



Claudia Di Iorio's Road to Recovery

- Me Pierre Dalphond, former Quebec Court of Appeal justice, Stikeman Elliott lawyer, named independent senator from Québec
- Marc Lalonde, 89, retiring after a most distinguish career as a lawyer, law professor, federal cabinet minister and international arbitrator

McGill second-year law student
Claudia Di Iorio



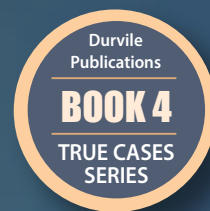
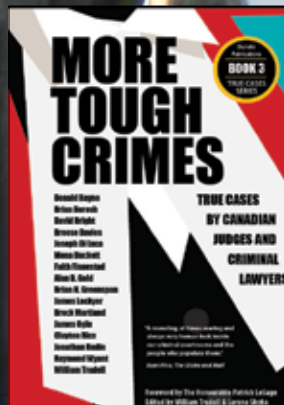
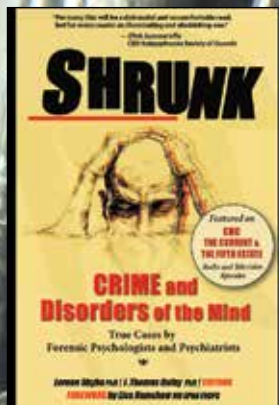
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WOMEN IN CRIMINAL JUSTICE

TRUE CASES BY & ABOUT
CANADIAN WOMEN & THE LAW

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Claudia Di Iorio's Road to Recovery

By André Gagnon

It is always peculiar how one moment in one's life can fully alter their future for the better; even if that moment is actually a horrible tragedy. Such was the case of Claudia Di Iorio. In the summer of 2010, she, along with two childhood friends, got into the car of a young man who had consumed alcohol and drugs. After they boarded the car, the young man began racing against his friend, who was driving in another vehicle. At one point, the young man, who was speeding at 140Km/h, lost control of his vehicle and hit a tree, while being a few hundred metres away from Claudia's home. Claudia and her friend Justine Rozon had suffered life threatening injuries, while her other friend, Evelyn Méthot, was severely injured in her own right. Claudia was kept alive by the quick intervention of first responders and rushed to the emergency ward at the Montreal General Hospital, where a world-class team of physicians and medical professionals applied themselves to keeping her alive. She lay in a deep coma for a month, coming out of it completely paralyzed. Needless to say, Claudia could not remember anything about what happened that night.

Claudia underwent three brain surgeries and two major reconstructions of her pelvis, and after which began her very long road to rehabilitation. The greatest moment on that road was when she was able to stand for the first time and take a few steps on her own. Eventually, through sheer determination, hard work and, yes, some luck, she was able to walk again and relearn all other functions including walking, eating, reading and talking. It was a tough road to rehabilitation, but Claudia was determined to get through it and pursue a normal life. On top of her miraculous physical



Claudia Di Iorio

recovery, Claudia eventually returned to school after her accident. Although it may have seemed like things were returning to normal, something had changed in the young lady that would set her on a new path. She began sharing her story to others who would contemplate driving under the influence, and eventually started education sessions where she could retell her real-life story in order to demonstrate the real consequences of driving impairment.

She also became involved with the non-for-profit initiative known as Cool-Taxi, founded by her father and the fathers of the other two girls involved in the accident. Claudia's vision was to simplify access to alternative methods of transport whilst under the influence and thus avoiding driving

under the influence or receiving a lift from drivers that are under the influence. Cool-Taxi is a system by which coupons are sold in convenient stores and are only redeemable to purchase taxi services. Typically, parents purchase them and give them to their kids knowing that they cannot be used to purchase alcohol and insuring their kids will use it to obtain a safe ride home. Claudia participated in campaigns organized with different police forces to distribute to young adults in bars while explaining the consequences of impaired driving. The impact she's had on all those occasions is tremendous, as young drivers were amazed to witness the real-life consequences and the potential dangers caused by impaired driving. Claudia pursued her efforts with the hope that these individuals would make the right choice and get home safe, rather than make a bad decision on the pretence of inconvenience.

Please join us in congratulating law student Claudia Di Iorio, who won the Young Quebecers Leading the Way Award!

"Claudia is a brilliant, resilient and courageous young woman who overcame adversity to become a highly visible and influential proponent for safe driving. Beginning in 2010, during the summer of her 16th birthday, she battled back from devastating injuries caused by an impaired driver. A spokesperson for the Cool Taxi coupon initiative since 2012, she participates in numerous school presentations, documentaries and media interviews and also speaks for the Fondation NeuroTrauma Marie-Robert. Recognizing her extraordinary road-safety advocacy and inspirational influence, the Quebec government nominated her to the Board of Directors of Quebec's automobile insurance board, the Société de l'assurance automobile du Québec (SAAQ). She thus became the youngest member in Quebec history of the board of directors of a crown corporation."

By 2013, Claudia saw that individuals had responded well to the retelling of her real-life experiences and sought to pursue her message. In as such, she began participating in numerous school presentations, documentaries such as "Dérapage" (produced by Paul Arcand) and media interviews; eventually vaulting her as spokesperson for the Fondation NeuroTrauma Marie-Robert. On top of all this, Claudia went on to CEGEP and, despite her hectic impaired driving awareness schedule, graduated from Concordia University in Public Affairs with great distinction in 2016.

Ultimately, Claudia saw that, in order to get her message through to a wider audience, she needed the platform that could effect change on a national scale: she applied to

law school. Claudia was accepted into McGill Law in 2016 and has juggled her student life with her impaired driving awareness responsibilities. Claudia saw an opportunity to utilize both prevention tactics and legal resolutions as a means of tackling impaired driving casualties from both the top-down and bottom-up. Her efforts over the last few years have resulted in an enviable following, praise from every level of government administration, and a multitude of awards.

This fall of 2017, Claudia was awarded the Quebec Community Groups Network's prestigious Young Quebecers Leading the Way Award. This award recognizes the outstanding achievements of young English-speaking Quebecers that are engaged in innovative initiatives that create change in our communities. She humbly accepted the award, but was quick to credit her family, friends, the heads of her partner organizations and, above all, her father Nicola Di Iorio, who is the current Member of Parliament of Saint-Leonard—Saint-Michel and a partner with Langlois lawyers, for their constant support and faith in her ability to overcome the impossible. Claudia had but one wish that evening: "Can everyone please get home safe?"

On top of her academic and communal engagement, Claudia had partnered with the SAAQ (Société de l'assurance automobile du Québec) and the Quebec Transport Ministry on an 11-city tour of Quebec for public road safety consultations. With the success of her involvement in these partnerships and her inspirational influence, the Quebec government appointed her to the Board of Directors of Quebec's automobile insurance board, the SAAQ. Upon accepting, Claudia became the youngest member of a board of directors of a public corporation in Canada's history and has cemented herself as one of the most influential road safety figures in the province of Quebec.

Needless to say, Claudia's determination to both recover from her near-fatal injuries and to limit the potential injuries of others on the road has propelled her onto a path hitherto never seen before in the history of this country. She has brought her story to the national stage and has captured the heart of the nation with her calm demeanour and relatable story of recovery. Today, Claudia's story and her awareness campaign have reached millions. Her message has saved the lives of those who, prior to hearing her story, previously thought themselves impervious to the consequences of impaired driving. In the end, even saving one life means that you've made a difference in the world, and Claudia is just getting started.

Nicola Di Iorio

private members' motions

Nicola Di Iorio, the current Member of Parliament for the riding of Saint-Leonard–Saint-Michel, has held this position since November 2015. Mr. Di Iorio is a partner with Langlois Lawyers in Montréal where he practices employment and labour law. During his 32 years of practice, he has earned an enviable place in his field of expertise and is regularly ranked among the top recommended lawyers by his peers according to the annual survey conducted by Lexpert. Consequently, he is regularly recognized by the Best Lawyers in Canada directory as one of Canada's leading labor and employment lawyers.

However, Mr. Di Iorio's great contributions to his field are not limited to his practice of law. Holding a Bachelors of Law (LL.B.) from the University of Sherbrooke and a Masters of Law from Columbia University, Mr Di Iorio was also able to pass on his knowledge of labor law to the next generation as a professor throughout the prestigious university ranks of Quebec. Having been invited to teach law at several of the largest academic institutions, such as McGill University, Concordia University, Université de Montréal, Université de Sherbrooke and the Barreau du Québec School of Vocational Training, Nicola Di Iorio has been able to prepare the next generation of lawyers to serve the needs of citizens from all walks of life.

In addition to his exceptional career as a lawyer and scholar, Mr. Di Iorio also co-founded Cool Taxi, a prepaid coupons initiative accepted by taxi drivers to ensure a safe return home. Prompted to action after his daughter was victim to a near-fatal car crash, Nicola Di Iorio instantly saw the need to spread awareness in regards to the consequences of impaired driving and viable recourses

in order to avoid the temptation of driving whilst impaired. The staggering success of his initiative resulted in his nomination for the title of Personality of the Year 2015 by the Chamber of Commerce and Industry of St-Laurent-Mont-Royal.



Nicola Di Iorio

In addition to his exceptional work within his community, Nicola

is also Secretary of the Board of Directors of Centro Leonardo da Vinci, the largest ethnic cultural center in Canada for Italian-Canadians that he co-founded and actively promoted. Mr. Di Iorio was also the Lead Director of Mega Brands, a Quebec based publically owned company with over 2000 employees in Quebec and 25,000 in China.

