organization is an ineligible entity for the purposes of the CEWS as it is a public institution. Accordingly, we are proposing to deny all of the CEWS claim amounts for the qualifying periods pursuant to subsections 125.7(1) and 125.7(2) of the Income Tax Act.

31. At no time during the course of the audit did the CRA auditor address the questions as to whether the Appellant qualified as an “eligible entity” pursuant to subsection 125.7(1)(f) on the basis that it was a “prescribed organization” being a person or partnership that operates a private school or private college. Furthermore, the Appellant states that the CRA Auditor did not seem to understand that the CEWS Application files by the Appellant did not involve any teaching staff, but only not teaching staff employed and paid for by the Appellant.
32. By Notice of Determination/Redetermination of the CEWS dated March 1, 2022, issued pursuant to subsection 152(3.4) of the Act in respect of the Appellant’s CEWS Applications, the Minister reduced the Appellant’s CEWS Applications to the revised amounts as set out in the attached Appendix B (the “**Redeterminations**”).
33. By Notice of Objection dated May 27, 2022, the Appellant objected to the Redeterminations.
34. By Notice of Confirmation dated December 1, 2023, the Minister confirmed the Redetermination stating as follows:

As stated in our proposal letter dated July 18, 2023 we base our decision on a review of the facts and documents submitted, and have decided that Cornerstone was not an eligible entity pursuant to subsection 125.7(1) of the Income Tax Act, because it was a public institution and therefore was not eligible to receive the CEWS claimed for the periods listed above.

As Cornerstone was part of the Prairie South School Division #210 which was governed by the Saskatchewan Board of Education, we have determined that Cornerstone was a public institution, as defined in subsection 125.7(1) of the Act.

## **B. ISSUES TO BE DECIDED**

25. The Appellant submits that the issues to be determined in regard to the Redeterminations can reasonably be described as follows:

**(a) Whether the Appellant is an “eligible entity” within the meaning of subsection 125.7(1) of the Act;**

**(i) Whether the Appellant is a registered charity, other than a public institution;**

**(ii) Whether the Appellant is a prescribed organization;**

**A Whether the Appellant is a person or a partnership that operates a private school or private college within the meaning of paragraph 8901.1(1)(f) of the Regulations.**

**C. STATUTORY PROVISIONS UPON WHICH THE APPELLANT RELIES**

26. The Appellant states that the relevant statutory provisions herein include, *inter alia* section 125.7, subsection 152(3.4) of the Act and section 8901.1(1)(f) of the *Income Tax Regulations*, section 2(1) of the *Education Act, 1995* and sections 2, 4, 5, 7 and 10 of the *Registered Independent Schools Regulations*.

**D. GROUNDS WHICH THE APPELLANT INTENDS TO SUBMIT**

27. The Appellant submits that the Redeterminations for QP1-QP12, inclusive, and QP14-QP21, inclusive, are unfounded in fact of law.

28. The facts and reasons relied upon by the Appellant are as set out in Part A above, the reasons relied upon by the Appellant are summarized below.

**(a) Whether the Appellant is an “eligible entity” within the meaning of subsection 125.7(1) of the Act;**

**(i) Whether the Appellant is a registered charity, other than a public institution, or**

**(ii) Whether the Appellant is a prescribed organization.**

**A      Whether the Appellant is a person or a partnership that operates a private school or private college within the meaning of paragraph 8901.1(1)(f) of the Regulations.**

29. The Appellant states that at all relevant times it was a “qualifying entity” and an “eligible entity” as defined in subsection 125.7(1) of the Act. The Appellant states that it fell within the definition of an “eligible entity” either as 1) a registered charity, other than a public institution, or 2) a prescribed organization, being a person or partnership that operates a private school or private college in accordance with subsection 8901.1(1)(f) of the Regulations.
30. The Appellant states that it was a registered charity, but that it was not a “public institution” as defined in subsection 125.7(1) of the Act.
31. The Appellant states that it was not a “public institution” as it was not an organization described in paragraphs 149(1)(a) to (d.6) of the Act, and would not be considered a “school, school board, hospital, health authority, public university or college” within the meaning of the definition.
32. The Appellant states that it was an “independent school” pursuant to provincial legislation and was required to be controlled and administered by a person other than a public authority and was excluded from the definition of a “school” in the Education Act.
33. The Appellant states that as a “registered independent school” and an “associate school” pursuant to provincial legislation, it is not a public institution or public authority, but rather a legal person with rights, powers and privileges of a natural person.
34. The Appellant states that it does not employ any teaching staff, nor did it include any teaching staff in its CEWS Applications, but rather states that its CEWS Applications pertaining only to non-teaching staff only.

