

34. Is "Jeff" in John Dancause's Jan 29 letter the same as Jeff Strickland?

Yes.

35. Who is the author of the Feb 12, 2015 memo to "M Lefebvre" listed in the privileged documents?

OBJECTION – Solicitor-Client Privilege pursuant to Rule 242(1)(a) of the Federal Court Rules.

36. Explain in detail why Jeffrey Strickland omitted to mention or consider John Dancause's letter of Jan 29, 2015, which is supported by direct references to the PCMLTFR and the Currency Act, including underlining of the relevant paragraphs, in his case synopsis.

Joffrey Strickland was the Minister's delegate who rendered the decision under section 131 and 133 of the Customs Act. The Case Synopsis and Reasons for Decision was prepared by an adjudicator, Martine Gagnon, of the Recourse Directorate, for Mr. Strickland's consideration.

Further consideration was given to John Dancause's comments, as captured in the fifth paragraph on the second last page of the Case Synopsis and Reasons for Decision, which says:

"...When applying the principles of statutory interpretation, the common denominator under the definition of "cash" as per the PCMLTFR is in the phrase "intended for circulation". As the PCMLTFR translates the term "cash" in French as "espèces" is to equate the term "currency" in the context of the PCMLTFA and PCMLTFR. Therefore, foreign coins intended for circulation would be considered as currency to be reported under the provisions of the PCMLTFA unless they are not intended for circulation, in which case they would be considered goods to be reported under the CA."

37. Is John Dancause's Jan 29, 2015 recommendation that the coins are currency, wrong? Explain in detail your reasoning, whether the CBSA deems the conclusion correct or Incorrect.

The CBSA's position, as articulated to you in the Minister's decision on May 28, 2015, is that the gold and silver coins that were purchased in the U.S. are not considered currency subject to the reporting requirements of the PCMLTFA, but rather are considered goods that must be reported in accordance with the Customs Act.

38. Is the Minister of Finance's sworn affidavit on April 15th, 1999, regarding Canadian gold and silver coins, incorrect, according to the CBSA? Explain in detail your reasoning.

OBJECTION – Not Relevant pursuant to Rule 242(1)(b) of the Federal Court Rules.

39. Please include the full text of the legal opinion rendered by the Legal Services Unit on April 30, 2015, as claimed by Jeffrey Strickland. Also include the "statutory interpretation" he refers to in his case synopsis.

OBJECTION – Solicitor-Client Privilege pursuant to Rule 242(1)(a) of the Federal Court Rules.

40. Please include the full text of the legal opinion rendered by the Legal Services Unit on Feb 26, 2015.

OBJECTION – Solicitor-Client Privilege.