



Ontario

Superior Court of Justice

Instructions: To be prepared in **triplicate**, one copy to be filed with the Superior Court of Justice in accordance with the statute under which the appeal is taken, one copy of the appeal as filed to be sent by **registered mail** addressed to the Ministry of Finance, c/o Director, Advisory, Objections, Appeals and Services Branch, 33 King Street West, PO Box 699, Stn A, Oshawa ON L1H 8S6, and one copy to be retained. The Notice of Appeal must be filed with the Superior Court of Justice, plus a copy as filed (including action number and court location) must be sent to the Ministry of Finance within 90 days from the day of mailing of the notification that the Minister has confirmed the assessment or disallowance or has reassessed. The appellant or an authorized representative must contact their local registrar of the court office in order to file the Notice of Appeal and must pay the applicable court filing fee.

In the Matter of:

(Select one only)

- Section 85 of the *Corporations Tax Act* (premium taxes only)
- Section 14 of the *Gasoline Tax Act*
- Section 25 of the *Retail Sales Tax Act*
- Section 22 of the *Tobacco Tax Act*
- Section 23 of the *Income Tax Act*
- Section 56 of the *Liquor Tax Act, 1996*
- Section 14 of the *Land Transfer Tax Act*
- Section 14 of the *Fuel Tax Act*
- Section 10 of the *Mining Tax Act*
- Section 11 of the *Race Tracks Tax Act*
- Section 10 of the *Employer Health Tax Act*
- Section 85.17 and 95 of the *Electricity Act, 1998*
- Section 4.6 of the *Estate Administration Tax Act, 1998*

BETWEEN:

Appellant NECROPIA, INC.
(name)

and

Respondent THE MINISTER OF FINANCE

Notice of Appeal

Take notice that the Appellant appeals to the Superior Court of Justice from the decision of the Minister of Finance dated the 26 day of September 2025, in respect of Notice of Objection File No. 2024-0120.

Business Number 807803002TE0001	OR	Identification Number
Reference Number L0960828448	Issue Date (yyyy/mm/dd) 2023/09/25	
Amount in Dispute \$ 16,823.07	Period End/Taxation Year (if applicable) (yyyy/mm/dd) 2017/12/31	

Statement of Issues and Reasons for Appeal - Set out the issues under appeal, and the facts, reasons and law relied on in respect of each issue in a separate memorandum attached to this form. A Notice of Appeal is limited to the issues raised in the Notice of Objection. See memorandum attached in furtherance of this Notice of Appeal.

Appointment of Representative

I confirm that Hannah Bourgeois, Mark Jadd of Dentons Canada LLP
(name of individual) (name of organization)

77 King Street W, Suite 400, Toronto, Ontario M5K 0A1
(full address including postal code)

416 361-2376, has the authority to communicate on my/the company's behalf concerning this Notice of Appeal.
(phone number including area code)

I authorize the Advisory, Objections, Appeals and Services Branch to collect personal information from and disclose personal information to my representative in accordance with the *Freedom of Information and Protection of Privacy Act*.

This **Notice of Appeal** must be signed by the Appellant or an authorized representative. If an authorized representative signs this Notice of Appeal, please submit written confirmation of authorization.

Name (Print) Guillermo del Toro	Signature 	Position/Title Director	Date (yyyy/mm/dd) 2025/12/19
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Court File No.

ONTARIO
SUPERIOR COURT OF JUSTICE

In the matter of section 10 of the *Employer Health Tax Act*

Between:

NECROPIA, INC.

Appellant

and

THE MINISTER OF FINANCE

Respondent

NOTICE OF APPEAL

Take notice that the Appellant appeals to the Superior Court of Justice from the Minister of Finance’s decision letter dated September 26, 2025, in respect of Objection Case No. 2024-0120 (Notice of Assessment issued September 25, 2023) and Objection Case No. 2024-0121 (Notice of Assessment issued September 25, 2023).