Text of the Motion

That, in the opinion of the House, the government should recognize the importance of educating Canadians about the consequences of impaired driving due to alcohol, drugs, fatigue or distraction, which, each year, destroys the lives and health of thousands of Canadians, by designating the third week of March, each year, National Impaired Driving Prevention Week.

Marc Lalonde retiring after a brilliant career as cabinet minister and outstanding international arbitrator for more than 30 years

Mr. Lalonde holds a master's degree in law from the Université de Montréal, as well as a master's degree from Oxford University (M.A.OXON.) and a Diplôme d'études supérieures en droit (D.E.S.D.) from the University of Ottawa.

He taught commercial law and economics at the Université de Montréal, 1957-1959. Lecturer in Administrative Law for Doctoral Students at the University of Ottawa and the Université de Montréal (1961-1962).

In 1959-60, he joined the office of the Hon. Davey Fulton, the federal Minister of Justice, as Special Assistant where he was the originator of the last unanimous amendment to the British North America Act: the compulsory retirement at age 75 of the federally-appointed judges. During that period, he also convinced the Minister to initiate an attempt an agreement on an amendment formula which later became known as the Fulton-Favreau Formula.

Mr Lalonde practised law in Montreal 1960-1967, as partner at Gélinas Bourque Lalonde and Benoît.

In 1961, he was one of the co-founders of the Institut de recherches en droit public at the Université de Montréal.

In 1963, he was appointed as one of the three members of the Broadcasting Special Committee under the direction of Mr. Robert Fowler, to review Canadian broadcasting policy.



Marc Lalonde

The Report of the Committee led to significant amendments to broadcasting legislation in Canada.

In 1965, he was appointed Head of a federal Task Force on Corporate Governance and Securities Regulation. That

Task Force produced its report in eighteen months and led to major amendments to the federal Companies Act and recommended the establishment of a federal securities commission.

He acted as Policy Advisor on federal-provincial relations to Prime Minister Lester B. Pearson in 1967-68.

He was Principal Secretary to Prime Minister Pierre E. Trudeau, 1968-1972.

In 1971, he was appointed Queen's Counsel by the Governor General of Canada.

In 1972, he was elected Member of Parliament for Outremont and appointed Minister of Health and Welfare (1972-1977). Mr. Lalonde published in 1972 proposals for a major reform of the Canadian social security system and supervised the enactment of many of those reforms in the following years, including the indexing of the Old Age Security Pensions and a tripling of the Family Allowances. He published in 1974, "New Perspective on the Health of Canadians" (later known as the "Lalonde Report"), a document which became internationally acclaimed for its radical departure from traditional policies. He was granted the Dana Award by The American Public Health Association in 1977 for "outstanding leadership in developing a blueprint for a prevention-oriented medical system". In 1988, received The World Health Organization Medal for his exceptional contribution to health policy. He was selected by the Pan American Health Organization in 2002 as one of eleven Public Health Heroes of the Americas who have shaped the past 100 years of international public health. In 2004 he became member of the Canadian Medical Hall of Fame. In 2005, he was recipient of the Distinguished Leadership Award of the Canadian Institutes of Health Research. Since 1974, he has written several articles and given numerous lectures, in Canada and abroad, on the importance of a holistic approach to health policy.

Between 1972-1976, he was Minister of State for Sport; he initiated a major reorganization and expansion of amateur sports in Canada as well as launched public education campaigns on physical fitness.

Between 1974-1979, he assumed the additional portfolio of Minister of State on the Status of Women. He launched major legislative and administrative reforms for the advancement of women's rights, culminating in the publication of "Towards Equality of Women", the Canadian Government's

contribution to the United Nations World Plan of Action on the subject.

In 1977, he was appointed Minister of State Responsible for Federal-Provincial Relations, overseeing intergovernmental consultations and negotiations, especially in the sensitive area of constitutional renewal. Under his direction, several studies on federalism were published and many federal-provincial meetings were held to discuss improvements to the Canadian federal system.

The Honourable Marc Lalonde, P.C., O.C., Q.C.

Since 1986, Mr. Lalonde has participated as arbitrator, mediator or counsel in over 125 international cases under the ICC, the ICSID, the AAA, the LCIA, the NAFTA and under the UNCITRAL Rules.

His experience covers the fields of energy, insurance, financing, foreign investment and State and international organization responsibilities, construction, commercial services, mining, technology, telecommunications, public utilities, transportation, distribution and manufacturing contracts, aviation industry, etc. In addition, Mr. Lalonde was appointed in two cases as ad hoc judge at the International Court of Justice in the Hague (Spain v. Canada, 1995-1998), (Yugoslavia v. Canada, 1999-2005).

In 1978, Mr Lalonde was appointed Minister of Justice and Attorney General for Canada. In that capacity, Mr. Lalonde was in charge of all legal advice to and all litigation involving the government of Canada and its various Departments. He was also responsible for the drafting of all government legislation to be approved by Parliament as well as the appointment of all judges, other than those of provincial courts, and the budget of all federal courts. During his term of office, Mr. Lalonde was particularly in charge of the constitutional review process and he introduced into Parliament major constitutional proposals, several elements of which served as references in the subsequent federal-provincial constitutional discussions in 1980-81.

Continued on page 9

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Table of Contents

Claudia Di Iorio's Road to Recovery <i>By André Gagnon</i>	3
005 Nicola Di Iorio	5
Marc Lalonde retiring after a brilliant career as cabinet minister and outstanding international arbitrator for more than 30 years	6
French former COP 21 President named new UN Environment Patron on Environmental Governance	11
Financial forensic evidence: Reconstructing business income – Part 2 <i>By Richard M. Wise, FCPA, FCA, EJC</i>	12
Osler appoints Sandra Abitan as Managing Partner, Osler Montréal	15
Moments to remember at the Lord Reading Law Society's Gala dinner <i>By Me lan M. Solloway</i>	16
A timeless and most memorable event for The Lord Reading Law Society	18
Stephen Breyer is an associate justice for the U.S. Supreme Court, who was nominated by President Bill Clinton very special guest of Lord Reading Law Society	20
Senator Pierre Dalphond, Quebec	22
Attorney general Underwood announces lawsuit against Donald J. Trump Foundation and its board of directors for extensive and persistent violations of state and federal law	24
Tang Prize Foundation makes major gift to UdeM's Faculty of Law	26
ASIL and OECD sign cooperative agreement to strengthen international law	27
McGill University Awards Hillel Neuer Honorary Doctorate, Recognizes "Passionate Advocate for Human Rights"	27
How a "Small" Law Firm Conquered the International Market <i>By Jacob Stein, cofounder of Aliant</i>	28
Tribute to Jacques Tétrault, Q.C., founding partner of McCarthy Tétrault	29
IBA publishes whistleblower protection guidance for regulators and organisations	30

In 1980, he was appointed Minister of Energy, Mines and Resources. He initiated a new National Energy Policy of domestic self-sufficiency, Canadian ownership and energy conservation and substitution. This new policy included a major restructuring of the industry as well as substantial changes in taxation and in federal-provincial relationships in the energy field. He participated in international fora including OPEC seminars, the International Energy Agency, and the 1981 Economic Summit. He was a frequent speaker on energy issues and he authored in 1991 a published paper on energy policy in Canada between 1960 and 1990.

In 1982, he was appointed Minister of Finance. He introduced an Economic Statement in 1982 and Budgets in 1983 and 1984. He was recognized for implementing a reformed budgetary process involving extensive collaboration with representatives of provincial governments and the private sector. He participated in G-10 Ministerial meetings, the IMF-IBRD and Asian Development Bank meetings, the Commonwealth Finance Ministers meetings, several OECD meetings and the 1983 and 1984 Economic Summits.

He terminated his mandate as Minister of Finance on September 17, 1984 and on October 1st, became partner at Stikeman Elliott LLP, with offices in Montreal, Toronto, Ottawa, Calgary, Vancouver, New York, London, and Sydney. Between 2003 and 2006, he served as senior counsel to that firm, practicing more particularly international commercial arbitration and mediation. On 1 July 2006, he terminated that arrangement and now acts as sole practitioner. In December 1989, he was appointed by the Governor General of Canada as an Officer of the Order of Canada. He was also awarded a Doctorate (LL.D.) *honoris causa* by the University of Limburg (Maastricht, Netherlands) in 1992 and in 2005, by the University of Western Ontario (London, Canada).

He is a member of the Board of Directors of Sherritt International Corporation (2003 - 2013) and The Trudeau Foundation.

At the invitation of the Renaissance Foundation, Mr Lalonde was a member of the International Advisory Council to the Presidium of Ukraine (1990-1996); a member of the Advisory Committee on Constitutional Matters in Czechoslovakia (1989-1991). He was also a member of the International Advisory Council of Air France (1991-1994).

Between 1995 and 2007, he was the Director General of a major consulting project to the Government and the National Assembly of Vietnam, relating to administrative and economic reforms and financed by the Canadian International Development Agency (CIDA).

In the early '90s, Mr. Lalonde has also been retained by the World Bank to advise two Arab countries on the development of capital markets.