35. The Appellant states that as a “registered independent school” and an “associate school” pursuant to provincial legislation, it has significant authority to make all operational decisions including with respect to recruiting and selecting teaching staff employed by the Prairie Spirit School Division, and selecting and hiring non-teaching staff.
36. The Appellant states that it is not subject to a high degree of governmental control, but rather maintains independent control of its employees, facilities and operations, and is required to raise sufficient revenues and obtain grants to meet all its financial obligations, including for: teaching staff, school administration, non-teaching staff, infrastructure and capital costs, additional teaching supports, facilities and grounds, maintenance, equipment, supplies, materials, insurance, transportation and all other operating expenses.
37. The Appellant states that pursuant to the definition of a “registered independent school” under the *Education Act, 1995*, the Appellant must be owned by a person or organization other than a public authority or the government.
38. The Appellant further states that unlike a public institution or public school, it is authorized by provincial legislation to follow a restrictive policy with respect to its enrollment, including on the basis of religion, and in accordance with its own mission, vision, statement of faith, core values and standards for life and living.
39. The Appellant further states that as a registered charity and in accordance with its articles of incorporation and bylaws, on dissolution the assets of the Appellant must pass to another Christian education registered charity.
40. The Appellant states that it is not a body that acquires its existence and its authority by virtue of a statute enacted by a legislative body and whose functions and transactions benefit and affect the entire community of persons to whom its authority extends, and that it is accountable to its members of the non-profit corporation, and not to members of the public generally.

41. The Appellant states that there is no authority that mandates its existence by virtue of a statute enacted by a legislative body.
42. The Appellant, as registered independent school an associate school, acquired its existence by way of its own private desire to provide educational services that support the Christian religious beliefs.
43. The Appellant therefore states that it is an “eligible entity” within the meaning of definition contained in section 125.7(1) of the Act as it was both a registered charity, other than a public institution or public school, and a “prescribed organization” being a person that operates a private school within the meaning of paragraph 8901(1)(f) of the Regulations.

**E. RELIEF SOUGHT**

44. The Taxpayer requests that the Redeterminations issued March 1, 2022, be vacated, varied or referred back to the Minister on the basis that the Appellant is entitled to the CEWS amount as originally claimed set out in Appendix A to this Notice of Appeal, and that the adjustments made to the CEWS amount in the Redeterminations, including any arrears interest assessed to the Appellant, be reversed in full.

**F. PLACE OF TRIAL**

45. The Appellant proposes that the hearing of this appeal be heard at the City of Saskatoon, in the Province of Saskatchewan.

**G. NAME AND ADDRESS FOR SERVICE UPON THE APPELLANT**

46. The Appellant’s address for service is care of its solicitors:

MLT Aikins LLP  
1201, 409 - 3<sup>rd</sup> Avenue South  
Saskatoon SK S7K 5R5  
Attention: Kurt G. Wintermute

**DATED** at the City of Saskatoon, in the Province of Saskatchewan this \_\_\_\_\_  
day of February, 2024.

**MLT AIKINS LLP**

Per: \_\_\_\_\_  
Kurt G. Wintermute, K.C.,  
Solicitors for the Appellant

This **NOTICE OF APPEAL** was delivered by:

MLT Aikins LLP  
1201, 409 3<sup>rd</sup> Avenue South  
Saskatoon SK S7K 5R5

Address for Service: Same as above

Lawyer in Charge of File: Kurt G. Wintermute, K.C.  
Telephone: (306) 975-7121  
Facsimile: (306) 975-7145

TO: **REGISTRAR OF THE TAX COURT OF CANADA**

Kent Professional Building  
200 Kent Street  
Ottawa, ON K1A 0M1

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Kurt G. Wintermute, K.C.  
Solicitor for the Appellant  
Telephone: (306) 975-7121  
Facsimile: (306) 975-7145