Business Number	
004066334	
Case No. 2024-0120	
Reference Number	Issue Date
L0960828448	September 25, 2023
Amount in Dispute	Period End
\$16,823.07	2017-12-31
Case No. 2024-0121	
Reference Number	Issue Date
L2034570272	September 25, 2023
Amount in Dispute	Period End
\$47,327.80	2018-12-31

OVERVIEW

This appeal concerns the assessment of employer health tax (“EHT”) under the Employer Health Tax Act, R.S.O. 1990, c. E.11 (the “EHTA”)¹ on remuneration paid in 2017 and 2018 to the sole employee of a US-based corporation. Necropia, Inc. (“Necropia”) is a Texas corporation resident in the United States. Necropia, through its sole employee, carries on a broad range of filmmaking activities in locations all around the world, including in Canada. The sole employee of Necropia is internationally-renowned filmmaker Guillermo del Toro. Mr. del Toro has demonstrated a longstanding record of financial and creative support for the filmmaking industry in Canada, as a number of his blockbuster movies have been filmed in Ontario or British Columbia.

In 2017 and 2018, Mr. del Toro also owned a vacation property in Ontario and spent some of his leisure time with his family at such property.

Necropia has become liable for, and has duly paid, EHT in the years that it has operated in Ontario. However, with respect to the 2018 year, the Ministry of Finance (Ontario) (the “Ministry”) has now assessed the Appellant for EHT during a period where Necropia was not operating in Ontario but when Mr. del Toro was at his vacation property for leisure purposes. The basis of this position appears to be the Ministry’s view that a creative person is always creating even during the person’s vacation time, thus Mr. del Toro’s vacation time in Ontario should give rise to EHT. Aside from the fact that the legislation does not support such a position, this would be highly discriminatory against individuals involved in the creative arts.

Necropia’s appeal of its 2017 and 2018 assessments should thus be granted in accordance with the relevant provisions of the EHTA.

FACTS

- 1.1. Necropia is a corporation formed under the laws of the state of Texas and registered to do business in California.
- 1.2. Necropia is resident in the United States. The address of its headquarters is 16030 Ventura Blvd, Suite 320, Encino, California 91436.
- 1.3. Necropia is wholly-owned by Mr. Guillermo del Toro, a well-known filmmaker, producer, and author. Mr. del Toro is Necropia’s sole employee.

¹ All statutory references herein are to the *Employer Health Tax Act*, R.S.O. 1990, c. E.11, as it read for the relevant taxation year.

- 1.4. In 2017 and 2018, Mr. del Toro owned and maintained a personal residence in Toronto, Ontario. The residence was for personal use for Mr. del Toro and his family, and did not constitute an establishment of Necropia.
- 1.5. At all relevant times, Necropia has not maintained an office, headquarters, or other permanent establishment (“PE”) in Ontario.
- 1.6. Necropia carries on filmmaking activities through Mr. del Toro (the “Necropia Business”).
- 1.7. Mr. del Toro is heavily involved in all activities related to the lifecycle involved in the making of a film, such as:
 - a. Script and screenplay writing, editing, and doctoring;
 - b. Promotion and pitching the concept of a film to potential financiers;
 - c. Pre-production activities to plan the project timelines of the development of a film;
 - d. Casting and selection of personnel involved in the development of a film;
 - e. Scouting for potential film shoot locations;
 - f. Design of sets, costumes, VFX, art direction, and other production matters;
 - g. Principal photography of the film;
 - h. Post-production, including editing, mixing, re-shoots, etc.; and

- i. Promotion and marketing of the film, including attendance at press tours, film festivals, and other marketing opportunities.
- 1.8. The Necropia Business generally takes place outside of Canada, except when particular films are being filmed, in whole or in part, in Canada (generally Ontario or British Columbia).