He was also Chairman of the Council of Governors, Canada-Chile Chamber of Commerce (1995-2006), Vice Chairman of the Canadian German Chamber of Industry and Commerce Inc. (2002-2005), Co-chairman of the Canadian-German section of Atlantik-Brücke (2001-2005).

Continuing his interest in health matters, Mr. Lalonde was Chairman of the Board of Directors of Hôtel-Dieu de Montréal, the second oldest hospital in Canada (1984-1996).

He was appointed Ad Hoc Judge of the International Court of Justice concerning a dispute between Spain and Canada (1995-1998); and concerning a dispute on the legality of use of force (*Yugoslavia v. Canada et al.*) (1999-2005).

He acted as Canada's Special Envoy in the Canada-Brazil regional aircraft dispute (1998).

Member of : Quebec Bar (retired member), Ontario Bar (Upper Canada Law Society), American Bar Association (associate - member), Canadian Bar Association, Chambre de commerce de Montréal, International Council on Commercial Arbitration ("ICCA"), American Arbitration Association (Corporate Counsel and International Arbitration Committees), Board of Directors of the American Arbitration Association (1987-1999), President of the North-American Users Committee of the London Court of International Arbitration (1997-2006), Member of the International Advisory Council of the Liu Centre for the Study of Global Issues (UBC) (2000-2005), Chairman of the Fifth Americas Business Forum (1999), Member of the arbitration panel under Chapter 20 of the NAFTA, Member of Arbitration and Mediation Institute of Canada Inc. (C.arb./C. Med.), Board of Directors (Advisor) of the Quebec Mediation and Arbitration Institute ("Institut d'arbitrage et de médiation du Québec"), Corresponding Member of the Institute of International Business Law and Practice of the ICC, Canadian Arbitration Committee of the International Chamber of Commerce, Chairman of the Board of Governors of the 2006 ICCA Congress in Montreal.

Since 1986, Mr Lalonde has developed a remarkable career in international commercial and investment arbitration, being regularly recognized by his peers in international publications as one of the best in this field.

Since 1986, Mr. Lalonde has participated as arbitrator or mediator in over 125 international arbitration cases under the International Chamber of Commerce, the International Centre for the Settlement of Investment Disputes of the ICRD, the American Arbitration Association, the London Court of International Arbitration and the North American Free Trade Agreement. Mr. Lalonde has also acted as arbitrator in several ad hoc commercial arbitration cases under the UNCITRAL Rules.

His arbitration and mediation experience covers the fields of energy, oil and gas, electricity, nuclear energy, insurance, financing, foreign investment and State and international organization responsibilities, construction, commercial services, mining, technology, telecommunications, public utilities, transportation, distribution and manufacturing contracts, aviation industry, etc.

Mr. Lalonde was the first foreign member of the Board of Directors of the American Arbitration Association and a member of its Corporate Counsel and International Arbitration Committees. He was the Canadian member of the International Council on Commercial Arbitration (ICCA) between 1987 and 2006 and currently serves as advisory member. He was Chairman of the Board of Governors of the 2006 ICCA Congress and an award in his name was subsequently established to recognize on a yearly basis the best essay on international arbitration written by a Canadian student. He was the President of the North American Users Committee of the London Court of International Arbitration (1997-2006). He is a member of the arbitration panel under Chapter 20 of the North-American Free Trade Agreement. He is a member of the International Advisory Committee of the International Center for Dispute Resolution. He is a certified arbitrator of the Arbitration and Mediation Institute of Canada and a certified arbitrator of the Canadian Commercial Arbitration Centre. He is the contributor on Canada to the International Handbook on Commercial Arbitration. He has written numerous articles and has given many lectures in Canada and abroad on the subject of international commercial arbitration.

Mr. Lalonde was quite actively involved in 1986, in the adoption by Canada of the UNCITRAL Model Law as its standard international arbitration law, at the national level

and in every province.

In 2011, he received from the American Arbitration Association the President's Award for his contribution to the field of international arbitration.

Langlois lawyers' 2018 Partners Are All Women

Langlois lawyers is pleased to announce that all of the firm's new partners this year are women. These five remarkable professionals have been named to the rank of partner in the firm's offices in Montréal and Quebec City.

In alphabetical order, our new partners are:

Katherine Loranger: Katherine is a litigation practitioner specializing in insurance law, commercial real estate law, franchise law, professional liability and manufacturer's liability.

Elisabeth Neelin: Elisabeth practices civil and commercial litigation, particularly in matters involving commercial disputes, civil and professional liability, and regulatory investigations.

Véronique Roy: Véronique also practices civil and commercial litigation, in matters involving civil and professional liability and insurance law.

Renée-Maude Vachon-Therrien: Renée-Maude practices in the area of insurance law, particularly in matters involving general civil liability and professional liability in the real estate and construction sectors.

Kateri Vincent: Kateri specializes in aboriginal law and administrative and labour law.

"We have a pool of extremely talented women lawyers at our firm", stated Jean-François Gagnon, the Chief Executive Officer of Langlois lawyers. "It is important for us to recognize their achievements and encourage them to take on positions of greater responsibility."

French former COP 21 President named new UN Environment Patron on Environmental Governance

Former French Foreign Minister and President of the successful 2015 Paris Climate Change negotiations, Laurent Fabius, was designated UN Environment Patron on Environmental Governance a few months ago at the 23rd Climate Change Conference in Bonn, Germany.

Lauded for his masterful negotiating skills, Fabius brought together 195 countries to sign the first universal agreement in the history of climate negotiations at the Paris Climate Change Conference (COP21). He has continued to channel his decades of political expertise into championing the protection of the environment, by initiating and now promoting the project of a Global Pact for the Environment, which would see the first binding universal legal framework for environmental protection.

"The tenacity and skills Laurent Fabius displayed in conducting the incredibly challenging negotiations that led to the Paris Accord is precisely what is needed to bring governments together to act for future generations," head of UN Environment Erik Solheim says.

Laurent FabiusMr Laurent Fabius."Given the rising threats that climate change, biodiversity loss, soil erosion and desertification, and increasing pollution pose to our environment and human health, it is essential the world focuses on how we can fight for a sustainable future as a global community."

As an honorary UN Environment Patron on Environmental Governance, Fabius adds unrivalled experience and diplomatic weight to the push for better international environmental consensus and policies.

"The Paris Agreement was a historic leap forward but, today, the red alert is still on", Laurent Fabius says. "We must



Laurent Fabius

act massively, we must act immediately. In this difficult context, Erik Solheim convinced me that I could be usefully involved in UN Environment on a volunteer basis, especially by contributing to the adoption of a Global Pact for the Environment in the years to come."

Fabius will be attending this year's UN Environment Assembly where environmental governance will be a key element of the conference. Held in Nairobi 4-6 December, the Assembly brings together heads of state and ministers from all 193 member states of the United Nations to discuss how to finally beat pollution and move toward a pollution-free planet.

Fabius is currently the President of France's Constitutional Council.

East meets West!

BLG is pleased to advise that Nadir André (#Montreal) and Scott Kerwin (#Vancouver) will now be leading the #AboriginalLaw Focus Group together. This co-leadership will facilitate the co-ordination of our two leading offices in this practice area, with a view to strengthening our presence in this field in all offices. Congratulations, Nadir and Scott!

Financial forensic evidence: Reconstructing business income

— Part 2

by Richard M. Wise, FCPA, FCA, EJC

Part 1 of this article dealt with the various authorities and methods used in the reconstruction of income, Part 2 will use a deli as an example in reconstructing the deli's income in order to determine its true operating results and business value.

Prior to the enactment on September 1, 2010 of the new Québec sales tax (QST) reporting measures to which restaurants became subject, a financial expert was mandated to reconstruct the operating results (net income) of a delicatessen operation that catered mainly to a breakfast and lunch crowd. It derived much of its revenue from the sale of smoked meat and other sandwiches and various sundry items. The expert had performed a forensic analysis to reconstruct the deli's income in order to determine its true operating results and business value.

The expert's client, a minority shareholder of the deli, had tipped off the forensic expert that while there were two cash registers, the proceeds of only one register were being accounted for and reported. When confronted with this allegation, the majority shareholder acknowledged that there were two registers but stated one was "inoperable". He nonetheless complied with the expert's request for a print-out of the cash receipts from the register that was operable. These sales receipts tied into the income reported on the business' tax returns.



Richard M. Wise

A physical visit the following day to the deli by members of the expert's firm revealed that both of the registers were being actively operated. The owner, during his interview with members of the financial forensics firm, explained how much product ingredients would go into the various sandwiches. For example, how many ounces of smoked meat, mustard and slices of rye bread went into a sandwich. Following that visit, other members of the expert's firm the owner had never met before went to the deli and ordered sandwiches to take out. The experts brought the sandwiches back to their office where they dismantled and weighed them on two separate postage-type scales. On this basis, and having copies of some of the suppliers' invoices, they were able to calculate the costs of the ingredients that went into making the sandwiches. This was used as a model for determining (at least with respect to the sandwich portion of the total sales, which was the primary revenue source) the deli's gross profit. The gross profits

from other segments of the business were determined by applying similar analytical methods.

In reconstructing the cost of a sandwich, a breakdown was made among:

- Smoked meat (in ounces);
- Rye bread (in slices); and
- Mustard (in ounces).

Because different types of sandwiches contain different ingredients of course, adjustments would be made by the analysts, as appropriate.

Having estimated the cost of a smoked meat sandwich and knowing the selling prices by reference to the deli's printed menu, the cost percentage the ingredients could be calculated. When considered in the context of the deli's total business, the weighted average cost percentage of a sandwich was determined. For example, if the aggregate cost of the sandwich's ingredients was \$4.80 and the selling price of the sandwich (including pickles and coleslaw) was \$12.00, the cost ratio would be 40%. Assuming that smoked meat sandwich sales totalled 55% of the deli's total sales, the weighted average cost ratio would be 22%

(55% x 40% — see below).

1. Sandwich*	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
Smoked meat (5 oz., or 0.3125 lbs @ \$10.60/lb)	\$3.30				
Rye bread	\$0.30				
Pickle, coleslaw, mustard	\$1.20				
Total	\$4.80	\$12.00	55%	40%	22%

* Based on purchase price and weight of ingredients.

Separate calculations were made with respect to potato chips, soft drinks, juices, milk and coffee. For example, the calculation with respect to coffee was analyzed on the basis of the number of packages and the yield in terms of cups (e.g., 80 packages yielding 560 cups). Milk, cream and sugar would be factored into the calculation so that the cost of 560 cups of coffee could be determined and, in a manner similar to that with respect to smoked meat sandwiches, a weighted average cost ratio for coffee could be determined, based on the assumption that the deli's coffee sales comprised 6% of the total sales.

Such an analysis must satisfy the court that it is not based on speculation or conjecture, but rather objective data and recognized industry standards.

Biography of Stéphane Perrault

Mr. Stéphane Perrault was appointed Chief Electoral Officer of Canada on June 8, 2018.

He was previously Acting Chief Electoral Officer at Elections Canada from December 2016 to June 2018.

In 2007, Mr. Perrault joined Elections Canada as Senior General Counsel and, in 2014, was appointed Deputy Chief Electoral Officer Regulatory Affairs. His areas of responsibility included Political Financing, Legal Services, the Electoral Integrity Office and Internal Audit, as well as Regulatory Instruments and Systems. After the realignment of the Agency's business lines in 2017, Mr. Perrault also became responsible for Public Affairs.

From 2003 to 2005, Mr. Perrault worked at the Privy Council Office in the Legislation and House Planning Secretariat, as well as in the Democratic Reform Secretariat.



Stéphane Perrault

After serving as a law clerk to the Honourable Justice Claire L'Heureux-Dubé in 1997, Mr. Perrault joined the Department of Justice as Counsel in the Human Rights Law Section.

Mr. Perrault has been a member of the Quebec Bar since 1990 and holds both a Master and Doctor of Laws. He previously lectured at the Université de Montréal and McGill University, where he was a Boulton fellow from 1995 to 1996.

2. Coffee 80 packages = 560 cups*	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
80 packages	\$124.80				
560 cups @ 20¢	\$112.00				
Milk: 1 oz. for 75% of cups = 420 x 10¢/cup	42.00				
Sugar	30.20				
Total	\$309.00				
Sales price of 560 cups @ \$1.90		\$1,064.00	6%	29%	1.7%

3. French Fries	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
French fries (including ketchup, salt, vinegar)	\$1.90	\$3.25	12%	58%	6.9%

4. Soft Drinks, Juices	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
Soft drinks, juices	\$1.20	\$2.75	15%	44%	6.6%

5. Potato Chips, etc.	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
Potato chips, cakes, etc. — Fixed Margin	N/A	N/A	7%	70%	4.9%

6. Sundry	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
Sundry — Fixed Margin	N/A	N/A	5%	75%	3.8%

Items 1. to 6. (above)	Cost	Selling Price	% of Total Sales	Cost %	Weighted Average Cost %
	A	B	C	A/B=D	C x D
Total Weighted Average Cost (Items 1. to 6.)					45.9%

Finally, in arriving at the "reconstructed cost of sales as a percentage of total deli sales", an "error rate" and "wastage allowance" were calculated at 6% of cost. This percentage was then applied to the total cost of sales booked during the period under review in order to determine estimated total sales, as reconstructed from the cost of goods sold. For example, if total cost of sales was \$570,000 and the cost of goods sold as a percentage of total sales is 48.6% (based upon the weighted average cost ratio determined earlier), estimated total sales would then be \$1,173,000 (\$570,00 ÷ .486). If the deli's declared sales for the period were, say, \$843,000, then the implied undeclared sales, and hence under-reported net income, would be \$330,000 (\$1,173,000 – \$843,000).

	Weighted Average Cost %
Total cost %: Items 1. to 6. (above)	45.9%
ADD: Wastage, spoilage allowance — say, 6% x cost	2.7%
Reconstructed cost of sales as a percentage of total deli sales	48.6%

Total cost of sales per deli's books	\$570,000
Reconstructed cost of sales to total deli sales (%)	48.6%
Reconstructed total sales (\$570,000/.486)	\$1,173,000
Declared sales, per deli's books	(\$843,000)
UNDECLARED SALES = UNDER-REPORTED NET INCOME	\$ 330,000

In summary, whichever procedures and techniques might be used in reconstructing income/profits as a starting point, the financial analyst will have to support his or her findings in a thoroughly documented and logical manner, using, as applicable, flow charts, corporate organization charts, graphics, empirical data and relevant statistics. Objectivity is critical; a court will not accept speculative or conjectural findings.

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AMF names new superintendent

By James Langton

Frédéric Pérodeau will oversee the Quebec regulator's client services and distribution oversight division

The Autorité des marchés financiers (AMF) has appointed Frédéric Pérodeau as superintendent, client services and distribution oversight. He will take up his position on Jan. 22, 2018.

AMF client services and distribution oversight supervises the activities of representatives and firms in the insurance and financial planning sectors. The division administers the rules governing eligibility for and pursuit of distribution activities while issuing certificates to individuals and registering firms. It is also responsible for helping financial services consumers as well as the AMF Information Centre, in addition to supervising the activities of the Chambre de l'assurance de dommages and the Chambre de la sécurité financière and administering the Fonds d'indemnisation des services financiers.

Pérodeau joined the AMF in 2012. Previously, he was senior director, investigations, at the regulator. He also chaired the enforcement committee at the umbrella group of regulators, the Canadian Securities Administrators, and chaired the Canadian Corporate Counsel Association. Before joining the AMF, he was legal counsel at SNC-Lavalin and a partner at McCarthy Tétrault.

"I am confident that, given his wealth of experience, strategic vision, leadership and considerable communication skills, Frédéric will quickly engage with and be attentive to the sector's various stakeholders," says Louis Morisset, president and CEO of the AMF, in a statement.

Osler appoints Sandra Abitan as Managing Partner, Osler Montréal

Osler is pleased to announce that Sandra Abitan has been named the new Managing Partner of the firm's Montréal office, effective July 1. Sandra has played significant roles in the development of the Montréal office over the past 15 years, including various leadership positions within the Firm. A recognized leader in the areas of insolvency and restructuring law both in Québec and nationwide, she is lauded for her creative and practical approach to problem solving and finding solutions to complex business and legal problems.

A partner in Osler's Insolvency and Restructuring Practice Group, Sandra specializes in complex consensual and court-supervised corporate recapitalizations, restructurings, reorganizations and strategic acquisitions. Her clientele is diverse and reflective of the Canadian and international business community – global companies, financial institutions, equity participants, and court officers. Sandra has expertise in cross border and international matters acting for a number of major private and public corporations operating in a variety of areas.

She will continue her law practice while in her new role as Managing Partner.

Sandra succeeds Shahir Guindi who previously served in that role for the past 7 years. Shahir was recently elected as Co-Chair of the firm, and will continue his legal practice while assuming his national responsibilities. Shahir played a significant part in the growth of our Montréal office and has been the "go-to advisor" for many of our clients and business community members. He has been a voice for dis-



Sandra Abitan

ciplined growth, diversity and inclusion within our firm and industry, and has devoted himself to numerous public and private directorships and charitable causes. We thank him for his immeasurable efforts and the positive impact he has had on our Montréal office and community as Managing Partner.

Osler Montréal was established almost two decades ago and continues to evolve to deliver top-level legal solutions to meet clients' changing needs. It serves many of Québec's leading companies, established small and mid-market enterprises, start-up ventures and investors and financial institutions.

Moments to remember at the Lord Reading Law Society's Gala dinner

By Me Ian M. Solloway, Chair of the October 25th 2017 event

Merci David, et bienvenue à tous et à toutes. Au nom de l'Association de droit Lord Reading et à titre de président de ce dîner, il me fait un immense plaisir de vous accueillir ce soir à notre deuxième dîner-programme de l'année. Nous avons eu, au cours de nos soixante-neuf ans d'histoire à l'Association de droit Lord Reading, des conférenciers les plus renommés du Québec, du Canada et du monde. Ce soir, qui promet d'être une des plus grandes soirées dans l'histoire de notre association, ne fait pas exception.

J'ai le grand honneur et privilège de vous présenter sur la même scène ensemble, trois (3) des plus éminents juristes de notre temps – l'Honorable Rosalie Abella, juge à la Cour Suprême du Canada, l'Honorable Stephen Breyer, juge associé à la Cour Suprême des Etats Unis, et notre animateur, l'Honorable Irwin Cotler, professeur émérite, ancien Ministre de la Justice et procureur général du Canada, et maintenant président du Centre des droits de la personne Raoul Wallenberg.

Firstly, our moderator this evening is the Honourable Irwin Cotler – known as "Irwin" to many of us here tonight, and as "Freedom's Counsel" to most of the world, he is a man who really needs no introduction to this Society. A former member of Parliament, Justice Minister and Attorney General of Canada, emeritus professor of law, and internationally renowned human rights advocate whose clients include, amongst others, Nelson Mandela, Andrei Sakharov and Natan Sharansky, Irwin Cotler has for decades been a tireless advocate for victims of authoritarian regimes and



From left to right in the photo: Me Larry Markowitz, LRLS Immediate Past-President, Me David Ettegui, LRLS President, Justice Stephen Breyer, United States Supreme Court, Me Ian M. Solloway, Dinner Chair, Justice Rosalie Abella, Supreme Court of Canada, The Honourable Irwin Cotler, former Minister of Justice and Attorney-General of Canada.

a beacon for civil rights and humanitarian causes around the world.

Amongst his numerous achievements and accomplishments, as Minister of Justice and Attorney General of Canada, Irwin Cotler initiated the first ever comprehensive reform of the Canadian Supreme Court appointment process, during which he appointed Justice Rosalie Abella to our country's highest Court. He is a man who has dedicated his life to the pursuit of justice both domestically and internationally – a man whom this Society proudly honoured this past May.

Our first guest panelist this evening is the Honourable Madame Justice Rosalie Abella of the Supreme Court of Canada – a woman who has so many claims to fame, I don't know where to begin.

Justice Abella was twenty-nine (29) years old when in 1976 she was appointed to the Ontario Family Court, (now part of the Ontario Court of Justice), becoming both the youngest and "first pregnant Judge" in Canadian history.

As Chair of the Royal Commission on Equality in Employment in 1983, Justice Abella coined the term "employment equity", a strategy for reducing barriers in employment faced by women, visible minorities, people with disabilities, and aboriginal peoples.

In 2004, Justice Abella became the first Jewish woman on the Supreme Court of Canada.

Honorary degrees – she has 37 of them, including in May 2016, an honorary degree from Yale University, becoming the first Canadian woman to earn such an honour. Last year, Northwestern University's distinguished Pritzker School of Law's "Centre for International Human Rights" named Justice Abella the 2016 Justice of the Year for her lifelong commitment to human rights and international Criminal Justice.

Justice Abella is also an honorary lifetime member of the Lord Reading Law Society, and correct me if I am wrong, Justice Abella, tonight marks the 4th or 5th occasion that we at Lord Reading have had the honour of having you as a guest speaker.

A jurist who has committed her life to promoting the role of law; the rule of law; the compassion of law, and the fairness of law, Justice Abella continues to remind lawyers at every opportunity and I quote her:

"It is NOT what the legal profession stands for; it is what it stands up for".

We are also honoured to have with us tonight, Justice Stephen Breyer of the United States Supreme Court. When I asked Justice Abella how I might introduce Justice Breyer this evening, she replied, "since Stephen will be riding back to Ottawa with me after dinner, you can refer to him as "my date for the evening".

Justice Breyer is a graduate "Magnam Cum Laude" of Har-

vard Law School, where he also taught and was known as a leading expert on Administrative Law. He was an assistant special prosecutor on the Watergate Special Prosecution Force in 1973, and served as chief counsel of the US Senate Judiciary Committee from 1979-1980. From 1980-1984, Justice Breyer was a Judge on the United States Court of Appeals for the First Circuit and the Court's Chief Judge from 1990-1994. In 1994, following the retirement of Justice Harry Blackman, President Clinton nominated Justice Breyer as an Associate Justice of the United States Supreme Court, which nomination was confirmed by the United States Senate.

In one of his more famous quips, when asked during his Senate Confirmation Hearing to comment on the process for confirming Supreme Court Justices, Justice Breyer replied: "that's like asking for a recipe for "Chicken à la King", from the point of view of the chicken".

To many observers, Justice Breyer has been generally associated with the more liberal side of the Supreme Court. Described as a pragmatist, his approach to the interpretation of the US Constitution has been characterised as an "evolutionary approach", where the "purpose and consequences" of the Constitution are considered in light of changing societal norms, something I believe is akin to our Supreme Court's "living tree" approach to our Canadian Charter of Rights and Freedoms. Justice Breyer's approach stands in juxtaposition to the strict textual or "originalist" approach favoured by the late Justice Scalia, where a more literal reading of the Constitution is to be preferred.

Justice Breyer has consistently voted in favour of abortion rights, one of the most controversial areas of the Supreme Court's docket. He has also defended the Supreme Court's use of foreign law and international law as persuasive, but not binding authority in the Court's decisions.

Finalement, je ne peux pas passer sous silence sans dire que le Juge Breyer est « un homme de chez nous » . Il parle un très bon français.

Ladies and gentlemen, Mesdames et Messsieurs, without further adieu, on behalf of the Lord Reading Law Society, it is my great honour, privilege and immense pleasure to present to you our distinguished guest panel.

Please join me in extending a warm welcome, bienvenu and "bruchim habayim" to the Honourable Irwin Cotler, and the Honourable Justices Rosalie Abella and Stephen Breyer.

A timeless and most The Lord Reading



Me Gérard Kandestin, The Honourable Morris Fish, The Honourable Pierre Michaud



The Honourable Nicolas Kasiner, The Honourable Morris Fish



Center: Me Extra-Junior Laquerre



Me David Ettegui, LRLS President



Right: The Honourable Joseph Nuss



Right: Me Gérard Tremblay

memorable event for ing Law Society



The Honourable Irwin Cotler, The Honourable Rosalie Abella, Supreme Court of Canada, The Honourable Nicholas Louises and Justice Stephen Breyer, United States Supreme Court.



Right: Me Donald Michelin



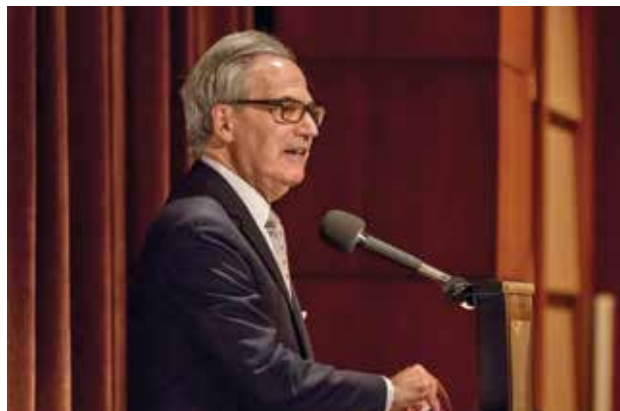
Me Simon Potter, Me David Ettegui



Justice Stephen Breyer, Me Larry Markowitz, The Honourable Rosalie Abella, The Honourable Irwin Cotler



The Honourable Rosalie Abella, , Justice Stephen Breyer, The Honourable Morris Fish



Me Ian M.Solloway, Dinner Chair of Abella-Breyer Gala dinner

Stephen Breyer is an associate justice for the U.S. Supreme Court, who was nominated by President Bill Clinton very special guest of Lord Reading Law Society

Born on August 15, 1938, in San Francisco, California, Stephen Breyer attended Harvard Law School. He went on to teach law for more than two decades at his alma mater, and served as assistant prosecutor during the Watergate hearings. He was nominated to the Supreme Court by President Bill Clinton and sworn in on August 3, 1994. He authored the 2010 book *Making Our Democracy Work*.

Early Years and Schools

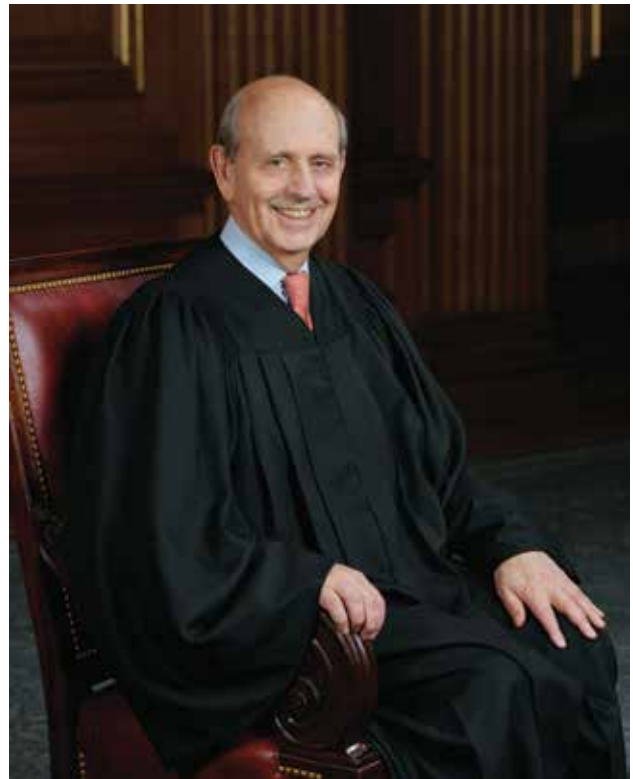
Stephen Gerald Breyer was born on August 15, 1938, in San Francisco, California. His father Irving was legal counsel for the San Francisco Board of Education and his mother Anne volunteered for the League of Women Voters. Influenced by his parents, the future justice developed an understanding of the importance of public service.

Displaying a formidable intellect at an early age, Breyer was known as the "troop brain" among his fellow Eagle Scouts. He joined the debate team at Lowell High School in San Francisco, and was voted "most likely to succeed" upon graduating in 1955.

After earning his undergraduate degree in philosophy from Stanford University in 1959, Breyer attended Oxford University's Magdalen College as a Marshall Scholar. He returned to the United States to enroll at Harvard Law School, joining the Harvard Law Review before graduating magna cum laude in 1964.

Early Legal Career

Breyer clerked for Supreme Court Associate Justice Arthur J. Goldberg for the 1964-65 term, before becoming special



Stephen Breyer

assistant to the U.S. Assistant Attorney General for Antitrust. In 1967, he embarked on a lengthy tenure as a law professor at Harvard.

After serving on the Watergate Special Prosecution Force, Breyer in 1973 was appointed special counsel to the Senate Judiciary Committee, where he earned accolades for his bipartisan efforts to deregulate the airline industry. At the end of the decade he became the Judiciary Committee's chief counsel.

“The main thing I would like people to understand about the Constitution is that it does not decide how people in America should live their lives. That its basic object is to create a democratic form of government, a form of government that has limits, but within those limits there is enormous space for people to make up their own minds about how they want to live together in their communities.”

—Stephen Breyer

The lone judicial appointment of outgoing President Jimmy Carter to be confirmed by the Senate, Breyer took office as a judge of the U.S. Court of Appeals for the First Circuit in December 1980. He joined the U.S. Sentencing Commission in 1985, and in 1990 he was named chief judge of the Court of Appeals and a member of the Judicial Conference of the United States.

Supreme Court Justice

Initially considered for a seat on the Supreme Court upon the retirement of Byron White in 1993, Breyer instead waited another year to earn President Bill Clinton's nomination as a replacement for Harry Blackmun. Following a week of hearings, he was approved by the Senate by a vote of 87 to 9 and assumed his position as associate justice on August 3, 1994.

As the high court's junior justice for a near-record 11 1/2 years, Breyer developed a reputation for his pragmatism. Often in opposition to the originalist views of Justice Antonin Scalia, he championed an interpretation of the Constitution as a “living” document that required consideration of contemporary issues. As such, he penned a dissent in the 2008 case *District of Columbia v. Heller*, which ruled that the Second Amendment protects the

right of individuals to keep and bear firearms for self-defense.

Breyer occasionally sides with his conservative colleagues, most notably in a 2014 decision that upheld a Michigan constitutional amendment that bans affirmative action in admissions to the state's public universities. However, he often allies with the court's liberal wing, as he did with the 2015 rulings that upheld the federal tax subsidies of the Affordable Care Act and the constitutional right for same-sex marriage.

Off the Bench

During his early years as an assistant professor, Breyer met psychologist Joanna Hare, the daughter of British Conservative Party leader John Hare. Married in 1967, they have three children.

The justice has several interests outside of law, including cooking and bicycling. He was involved in a serious bike accident while under consideration for the Supreme Court in 1993, and met with President Clinton despite recovering from a punctured lung and several broken ribs.

Considered one of the best writers in the federal court system, Breyer has authored several books about federal regulation. More recently, he explained his judicial philosophies in his 2005 tome, *Active Liberty: Interpreting Our Democratic Constitution*, and in his 2010 book, *Making Our Democracy Work: A Judge's View*.

“Much in the Constitution is written in a very general way. Words like ‘freedom of speech’ do not define themselves. Nor does the word ‘liberty.’ And what they intended with these very basic values, in a document, [was that they] would last for hundreds of years.”

—Stephen Breyer

Senator Pierre Dalphond, Quebec

Born in Joliette, the Honourable Pierre Dalphond has extensive legislative and judicial experience in Canada. He obtained a law degree from the Université de Montréal, before completing a masters in political philosophy and law at Oxford University in 1982.

In addition to being a member of the Quebec Bar Association since 1979, Mr. Dalphond served as Legislative Advisor to the President of the Privy Council and Leader of the Government in the House of Commons from 1982 to 1984. He then became a partner in the law firm McCarthy Tétrault, where he practiced civil law, business law, energy law, and constitutional and administrative law.

He was appointed to the Superior Court of Quebec in 1995 and to the Quebec Court of Appeal in 2002. He has sat on a number of committees for the Superior Court, the Court of Appeal, bar associations, and the Canadian Judicial Council.

During his career, he served as president of the Canadian Superior Courts Judges Association, a member of the board of directors of the Canadian Institute for the Administration of Justice, and president of the Judicial Appointments Advisory Committee for Montréal and Western Quebec.

For more than 30 years, he has played an active role in advancing legal education in Quebec, Canada, and around the world. He has given numerous talks in Canada and abroad, hosted educational activities for judges from Canada and abroad, and written a number of legal articles.

In recognition of his exceptional contribution to educating young lawyers, the Young Bar of Montréal named him an honorary member for life. He also received the Queen's Diamond Jubilee Medal in 2012.

Mr. Dalphond currently works as senior counsel in Stikeman Elliott's Montréal office and as a visiting professor at the Université de Montréal's Faculty of Law. He is also a member of the board of directors of the Quebec Society of Compara-



Senator Pierre Dalphond

tive Law, a faculty member at the Philippe Kirsch Institute, and a member of several national and international organizations related to commercial mediation and arbitration.

The Honourable Pierre Dalphond is a senior counsel in the Litigation & Dispute Resolution Group. He is a certified arbitrator, an accredited mediator, a visiting professor in law and a former senior judge of the Quebec Court of Appeal. His practice focuses on acting as a mediator and arbitrator and providing strategic advice in all areas of law. He conducts internal investigations, provides neutral evaluations and acts as expert on Quebec Law in foreign proceedings.

He was mentioned in various publications as one of the best judges in Canada, including Lexpert's Supreme Court of Canada Survey.

Professional Activities

Pierre is a Fellow of the Chartered Institute of Arbitrators, a member of the Court of Arbitration for Sport, a certified mediator by the Quebec Bar, an ICDR Canada/AAA mediator and arbitrator, a Member Arbitrator at Arbitration Place (Toronto) and an ICC Canada arbitrator.

He is also a member of the ICC Institute of World Business Law, the LCIA North American Users' Council and the International Bar Association.

He is a Director of the Québec Society of Comparative Law and of the International Jurist Commission – Canada and a faculty member of the Philippe Kirsch Institute (an organization devoted to promoting international law).

Background

Pierre was awarded the "Honourable" title for life in 2014. He was also awarded outstanding Graduate of the Université de Montréal in 2003, received the Queen Elizabeth II Golden Jubilee Medal in 2002, made the Dean's list in 1978, received the Carswell award in Constitutional Law in 1977, and received the Governor General Medal in 1972.

Very involved in legal education, he regularly gives conferences in Canada and abroad (over a hundred in the past ten years, in Canada, the United-States, China, Brazil, France, Rwanda and Kenya). He also organizes training programs for lawyers or judges and chairs many contests for students and young lawyers. He also teaches domestic and international commercial arbitration at the Faculty of Law of Université de Montréal.

On the bench, from 1995 to 2014, he wrote about 1,500 judgments in French or in English, including leading decisions in constitutional law, class actions, insurance, construction contracts, commercial law, corporate law, securities, banking and insolvency cases.

Before being named trial judge in 1995, at age 41, he was a partner in another Canada-wide law firm. His practice focused on investments in Canada, power supply contracts (electricity, gas, steam), oil and gas distribution, plant construction as well as private financing and complex joint ventures and acquisitions.

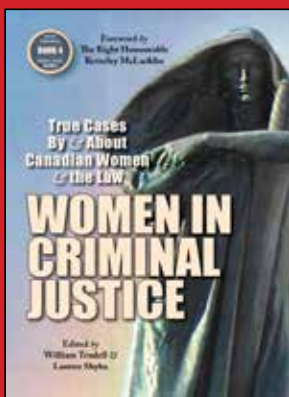
Prior to that, he served as a clerk for a Justice of the Supreme Court of Canada and worked as a Legislative Advisor at the Privy Council in Ottawa.

Senator Pierre Dalphond, Quebec



Senator Pierre Dalphond has devoted more than 30 years of his life to the public service as a lawyer, educator and former senior judge with the Court of Appeal of Quebec. The Oxford University-educated mediator and arbiter has given numerous talks in Canada and abroad on legal issues and has been honoured for his work in educating young lawyers. He received the Queen Elizabeth II Diamond Jubilee Medal in 2012.

Senator Dalphond brings considerable knowledge of Parliament and the upper chamber to the Senate, as well as his expertise in Canadian law.



"The reader emerges from reading *Women in Criminal Justice* with pictures in mind ... women who work without respite to achieve just outcomes for the people they deal with, often in the face of difficulty and at considerable personal cost."

— The Right Honourable Beverley McLachlin (from her Foreword to the book)



BOOK LAUNCHES 2018 YOU ARE INVITED

CALGARY, Thu. May 24, 5:00 - 9:00 p.m.
Danish Canadian Club, 727 - 11 Ave. S.W.

MONTREAL, Thu. Jun. 07, 4:00 - 7:00 p.m.
Paragraph Books, 2220 McGill College Avenue

TORONTO, Sat. Jun. 09, 2:00 - 5:30 p.m.
The Fifth Social Club, 225 Richmond St. W.

EDMONTON, Wed. Jun. 13, 5:00 - 7:30 p.m.
Audreys Books, 10701 Jasper Avenue

WINNIPEG, Thu. Jun. 21, 5:00 - 7:30 p.m.
Chapters Polo Festival, 695 Empress Street

HALIFAX, Thu. Jun. 21, 7:00 - 8:30 p.m.
Chapters Halifax, 188 Chain Lake Drive

Vancouver, to be announced

Attorney general Underwood announces lawsuit against Donald J. Trump Foundation and its board of directors for extensive and persistent violations of state and federal law

Lawsuit Seeks Restitution of \$2.8 Million Plus Penalties

AG's Office Sends Referral Letters to Internal Revenue Service and Federal Election
Commission for Further Investigation and Legal Action

In Light Of Misconduct And Total Lack of Oversight, Lawsuit Seeks To Dissolve Donald
J. Trump Foundation and Bar Donald J. Trump And Members Of Trump Foundation's
Board Of Directors From Serving On Board Of Any Other New York Charity

Attorney General Barbara D. Underwood today announced a lawsuit against the Donald J. Trump Foundation, and its directors, Donald J. Trump ("Mr. Trump"), Donald J. Trump, Jr., Ivanka Trump, and Eric Trump. The petition filed today alleges a pattern of persistent illegal conduct, occurring over more than a decade, that includes extensive unlaw-

ful political coordination with the Trump presidential campaign, repeated and willful self-dealing transactions to benefit Mr. Trump's personal and business interests, and violations of basic legal obligations for non-profit foundations. The Attorney General initiated a special proceeding to dissolve the Trump Foundation under court supervision and obtain restitution of \$2.8

million and additional penalties. The AG's lawsuit also seeks a ban from future service as a director of a New York not-for-profit of 10 years for Mr. Trump and one year for each of the Foundation's other board members, Donald Trump Jr., Ivanka Trump, and Eric Trump. The Attorney General also sent referral letters today to the Internal Revenue Service and the Federal Election Commission, identifying possible violations of federal law for further investigation and legal action by those federal agencies.

As alleged in the petition, Mr. Trump used the Trump Foundation's charitable assets to pay off his legal obligations, to promote Trump hotels and other businesses, and to purchase personal items. In addition, at Mr. Trump's behest, the Trump Foundation illegally provided extensive support to his 2016 presidential campaign by using the Trump Foundation's name and funds it raised from the public to promote his campaign for presidency, including in the days before the Iowa nominating caucuses.

"As our investigation reveals, the Trump Foundation was little more than a checkbook for payments from Mr. Trump or his businesses to nonprofits, regardless of their purpose or legality," said Attorney General Underwood. "This is not how private foundations should function and my office intends to hold the Foundation and its directors accountable for its misuse of charitable assets."

The Attorney General's investigation found that Trump Foundation raised in excess of \$2.8 million in a manner designed to influence the 2016 presidential election at the direction and under the control of senior leadership of the Trump presidential campaign. The Foundation raised the funds from the public at the nationally televised fundraiser Mr. Trump held in lieu of participating in the presidential primary debate in Des Moines, Iowa, on January 28, 2016. In violation of state and federal law, senior Trump campaign staff, including Campaign Manager Corey Lewandowski, dictated the timing, amounts, and recipients of grants by the Foundation to non-profits, as evidenced by communications between Campaign staff and Foundation representatives:

From: Corey R. Lewandowski [mailto:clewandowski@donaldtrump.com]
Sent: Friday, January 29, 2016 12:27 PM
To: Allen Weisselberg <aweisselberg@trumporg.com>
Subject: RE: Veterans Charities

Allen –

Is there any way we can make some disbursements this week while in Iowa? Specifically on Saturday

Corey R. Lewandowski
Campaign Manager

At least five \$100,000 grants were made to groups in Iowa in the days immediately before the February 1, 2016 Iowa caucuses.



The Trump Foundation also entered into at least five self-dealing transactions that were unlawful because they benefitted Mr. Trump or businesses he controls. These include a \$100,000 payment to settle legal claims against Mr. Trump's Mar-A-Lago resort; a \$158,000 payment to settle legal claims against his Trump National Golf Club in 2008 from a hole-in-one tournament; and a \$10,000 payment at a charity auction to purchase a painting of Mr. Trump that was displayed at the Trump National Doral in Miami. Following commencement of the Attorney General's investigation, the Foundation paid excise taxes on three of the transactions and Mr. Trump restored funds for the transactions to the Foundation, but the Foundation has not paid excise taxes on the Mar-A-Lago or Trump National Golf Club transactions.

As described in the Attorney General's petition, none of the Foundation's expenditures or activities were approved by its Board of Directors. The investigation found that the Board existed in name only: it did not meet after 1999; it did not set policy or criteria for choosing grant recipients; and it did not approve of any grants. Mr. Trump alone made all decisions related to the Foundation.

The Attorney General's lawsuit seeks an order finding that the Foundation's directors breached their fiduciary duties requiring them to make restitution for the harm that resulted, requiring Mr. Trump to reimburse the Foundation for its self-dealing transactions and to pay penalties in an amount up to double the benefit he obtained from the use of Foundation funds for his campaign, enjoining Mr. Trump from service for a period of ten years as a director, officer, or trustee of a not-for-profit organization incorporated in

or authorized to conduct business in the State of New York, and enjoining the other directors from such service for one year (or, in the case of the other directors, until he or she receives proper training on fiduciary service). To ensure that the Foundation's remaining assets are disbursed in accordance with state and federal law, the lawsuit seeks a court order directing the dissolution of the Foundation under the oversight of the Attorney General's Charities Bureau.

In addition to filing its dissolution petition, the Office of the Attorney General sent referral letters to the Federal Election Commission and the Internal Revenue Service. These letters set forth in specific detail the underlying facts that

have led the Attorney General to conclude that additional investigation and potential further legal action by these federal authorities are warranted.

This case is being handled by Matthew Colangelo, Executive Deputy Attorney General, James Sheehan, Chief of the Charities Bureau, Laura Wood, Senior Advisor and Special Counsel, Assistant Attorney General Yael Fuchs, Co-Chief of the Enforcement Section of the Charities Bureau, and Assistant Attorneys General Steven Shiffman and Peggy Farber of the Charities Bureau. This matter is being overseen by Chief Deputy Alvin Bragg and Chief of Staff and Deputy Attorney General Brian Mahanna.

Tang Prize Foundation makes major gift to UdeM's Faculty of Law

In 5 seconds: Louise Arbour, laureate of the 2016 Tang Prize, chooses to donate the grant bestowed by this prestigious award to the Faculty of Law.

The Tang Prize Foundation has made a \$440,000 donation to Université de Montréal's Faculty of Law. This follows a proposal by last year's laureate, Louise Arbour, to assign the bursary associated with the award to the Faculty. The donation will help launch the Arbour-UdeM Rule of Law research project that will span five years.

According to Jean-François Gaudreault-Desbiens, dean of the Faculty of Law at UdeM, this research project will address the contemporary challenges raised by traditional conceptions and representations of the rule of law. "It will provide a platform for faculty and students at all levels and from all backgrounds to reflect and shed light on topical issues that are as diversified as they are controversial," he said. Researchers will notably look at some of the legal, political, social, economic and technological forces influencing the implementation of the principles of rule of law and propose new ways of thinking about it. Thanks to Ms. Arbour's commitment, professors and students will be able to explore a wide range of themes, including the protection of migrants and victims of human rights violations, borders, access to

justice, and the improvement of prison conditions for women.

The rector of UdeM, Guy Breton, noted that Louise Arbour is a graduate of the Faculty of Law and thanked her for this renewed sign of confidence in her alma mater. "We have always been proud of the fact that one of our own has the power to make the dictators of this world tremble," he pointed out. "By associating her Tang Prize with our university, Ms. Arbour has allowed us to share in some of the honour bestowed by this prestigious award, widely regarded as the Asian equivalent of the Nobel Prize."

"At a time when we are witnessing an erosion of the rule of law on the global stage, it is urgent that we stop and take stock of the challenges facing this fundamental principle," Ms. Arbour said. "The Faculty of Law at UdeM appeared to me to be the ideal place to work on advancing our knowledge in this field," she concluded.



Louise Arbour

ASIL and OECD sign cooperative agreement to strengthen international law

On April 7 2018, the American Society of International Law (ASIL) and the Organisation for International Co-operation and Development (OECD) signed a Memorandum of Understanding (MOU) that will serve as a basis for cooperation on legal issues ranging from anti-corruption and responsible business conduct to cybersecurity, data protection, migration, and regulatory standard-setting.

The MOU will enable the two organizations to develop joint programs and initiatives in these and other areas and to deepen the connections among legal scholars, practitioners and policy makers worldwide.

The MOU was signed at a ceremony during the Society's 112th Annual Meeting by outgoing ASIL President Lucinda A. Low and Gabriela Ramos, OECD Chief of Staff and G20 Sherpa. President Low said: "This exciting new partnership will enrich both organizations and increase our impact as we work to serve our mission by strengthening international legal norms."

ASIL President Sean D. Murphy, who took office at the conclusion of the meeting, hailed the agreement: "The Society looks forward to working closely with OECD over the coming months to realize the full potential of this new agreement."

Among other things, the two organizations have agreed to participate in fact-finding missions; publish joint reports; organize joint forums, workshops and seminars; and for ASIL to contribute to periodic reviews and updates of OECD instruments.

McGill University Awards Hillel Neuer Honorary Doctorate, Recognizes "Passionate Advocate for Human Rights"



McGill University awarded the degree of Doctor of Laws, honoris causa, to Hillel Neuer, as Chancellor Michael Meighen declared that the executive director of UN Watch would receive "the highest recognition that it is within the power of this university to grant."

"He is a passionate advocate for human rights, fighting tirelessly against discrimination, torture, and injustice," said McGill Principal and Vice-Chancellor Suzanne Fortier, before one thousand graduates, professors and guests assembled at the June 5th convocation.

"Mr. Neuer has put his intelligence at the service of society to nurture positive progress."

Human rights activists, dissidents, and former political prisoners from around the world, together with other public figures, applauded McGill's award; see quotes below.

Upon receiving the honorary degree, Neuer delivered the convocation address.

"UN Watch is proud of this honor for our esteemed executive director, and of the recognition by McGill University of the important human rights work of UN Watch," said Alfred H. Moses, chair of the organization.

How a "Small" Law Firm Conquered the International Market

By Jacob Stein, cofounder of Aliant

The international legal market is tightly controlled by the big law firms. These behemoth firms are the go-to resource for large corporate clients engaging in cross-border business transactions, tax planning and litigation. Many of these large law firms operate on the franchise model, bringing into the fold, large local firms and rebranding them. In this market, the small and mid-size firms find themselves at a strong competitive disadvantage.

"Small and mid-size law firms may offer international law advice to their clients," says one of the founders of Aliant, Jacob Stein, "but there are almost none that are present in more than one country. Until recently, it was not possible for the smaller firms to have a global footprint."

All that has changed with the explosive growth of Aliant across the globe. Aliant is not a traditional law firm – it is a global alliance of independent firms tied together with a common brand, corporate culture, practice and clientele. "Our goal is to unify the small and mid-size firms that already compete in the cross-border legal market and offer them a global brand and a global platform," continues Stein.

Aliant was launched two years ago as a collaboration of four law firms in four different countries, and today an Aliant law firm can be found in twelve countries, spanning North America, Europe, the Middle East, Africa and South America. According to Stein, Aliant is on track to expand its presence to thirty-five of the largest legal markets within the next two years.

"Our growth rate has been surprising even to us. In some markets we are seeing local firms competing to carry our brand," states Ákos Menyhei, one of Aliant's founders and the head of the firm's Eastern Europe practice.

Aliant is seen as a tremendous resource for small and mid-size law firms looking to expand their footprint and be more competitive. Each local firm receives the credibility of Aliant's global brand, significant marketing, SEO and PR support, the ability to network with lawyers in other countries, the ability to pitch larger projects and represent clients in multiple countries, and origination credits for cross-border referrals. Each law firm joining Aliant retains complete independence, does not share revenues and gets a seat on the board (with equal power to determine the direction of the brand, growth direction and quality control).

Tribute to Jacques Tétrault, Q.C., founding partner of McCarthy Tétrault

Source : McCarthy Tétrault

We deeply regret to announce the passing of Jacques Tétrault, founding partner of our firm, on November 11 in Montréal at the age of 89.

Jacques Tétrault was critical in the historic transformation that the law profession has undergone since the late 60s. Forerunner of a modern era, Mr. Tétrault was one of the people who challenged the rules of compensation based on length of service and campaigned to hire lawyers from varying cultural and religious backgrounds. As counsel and mentor to staff and firm members in Québec and beyond, he was a fair and principled leader who was among the first to champion the rights of women partners and promote diversity and work-life balance.

"McCarthy Tétrault was founded by pioneers, who were not afraid to innovate as they constantly adapted to new conditions," says Dave Leonard, Chief Executive Officer of McCarthy Tétrault. "At the end of the 80s, when Canadian law still did not allow for the existence of true national firms, Jacques Tétrault knew that for the firm to thrive and reach its full potential, it would have to become a Canada-wide organization. His dream for McCarthy Tétrault became the standard, the precedent that everyone else followed."

"Jacques Tétrault was one of the master builders of our firm, first in Québec with the merger of Montréal firm Clarkson Tétrault and Québec City firm Drouin et associés in 1985," says Karl Tabbakh, McCarthy Tétrault Regional Managing Partner for Québec. "Then, he was one of the architects of the merger between Clarkson Tétrault and McCarthy & McCarthy, of which the numerous stages required the approval of the Supreme Court of Canada. In 1990, this historic merger gave birth to the first major Canadian law firm, McCarthy Tétrault."

An astute visionary with common sense and a keen sense of humor, Mr. Tétrault was an exemplary managing partner, considered by his peers to be the moral compass of the firm. "Mr. Tétrault was an admirable lawyer," says Gérald Tremblay, counsel and former Chair of the firm, and President of the



Québec Bar from 2008 to 2009. "He always impressed me with his strong sense of equity and justice. I once saw him send a draft contract back to a young lawyer, saying that the contract was too favourable for our client and lacked balance. He believed that contractual relationships had to be fair and protect both parties. When it came to managing the firm, he always prioritized integrity, ethics, and holding lawyers to the highest professional standards."

After brilliantly completing his law studies at McGill University, Jacques Tétrault was called to the Québec Bar in 1953. A high-calibre lawyer with a sixth sense for developing precise, effective and powerful arguments, Mr. Tétrault focused his practice on commercial law, securities and tax law, which he also taught at McGill. His mastery of the law, combined with his impressive interpretation skills, made him a formidable lawyer with an enviable reputation across the country.

We have lost one of the greatest contributors to our firm's success, both from a professional and human point of view. McCarthy Tétrault's culture of excellence is a testimony to the remarkable man who Jacques Tétrault was.

We wish to extend our deepest sympathy and sincere condolences to Mrs. Hope Tétrault, Jacques Tétrault's wife, and to their children, Lucie Tétrault, Ian Ogilvie and Annie Belecki, and their eight grandchildren.

IBA publishes whistleblower protection guidance for regulators and organisations

As jurisdictions across the world confront the inadequacy of protections for those who reveal misconduct occurring in the workplace, the International Bar Association (IBA) has published **Whistleblower Protections: A Guide**. The guide offers commentary and timely advice for regulators and organisations on best practice whistleblower protections.

During opening remarks at the launch event, held at The Guardian in London on Thursday 7 June, IBA Executive Director Dr Mark Ellis said, 'Whistleblower protection laws have a long history, but for much of the 20th century, and into the 21st century, whistleblowers have had a rather dubious reputation. Even in countries with whistleblower protection laws on paper, protections typically have been under-enforced and beyond the practical reach of those who exposed corporate or public corruption or wrongdoing. However, on a more positive note, change is beginning to occur on the legal front and at societal level.'

Dr Ellis referenced the European Commission's recent proposal for European Union-wide whistleblower protections as well as legislative developments in Australia, France, Ireland, Italy and the Netherlands as evidencing this change.

Prepared by a joint Working Group of the IBA's Legal Practice Division (LPD) and Legal Policy and Research Unit (LPRU), the report considers the breadth of coverage for protections, the interaction between whistleblower laws and data protection regimes, and how best to structure litigation processes to balance the interest of whistleblowers and employers fairly. The report also addresses the perpetuation of the culture of distrust and retaliation; highlights the important role played by governments and organisations in protecting whistleblowers; and underscores the importance of education programmes and awareness training to inform people about the benefits and protections available for reporting wrongdoing.

Further, the tension between the need to protect whistle-

blowers from retaliation in the workplace and the need to protect organisations from the distraction and expense of defending against frivolous or misguided claims is also explored, as are different types of remedies that may be available to a whistleblower, including compensation, financial support, damages and financial rewards. The Working Group recommends that, at a minimum, whistleblower protection frameworks should provide for compensation for reporting persons who suffer detrimental actions - including not only unlawful termination but also harassment, demotion or any other form of discrimination - following the exposure of wrongdoing.

'Whistleblower Protections: A Guide identifies 18 issues critical to whistleblower protection frameworks,' explained project lead Kieran Pender, a legal advisor with the IBA LPRU. 'These range from the foundational but often insufficiently considered, to the frustratingly complex. In outlining these elements and providing commentary, the report aims to provide guidance for regulators as they create or review whistleblower protection regimes; organisations as they develop internal structures or respond to regulatory change; and their legal counsel and advisors across all sectors, to support a more consistent implementation of the law and best practice policy.'

The guide was launched with a panel discussion on Thursday 7 June 2018 at The Guardian, 90 York Way, N1 9GU, London, United Kingdom. The panellists - Jonathan Calvert, Insight Editor at The Sunday Times, Georgina Halford-Hall, Chief Executive of Whistleblowers UK, Gill Phillips, Director of editorial legal services at The Guardian and Francesca West, Chief Executive of Public Concern at Work - provided distinct and interesting perspectives through frank and passionate conversation. Mr Pender moderated the discussion.

Footage of the launch will be posted on the IBA website during the week commencing 11 June. In the meantime, the report can be downloaded from the following link: www.ibanet.org/Conferences/whistleblowing.aspx



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