## APPENDIX A

| Qualifying Period   | (1) 2020-03-15 to<br>2020-04-11 | (2) 2020-04-12<br>to 2020-05-09 | (3) 2020-05-10 to<br>2020-06-06 | (4) 2020-06-07 to<br>2020-07-04 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>Line A</b><br>(number of eligible<br>employees)                |                                 |                                 |                                 |                                 |
| As filed  | 19                              | 19                              | 19                              | 19                              |
| <b>Line B</b><br>(total eligible<br>remuneration paid)            |                                 |                                 |                                 |                                 |
| As filed  | 47716.43                        | 44295.43                        | 48875.68                        | 45071.88                        |
| <b>Line C</b><br>(basic Canada<br>Emergency Wage<br>Subsidy (\$)) |                                 |                                 |                                 |                                 |
| As filed  | 35559.63                        | 32659.28                        | 36018.63                        | 33592.03                        |
| <b>Line H</b><br>(Canada Emergency<br>Wage Subsidy (\$))          |                                 |                                 |                                 |                                 |
| As filed  | 35559.63                        | 32659.28                        | 36018.63                        | 33592.03                        |
| <b>Eligible amount</b>  | 35559.63                        | 32659.28                        | 36018.63                        | 33592.03                        |

| Qualifying Period   | (5) 2020-07-05<br>to 2020-08-01 | (6) 2020-08-02<br>to 2020-08-29 | (7) 2020-08-30<br>to 2020-09-26 | (8) 2020-09-27<br>to 2020-10-24 |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>Line A</b><br>(number of eligible<br>employees)                |                                 |                                 |                                 |                                 |
| As filed  | 19                              | 9                               | 20                              | 20                              |
| <b>Line B</b><br>(total eligible<br>remuneration paid)            |                                 |                                 |                                 |                                 |
| As filed  | 26418.68                        | 27609.54                        | 47857.11                        | 48473.27                        |
| <b>Line C</b><br>(basic Canada<br>Emergency Wage<br>Subsidy (\$)) |                                 |                                 |                                 |                                 |
| As filed  | 18999.96                        | 22448.32                        | 23236.41                        | 30648.87                        |
| <b>Line H</b><br>(Canada Emergency<br>Wage Subsidy (\$))          |                                 |                                 |                                 |                                 |
| As filed  | 18999.96                        | 22448.32                        | 23236.41                        | 30648.87                        |
| <b>Eligible amount</b>  | 18999.96                        | 22448.32                        | 23236.41                        | 30648.87                        |

| <b>Qualifying Period</b>   | <b>(9) 2020-10-25<br/>to 2020-11-21</b> | <b>(10) 2020-11-22<br/>to 2020-12-19</b> | <b>(11) 2020-12-20<br/>to 2021-01-16</b> | <b>(12) 2021-01-17<br/>to 2021-02-13</b> |
|--|---|--|--|--|
| <b>Line A<br/>(number of eligible<br/>employees)</b>                 |   |  |  |  |
| As filed   | 20                                      | 19                                       | 19                                       | 21                                       |
| <b>Line B<br/>(total eligible<br/>remuneration paid)</b>             |   |  |  |  |
| As filed   | 49288.50                                | 49660.73                                 | 39778.31                                 | 49531.87                                 |
| <b>Line C<br/>(basic Canada<br/>Emergency Wage<br/>Subsidy (\$))</b> |   |  |  |  |
| As filed   | 2867.29                                 | 13013.01                                 | 3818.79                                  | 4787.32                                  |
| <b>Line H<br/>(Canada Emergency<br/>Wage Subsidy (\$))</b>           |   |  |  |  |
| As filed   | 2867.29                                 | 13013.01                                 | 3818.79                                  | 4787.32                                  |
| <b>Eligible amount</b>   | 2867.29                                 | 13013.01                                 | 3818.79                                  | 4787.32                                  |

| <b>Qualifying Period</b>   | <b>(14) 2021-03-14<br/>to 2021-04-10</b> | <b>(15) 2021-04-11<br/>to 2021-05-08</b> | <b>(16) 2021-05-09<br/>to 2021-06-05</b> | <b>(17) 2021-06-06<br/>to 2021-07-03</b> |
|--|--|--|--|--|
| <b>Line A<br/>(number of eligible<br/>employees)</b>                 |  |  |  |  |
| As filed   | 19                                       | 19                                       | 20                                       | 19                                       |
| <b>Line B<br/>(total eligible<br/>remuneration paid)</b>             |  |  |  |  |
| As filed   | 44594.38                                 | 49301.28                                 | 51602.20                                 | 48015.75                                 |
| <b>Line C<br/>(basic Canada<br/>Emergency Wage<br/>Subsidy (\$))</b> |  |  |  |  |
| As filed   | 4876.89                                  | 8887.14                                  | 8159.89                                  | 48015.75                                 |
|  |  |  |  |  |
| <b>Line H</b>  |  |  |  |  |
| As filed   | 4876.89                                  | 8887.14                                  | 9159.89                                  | 13135.25                                 |
| <b>Eligible amount</b>   | 4876.89                                  | 8887.14                                  | 9159.89                                  | 13135.25                                 |