Presence in Canada – 2017 Calendar Year

- 1.9. In the 2017 calendar year, Mr. del Toro was in Canada for a total of 62 days. A copy of a spreadsheet detailing Mr. del Toro's travel for all of 2017 is attached hereto as **Schedule "A"**.
- 1.10. Of these 62 days, 49 were spent in Toronto, where Mr. del Toro was carrying on the Necropia Business.
- 1.11. The remaining 13 days were spent in Ontario, wholly for personal, non-business purposes. Mr. del Toro did not carry out any Necropia Business activities or any functions as an employee of Necropia during these 13 days.

Presence in Canada – 2018 Calendar Year

- 1.12. In the 2018 calendar year, Mr. del Toro was in Canada for a total of 52 days. A copy of a spreadsheet detailing Mr. del Toro's travel for all of 2018 is attached hereto as **Schedule "B"**.
- 1.13. Of these 52 days, 13 were spent in British Columbia (primarily Vancouver), where Mr. del Toro was carrying on the Necropia Business.

1.14. The remaining 39 days were spent in Ontario, wholly for personal, non-business purposes. Mr. del Toro did not carry out any Necropia Business activities or any functions as an employee of Necropia during these 39 days.

The Assessments

1.15. On September 11, 2023, the Ministry of Finance (Ontario) (the “**Ministry**”) sent a letter to the accountants for Necropia (the “**September 2023 Letter**”).

1.16. The September 2023 Letter set out the reasons for the Ministry’s position that EHT was applicable on the remuneration paid by Necropia to Mr. del Toro for 2015 to 2019.

1.17. In particular, the Ministry was of the view that Necropia had a deemed PE in Ontario pursuant to paragraph 1(2)(b) of the EHTA, and that in 2015 to 2019 Mr. del Toro reported to this PE for more than 10 percent of each year. This computation was made on the basis of a 251-work day year, assuming no vacation time.

1.18. On September 25, 2023, the Ministry issued Notices of Assessment to Necropia in connection with the tax periods addressed in the September 2023 Letter, including the periods ending December 31, 2017 and December 31, 2018 (the “**Assessments**”).

1.19. Pursuant to the Assessments:

- a. the Ministry imposed \$10,072.26 of EHT payable for the period ending December 31, 2017, plus penalties and interest as of the date of the

Assessments in the amount of \$1,712.28 and \$5,038.53, respectively, for a total amount of \$16,823.07 as of September 25, 2023, and

- b. the Ministry imposed \$30,225.00 of EHT payable for the period ending December 31, 2018, plus penalties and interest as of the date of the Assessments in the amount of \$5,138.25 and \$11,964.55, respectively, for a total amount of \$46,927.59 as of September 25, 2023.

The Objection

1.20. On February 6, 2024, Necropia filed a Notice of Objection (the “**Objection**”) regarding the EHT assessed for periods including the periods ending December 31, 2017 and December 31, 2018 (the “**Disputed Periods**”), plus penalties and interest.

1.21. On July 21, 2025, the Senior Objections and Appeals Officer assigned to the Objection (the “**Objections Officer**”) delivered an opinion letter, setting out his opinion that the Assessments were accurate to the legislation and no change is required (the “**Objection Opinion Letter**”).

1.22. The Objection Opinion Letter addressed two issues in connection with the Objection:

- a. Mr. del Toro is not “attached” to a PE in Ontario (the “**Deemed PE Issue**”),
and
- b. Exception under EHTA 1(1.4) for Mr. del Toro (the “**Exception Issue**”).

- 1.23. In respect of the Deemed PE Issue, the Objection Opinion Letter relied on paragraph 1(2)(g) of the EHTA for the position that Necropia had a deemed PE in Ontario in the Disputed Periods.
- 1.24. The Objection Opinion Letter did not raise, or purport to rely on, the application of paragraph 1(2)(b) of the EHTA to Necropia in respect of either Disputed Period.
- 1.25. In respect of the Exception Issue, the Objection Opinion Letter maintained that Mr. del Toro did not report for work at a PE of Necropia outside Ontario for “all or substantially all of the year” because Mr. del Toronto did not report for work at a PE of Necropia outside Ontario for 90 percent or more of the year.
- 1.26. On August 19, 2025, counsel for Necropia delivered a letter to the Objections Officer, responding to the Objection Opinion Letter (the “**Objection Follow-up Letter**”).
- 1.27. The Objection Follow-up Letter stated, *inter alia*, that paragraph 1(2)(g) of the EHTA only applies in respect of an employer “who does not otherwise carry on business in Canada in a year” and directed the Ministry to paragraphs of the Objection which state that Mr. del Toro carried on Necropia Business in Canada in the Disputed Periods.
- 1.28. On September 2, 2025, the Objections Officer delivered an impasse letter, which upheld the opinions stated in the Objection Opinion Letter.

1.29. On September 26, 2025, the Ministry issued a decision letter on the Objection (the “**Decision Letter**”), concluding that no changes to the Assessments should be made.

ISSUES

2.1. The sole issue is whether Necropia was liable for EHT for the 2017 and 2018 taxation years.

LAW AND REASONS

3.1. In general, EHT is calculated based on an employer’s “total Ontario remuneration”.

3.2. Pursuant to subsection 1(1) of the EHTA, “total Ontario remuneration” means the total remuneration paid,

a. to or on behalf of all of the employees of the employer who report for work at a PE of the employer in Ontario, and

b. to or on behalf of all of the employees of the employer who are not required to report for work at a PE of the employer but whose remuneration is paid from or through a PE of the employer in Ontario.

[underline added]

3.3. An employer that does not have a PE (deemed or otherwise) in Ontario in a taxation year will, accordingly, not have any total Ontario remuneration for that taxation year.

3.4. Paragraph 1(2)(b) provides that a person shall be deemed to have a PE in a jurisdiction in which the person carries on business through an employee or an agent either of whom has general authority to contract for the person (the “**Agent PE Rule**”).

3.5. Paragraph 1(2)(g) provides that, an employer, who does not otherwise carry on business in Canada in a year, has a PE at any place where the employer produces, grows, mines, creates, manufactures, fabricates, improves, packs, preserves, processes or constructs, in whole or in part, anything in Canada, whether or not the employer exports that thing without selling it prior to exportation. [underline added] (the “**Production PE Rule**”)

3.6. Subsection 1(3.1) provides that an employee is considered to “report for work” at a PE of an employer,

- a. if the employee comes to the PE in person to work; or
- b. if, although the employee does not come to the PE in person to work, he or she may reasonably be regarded as attached to the PE.

3.7. Subsection 1(1.3) of the EHTA provides generally that “total Ontario remuneration” includes all remuneration paid to an employee who reports to a PE of an employer in Ontario, even if that employee reported for work at a PE of the employer outside of Ontario for other parts of the year (the “**General EHT Rule**”).

3.8. As an exception to the General EHT Rule, subsection 1(1.4) provides generally that if an employee has reported for work at a PE of the employer outside

Ontario for all or substantially all of the year, then remuneration paid to the employee is not included in calculating the employer's "total Ontario remuneration" for the year (and therefore not subject to EHT) (the "**EHT Exemption Rule**").

3.9. The phrase "all or substantially all of the year" is not defined in the EHTA.

3.10. In Ministry guidance, the Ministry has stated that, for administrative purposes, all or substantially all generally means 90% or more.²

3.11. While courts have not interpreted the meaning of "all or substantially all" for EHTA purposes, the case law concerning such phrase across corporate and tax law statutes is clear that there is no bright line threshold for what constitutes "all or substantially all", and that this phrase is a flexible standard based on the particular facts and circumstances at issue.

2018 Calendar Year

3.12. With respect to the 2018 calendar year:

- a. Mr. del Toro was in Ontario for 39 days of the year, none of which were in connection with the Necropia Business or in his capacity as an employee of Necropia, and

² See "Permanent Establishment" (last updated December 17, 2024) *Government of Ontario – Ministry of Finance*, online: <<https://www.ontario.ca/document/employer-health-tax-ght/permanent-establishment>>.

- b. Mr. del Toro was in British Columbia for 13 days of the year, carrying on the Necropia Business.
- 3.13. Mr. del Toro therefore did not “report for work” at a PE of Necropia in Ontario.
- 3.14. Neither the Agent PE Rule nor the Production PE Rule apply to deem Necropia to have a PE in Ontario in 2018.
- 3.15. The Agent PE Rule cannot apply to Necropia’s 2018 taxation year as Mr. del Toro did not carry on Necropia Business in Ontario in the year.
- 3.16. The Production PE Rule, which only applies where an employer does not otherwise carry on business in Canada in the year, cannot apply to Necropia’s 2018 taxation year as Necropia carried on business in British Columbia in the year.
- 3.17. Regardless, and for greater certainty in respect of the Production PE Rule, Mr. del Toro did not produce, grow, mine, create, manufacture, fabricate, improve, pack, preserve, process or construct anything for Necropia during his personal time in Ontario in the year.
- 3.18. Furthermore, Mr. del Toro reported for work at a PE of Necropia outside of Ontario for all or substantially all of 2018.
- 3.19. Thus, even if Necropia were to have a deemed PE in Ontario in 2018, the EHT Exemption Rule would apply to exclude from Necropia’s “total Ontario remuneration” the remuneration paid to Mr. del Toro in 2018.

3.20. Therefore, EHT payable by Necropia for 2018 should be nil.

2017 Calendar Year

3.21. With respect to the 2017 calendar year, Mr. del Toro was in Ontario for 62 days of the year, of which 49 involved carrying out the Necropia Business and 13 were for personal, non-work reasons.

3.22. Taking into account the particular circumstances of Mr. del Toro, Necropia and the Necropia Business, Mr. del Toro reported for work at a PE of Necropia outside of Ontario for all or substantially all of 2017.

3.23. Accordingly, the EHT Exemption Rule applies to exclude from Necropia's "total Ontario remuneration" the remuneration paid to Mr. del Toro in 2017.

3.24. Therefore, EHT payable by Necropia for 2017 should be nil.

Mr. del Toro is not "attached" to a PE of Necropia in Ontario

3.25. In addition, Necropia submits that Mr. del Toro was never "attached to" a PE of Necropia in Ontario for 2017 and 2018, pursuant to paragraph 1(3.1)(b) of the EHTA.

3.26. The Ministry considers the following factors when determining whether an employee is "attached" to a PE:

- a. the nature of the duties performed by the employee;
- b. the place where the employee regularly performs his or her duties;

- c. the place from which the employee is hired;
- d. the PE from which the employee regularly receives instructions or directions from the employer, through any type of communication;
- e. the place from which the employee is supervised;
- f. the place to which the employee submits attendance records and expense claims; and
- g. the place from which the employee receives equipment, uniforms, etc.

3.27. None of these factors point to Ontario with respect to Mr. del Toro. In particular:

- a. Mr. del Toro lives and resides in the United States and spent the vast majority of his time in 2017 and 2018 in the US or outside of Canada;
- b. All of the activities related to the Necropia Business are regularly performed in the US or otherwise outside of Ontario;
- c. Mr. del Toro was not hired in Ontario and does not take instruction from anyone in Ontario; and
- d. Other than when shooting certain portions of a film in Ontario, the Necropia Business has no connection to Ontario.

3.28. Mr. del Toro was not paid from or through a PE in Ontario.

3.29. Overall, the Assessments issued by the Ministry, and the legal interpretations provided by the Ministry in support thereof, are inconsistent with, and unsupported by, the EHTA and therefore amount to an error of law.

RELIEF SOUGHT

4.1. The Appellant respectfully requests:

- a. the Appeals be allowed;
- b. the Ministry vacate the Assessments dated September 25, 2023, in respect of the periods ending December 31, 2017 and December 31, 2018, and provide a full refund of tax, interest and penalties paid in respect thereof; and
- c. such further and other relief as this Court deems just.

Dated at Toronto in the Province of Ontario this 19th day of December 2025.



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Counsel for the Appellant

To: **MINISTRY OF FINANCE**
c/o Director, Advisory, Objections, Appeals and Services Branch

33 King Street West, PO Box 699, Stn A
Oshawa, ON L1H 8S6

Schedule "A"

GUILLERMO DEL TORO												
DAYS COUNT												
CALENDAR YEAR 2017												
LOCATION	FROM	TO	TOTAL #	DAYS IN:								
			DAYS	U.S.	Canada Work Toronto	Canada Work Vancouver	Canada Personal	U.K	Mexico	Other country		
Los Angeles	1/1/2017	1/9/2017	9	9								
Canada	1/10/2017	1/12/2017	3		3							
Los Angeles	1/13/2017	1/26/2017	14	14								
Canada	1/27/2017	1/27/2017	1		1							
Los Angeles	1/28/2017	2/3/2017	7	7								
Canada	2/4/2017	2/11/2017	8		5		3					
Los Angeles	2/12/2017	2/20/2017	9	9								
Canada	2/21/2017	2/24/2017	4		4							
Los Angeles	2/25/2017	3/3/2017	7	7								
Mexico	3/4/2017	3/9/2017	6						6			
Canada	3/10/2017	3/19/2017	10		6		4					
Mexico	3/20/2017	3/21/2017	2						2			
Canada	3/22/2017	3/24/2017	3		3							
Los Angeles	3/25/2017	4/2/2017	9	9								
Mexico	4/3/2017	4/5/2017	3						3			
Los Angeles	4/6/2017	4/7/2017	2	2								
Canada	4/8/2017	4/12/2017	5		3		2					
France	4/13/2017	4/18/2017	6							6		
Los Angeles	4/19/2017	4/23/2017	5	5								
Canada	4/24/2017	4/28/2017	5		5							
Los Angeles	4/29/2017	5/4/2017	6	6								
Mexico	5/5/2017	5/8/2017	4						4			
Canada	5/9/2017	5/18/2017	10		8		2					
Los Angeles	5/19/2017	5/27/2017	9	9								
France	5/28/2017	6/1/2017	5							5		
Canada	6/2/2017	6/3/2017	2		1		1					
Mexico	6/4/2017	6/7/2017	4						4			
Los Angeles	6/8/2017	6/10/2017	3	3								
France	6/11/2017	6/24/2017	14							14		
UK	6/25/2017	6/28/2017	4					4				
France	6/29/2017	7/1/2017	3							3		
Canada	7/2/2017	7/3/2017	2		1		1					
Los Angeles	7/4/2017	7/17/2017	14	14								
Canada	7/18/2017	7/21/2017	4		4							
Mexico	7/22/2017	7/23/2017	2						2			
Los Angeles	7/24/2017	8/14/2017	22	22								
Mexico	8/15/2017	8/19/2017	5						5			
Los Angeles	8/20/2017	8/28/2017	9	9								
UK/ Italy	8/29/2017	8/29/2017	1					1				
Los Angeles	8/30/2017	9/7/2017	9	9								
Italy	9/8/2017	9/9/2017	2	2								
											Toronto Film Festival	
Toronto	9/10/2017	9/13/2017	4		4							
Mexico	9/14/2017	9/18/2017	5						5			
Los Angeles	9/19/2017	9/24/2017	6	6								
Canada	9/25/2017	9/25/2017	1		1							
Los Angeles	9/26/2017	10/11/2017	16	16								
France	10/12/2017	10/12/2017	1							1		
Los Angeles	10/13/2017	10/23/2017	11	11								
Mexico	10/24/2017	10/26/2017	3						3			
Los Angeles	10/27/2017	11/28/2017	33	33								
Mexico	11/29/2017	11/30/2017	2						2			
Los Angeles	12/1/2017	12/14/2017	14	14								
France	12/15/2017	12/22/2017	8							8		
Mexico	12/23/2017	12/31/2017	9						9			
TOTAL DAYS			365	216	49	0	13	5	45	37		

Schedule "B"

GUILLERMO DEL TORO										
DAYS COUNT										
CALENDAR YEAR 2018										
LOCATION	FROM	TO	TOTAL #	DAYS IN:						
			DAYS	U.S.	Canada Work Toronto	Canada Work Vancouver	Canada Personal	U.K	Mexico	Other country
<i>Mexico</i>	<i>1/1/2018</i>	<i>1/1/2018</i>	<i>1</i>						<i>1</i>	
Los Angeles	1/2/2018	1/19/2018	18	18						
Mexico	1/20/2018	1/21/2018	2						2	
Los Angeles	1/22/2018	<i>1/22/2018</i>	1	1						
Japan	<i>1/23/2018</i>	1/31/2018	9							9
Los Angeles	2/1/2018	2/12/2018	12	12						
Canada	2/13/2018	2/15/2018	3				3			
UK	2/16/2018	2/19/2018	4					4		
Los Angeles	2/20/2018	3/8/2018	17	17						
Mexico	3/9/2018	3/14/2018	6						6	
Los Angeles	3/15/2018	4/7/2018	24	24						
France, Spain & Various Europe	4/8/2018	4/28/2018	21							21
Los Angeles	4/29/2018	5/7/2018	9	9						
France, Germany	5/8/2018	5/18/2018	11							11
Los Angeles	5/19/2018	5/19/2018	1	1						
Canada	5/20/2018	6/7/2018	19		0	0	19			
Los Angeles	6/8/2018	6/10/2018	3	3						
Canada	6/11/2018	6/13/2018	3		0	3	0			
Los Angeles	6/14/2018	6/16/2018	3	3						
Mexico	6/17/2018	6/22/2018	6						6	
Los Angeles	6/23/2018	6/25/2018	3	3						
Canada	6/26/2018	6/26/2018	1		0		1			
France	6/27/2018	6/28/2018	2							2
Los Angeles	6/29/2018	7/24/2018	26	26						
Mexico	7/25/2018	7/26/2018	2						2	
Los Angeles	7/27/2018	8/9/2018	14	14						
Canada	8/10/2018	8/19/2018	10		0	6	4			
Los Angeles	8/20/2018	8/27/2018	8	8						
Italy	8/28/2018	9/8/2018	12							12
France	9/9/2018	9/12/2018	4							4
UK	9/13/2018	9/14/2018	2					2		
France	9/14/2018	9/19/2018	6							6
Los Angeles	9/20/2018	9/29/2018	10	10						
Canada	9/30/2018	10/4/2018	5		0	0	5			
Los Angeles	10/5/2018	10/7/2018	3	3						
France	10/8/2018	10/10/2018	3							3
Los Angeles	10/11/2018	10/20/2018	10	10						
Canada	10/21/2018	10/29/2018	9		0	4	5			
Los Angeles	10/30/2018	<i>11/14/2018</i>	16	16						
<i>Canada</i>	<i>11/15/2018</i>	<i>11/16/2018</i>	<i>2</i>				<i>2</i>			
<i>Los Angeles</i>	<i>11/17/2018</i>	<i>12/5/2018</i>	<i>19</i>	<i>19</i>						
Morocco	12/6/2018	12/10/2018	5							5
France	12/12/2018	12/20/2018	9							9
Mexico	12/21/2018	12/21/2018	1						1	

NECROPIA, INC.
Appellant

THE MINISTER OF FINANCE
and
Respondent

Court File No:

Ontario
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Toronto

NOTICE OF APPEAL

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