| <b>Qualifying Period</b>   | <b>2021-07-04 to<br/>2021-07-31</b> | <b>2021-08-01 to<br/>2021-08-28</b> | <b>2021-08-29 to<br/>2021-09-25</b> | <b>2021-09-26 to<br/>2021-10-23</b> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Line A<br/>(number of eligible<br/>employees)</b>                 |                                     |                                     |                                     |                                     |
| As filed   | 19                                  | 19                                  | 19                                  | 20                                  |
|  |                                     |                                     |                                     |                                     |
| <b>Line B<br/>(total eligible<br/>remuneration paid)</b>             |                                     |                                     |                                     |                                     |
| As filed   | 26905.83                            | 28543.65                            | 50715.46                            | 48168.90                            |
|  |                                     |                                     |                                     |                                     |
| <b>Line C<br/>(basic Canada<br/>Emergency Wage<br/>Subsidy (\$))</b> |                                     |                                     |                                     |                                     |
| As filed   | 15052.01                            | 10689.80                            | 18629.50                            | 48168.90                            |
|  |                                     |                                     |                                     |                                     |
| <b>Line H<br/>(Canada Emergency<br/>Wage Subsidy (\$))</b>           |                                     |                                     |                                     |                                     |
| As filed   | 15052.01                            | 10689.80                            | 18629.50                            | 8689.73                             |
| <b>Eligible amount</b>   | 15052.01                            | 10689.80                            | 18629.50                            | 8689.73                             |

## APPENDIX B

| <b>Qualifying Period</b>   | <b>(1) 2020-03-15<br/>to 2020-04-11</b> | <b>(2) 2020-04-12<br/>to 2020-05-09</b> | <b>(3) 2020-05-10<br/>to 2020-06-06</b> | <b>(4) 2020-06-07<br/>to 2020-07-04</b> |
|--|---|---|---|---|
| <b>Line A<br/>(number of eligible<br/>employees)</b>                 |   |   |   |   |
| As filed   | 19                                      | 19                                      | 19                                      | 19                                      |
| Revised  | 0                                       | 0                                       | 0                                       | 0                                       |
|  |   |   |   |   |
| <b>Line B<br/>(total eligible<br/>remuneration paid)</b>             |   |   |   |   |
| As filed   | 47716.43                                | 44295.43                                | 48875.68                                | 45071.88                                |
| Revised  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
|  |   |   |   |   |
| <b>Line C<br/>(basic Canada<br/>Emergency Wage<br/>Subsidy (\$))</b> |   |   |   |   |
| As filed   | 35559.63                                | 32659.28                                | 36018.63                                | 33592.03                                |
| Revised  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
|  |   |   |   |   |
| <b>Line H<br/>(Canada Emergency<br/>Wage Subsidy (\$))</b>           |   |   |   |   |
| As filed   | 35559.63                                | 32659.28                                | 36018.63                                | 33592.03                                |
| Revised  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
| <b>Eligible amount</b>   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |

| <b>Qualifying Period</b>   | <b>(5) 2020-07-05<br/>to 2020-08-01</b> | <b>(6) 2020-08-02<br/>to 20 2008-29</b> | <b>(7) 2020-08-30<br/>to 2020-09-26</b> | <b>(8) 2020-09-27<br/>to 2020-10-24</b> |
|--|---|---|---|---|
| <b>Line A<br/>(number of eligible<br/>employees)</b>                 |   |   |   |   |
| As filed   | 19                                      | 9                                       | 20                                      | 20                                      |
| Revised  | 0                                       | 0                                       | 0                                       | 0                                       |
|  |   |   |   |   |
| <b>Line B<br/>(total eligible<br/>remuneration paid)</b>             |   |   |   |   |
| As filed   | 26418.68                                | 27609.54                                | 47857.11                                | 48473.27                                |
| Revised  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
|  |   |   |   |   |
| <b>Line C<br/>(basic Canada<br/>Emergency Wage<br/>Subsidy (\$))</b> |   |   |   |   |
| As filed   | 18999.96                                | 22448.32                                | 23236.41                                | 30648.87                                |
| Revised  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
|  |   |   |   |   |
| <b>Line H<br/>(Canada Emergency<br/>Wage Subsidy (\$))</b>           |   |   |   |   |
| As filed   | 18999.96                                | 22448.32                                | 23236.41                                | 30648.87                                |
| Revised  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
| <b>Eligible amount</b>   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |

| <b>Qualifying Period</b>                                     | <b>(9) 2020-10-25 to 2020-11-21</b> | <b>(10) 2020-11-22 to 2020-12-19</b> | <b>(11) 2020-12-20 to 2021-01-16</b> | <b>(12) 2021-01-17 to 2021-02-13</b> |
|--|-------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Line A<br/>(number of eligible employees)</b>             |                                     |                                      |                                      |                                      |
| As filed   | 20                                  | 19                                   | 19                                   | 21                                   |
| Revised  | 0                                   | 0                                    | 0                                    | 0                                    |
|  |                                     |                                      |                                      |                                      |
| <b>Line B<br/>(total eligible remuneration paid)</b>         |                                     |                                      |                                      |                                      |
| As filed   | 49288.50                            | 49660.73                             | 39778.31                             | 49531.87                             |
| Revised  | 0.00                                | 0.00                                 | 0.00                                 | 0.00                                 |
|  |                                     |                                      |                                      |                                      |
| <b>Line C<br/>(basic Canada Emergency Wage Subsidy (\$))</b> |                                     |                                      |                                      |                                      |
| As filed   | 2867.29                             | 13013.01                             | 3818.79                              | 4787.32                              |
| Revised  | 0.00                                | 0.00                                 | 0.00                                 | 0.00                                 |
|  |                                     |                                      |                                      |                                      |
| <b>Line H<br/>(Canada Emergency Wage Subsidy (\$))</b>       |                                     |                                      |                                      |                                      |
| As filed   | 2867.29                             | 13013.01                             | 3818.79                              | 4787.32                              |
| Revised  | 0.00                                | 0.00                                 | 0.00                                 | 0.00                                 |
| <b>Eligible amount</b>                                       | 0.00                                | 0.00                                 | 0.00                                 | 0.00                                 |

| <b>Qualifying Period</b>                                     | <b>(14) 2021-03-14 to 2021-04-10</b> | <b>(15) 2021-04-11 to 2021-05-08</b> | <b>(16) 2021-05-09 to 2021-06-05</b> | <b>(17) 2021-06-06 to 2021-07-03</b> |
|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Line A<br/>(number of eligible employees)</b>             |                                      |                                      |                                      |                                      |
| As filed   | 19                                   | 19                                   | 20                                   | 19                                   |
| Revised  | 0                                    | 0                                    | 0                                    | 0                                    |
|  |                                      |                                      |                                      |                                      |
| <b>Line B<br/>(total eligible remuneration paid)</b>         |                                      |                                      |                                      |                                      |
| As filed   | 44594.38                             | 49301.28                             | 51602.20                             | 48015.75                             |
| Revised  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
|  |                                      |                                      |                                      |                                      |
| <b>Line C<br/>(basic Canada Emergency Wage Subsidy (\$))</b> |                                      |                                      |                                      |                                      |
| As filed   | 4876.89                              | 8887.14                              | 8159.89                              | 48015.75                             |
| Revised  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
|  |                                      |                                      |                                      |                                      |
| <b>Line H</b>  |                                      |                                      |                                      |                                      |
| As filed   | 4876.89                              | 8887.14                              | 9159.89                              | 13135.25                             |
| Revised  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| <b>Eligible amount</b>                                       | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |

| <b>Qualifying Period</b>                                     | <b>(18) 2021-07-04 to 2021-07-31</b> | <b>(19) 2021-08-01 to 2021-08-28</b> | <b>(20) 2021-08-29 to 2021-09-25</b> | <b>(21) 2021-09-26 to 2021-10-23</b> |
|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Line A<br/>(number of eligible employees)</b>             |                                      |                                      |                                      |                                      |
| As filed   | 19                                   | 19                                   | 19                                   | 20                                   |
| Revised  | 0                                    | 0                                    | 0                                    | 0                                    |
|  |                                      |                                      |                                      |                                      |
| <b>Line B<br/>(total eligible remuneration paid)</b>         |                                      |                                      |                                      |                                      |
| As filed   | 26905.83                             | 28543.65                             | 50715.46                             | 48168.90                             |
| Revised  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
|  |                                      |                                      |                                      |                                      |
| <b>Line C<br/>(basic Canada Emergency Wage Subsidy (\$))</b> |                                      |                                      |                                      |                                      |
| As filed   | 15052.01                             | 10689.80                             | 18629.50                             | 48168.90                             |
| Revised  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
|  |                                      |                                      |                                      |                                      |
| <b>Line H<br/>(Canada Emergency Wage Subsidy (\$))</b>       |                                      |                                      |                                      |                                      |
| As filed   | 15052.01                             | 10689.80                             | 18629.50                             | 8689.73                              |
| Revised  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| <b>Eligible amount</b>                                       | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |