

Date: 20090129

Docket: T-1239-08

Citation: 2009 FC 99

Vancouver, British Columbia, January 29, 2009

PRESENT: The Honourable Justice Johanne Gauthier

BETWEEN:

THE MINISTER OF NATIONAL REVENUE

Applicant

and

CORY STANCHFIELD

Respondent

REASONS FOR ORDER AND ORDER

[1] In the present application, the Minister of National Revenue (the Minister) seeks a compliance order against Cory Stanchfield pursuant to section 231.7 of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (the Act) to provide the information and documentation listed in the Minister's request for information (RFI) sent to Mr. Stanchfield on February 19, 2008.

[2] Mr. Stanchfield argues that he did in fact comply with the RFI. He explains that the alleged inadequacies (referred to in the affidavit of Tove Mills) of the response of Cory Stanchfield, the taxpayer and respondent in this application are caused by the Minister's confusion in attributing to

him assets, income and activities of another, distinct entity whom he characterizes as “Cory Stanchfield, in his capacity as a natural person acting in his own capacity and for his own private benefit”. Because this is not the first time similar arguments have been made by Cory Stanchfield as well as other taxpayers in the Vancouver area, it is worth reviewing in some detail the arguments presented by the respondent.

[3] In his respondent record, Mr. Stanchfield included two affidavits. The first is entitled “Affidavit of Cory Stanchfield (the Respondent)” while the second one is entitled “Affidavit of Cory Stanchfield, in his capacity as a natural person (the Witness)”. In that second affidavit, the affiant states: “Given our similar names, the same date of birth of March 17, 1971; signature, and mailing address. It is my intent to clarify this confusion as to the true ownership of any property and/or activities that are mistakenly assumed to be the Respondent’s.” Also, at paragraph 7 of the said affidavit, the affiant indicates that when the Canada Revenue Agency (CRA) agents came to his residence to serve the respondent, “I answered the door and advised them that I was not the person they were looking for. And at both times, documents were dropped before me or were thrown into my private residence before agents walked away. In both instances, I forwarded these legal documents to the Respondent” (emphasis added). At the direction of the Court, the signatories of each affidavit were to be present at the hearing. It quickly became apparent that there was only one human being involved and that Cory Stanchfield who appeared and argued the case before me had signed both affidavits himself.

[4] Having established that the Cory Stanchfield referred to in the respondent’s record, the affidavits and the oral arguments under various terms like “natural person,” “natural person acting

in its own capacity and for its own benefit,” “the taxpayer,” “the Respondent,” etc, has but one body, one mouth, one brain, one set of hands, and thus is one single human being, one must now review the argument presented by the said Cory Stanchfield to explain his response to the Minister’s RFI, in light of the fact that in his affidavit “in his capacity as a natural person (the Witness)”, he clearly indicates: (1) that he does have a residence and an address in British Columbia; (2) that he has held a variety of positions including for example but not limited to president, secretary and treasurer of several Nevada corporations created by him; (3) that he received remuneration among other things from Mr. Plotnikoff for what he describes as “education regarding the teachings of human rights”¹; and, (4) that payments received from Mr. Plotnikoff would reference “natural person compensation and/or consulting in the memo line.”

[5] At paragraph 37 of his written submissions, Mr. Stanchfield says that he knows that he is a person as defined by the Act and that at no point did he argue that he was not, contrary to what, according to him, is asserted in paragraph 6 of the Minister’s memorandum of fact and law. On that basis, he indicates that the case law submitted by the Minister that deals with the issue of not being a person or examining whether the respondent is a natural person or not is immaterial and irrelevant for this is not his position here in this case. Rather, he explains in paragraph 38 of his memorandum of fact and law that when one reviews the correspondence between him and the Minister’s representative, the question being asked was which person in the definition of “person” in the Act was the RFI issued to.

¹ The Minister’s affiant, Tove Mills, describes these workshops as workshops on the subject of avoiding income tax.

[6] As stated above, this is far from the first time that persons have attempted to argue that “natural persons” are not covered within the scope of application of the Act. In fact this underlying notion has been specifically and thoroughly canvassed in a number of decisions, to the extent where it can be said today that such a notion is wholly without merit. Despite this, the respondent attempts to distinguish each and every one of these cases.

[7] In *Kennedy v. Canada Customs and Revenue Agency*, [2000] 4 C.T.C. 186 (*Kennedy*), Justice G. Gordon Sedwick of the Ontario Superior Court of Justice held that “A “person” in its ordinary meaning includes a human being or a natural person as well as an artificial person such as a corporation. The primary sense of the word is a natural person; the secondary sense, an artificial person such as a corporation” (para. 17). Thus, the Court found that, “the word “person” in a statute includes both natural persons and corporations” (para. 19) and “a “person” as defined in s. 248(1) of the *Income Tax Act* includes both a natural person and an artificial person.” (para. 21).

[8] The respondent attempts to distinguish this seemingly clear determination by arguing that in that particular case, Mr. Kennedy was arguing he was not a person subject to the Act because he was a natural person, while here the respondent submits that he is not a natural person and accepts that he is subject to the Act. The respondent further submits that Justice Sedwick’s comments could not apply to the case at bar because they were made in the context of a party advancing an argument on the exemption of natural persons from the Act while not being, in the eyes of the respondent, a natural person because of the fact that “he was under a contract of service and that he was in pensionable employment” (transcript of hearing, p. 23, line 19-21).

[9] In *M.N.R. v. Camplin*, 2007 FC 183, [2007] 2 C.T.C. 205 (*Camplin*), Justice François Lemieux found the respondent, Mr. Camplin, guilty of contempt of Court for having failed to comply with a compliance order issued by Justice Konrad Von Finckenstein, in relation with an RFI. Mr. Camplin seemed to argue that he held two distinct capacities, one which coined in the terms of “legal representative of the taxpayer” and the other as his “private capacity as a “natural person” for my own benefit”. Justice Lemieux reiterated the view of Justice Von Finckenstein to the effect that such a distinction is “meaningless and without difference” (para. 28) and that the compliance order required Mr. Camplin to provide information in response to the RFI on all his assets as a human being. Mr. Camplin’s insistent refusal to provide such information in relation to what he felt was his private capacity as a natural person resulted in him being in breach of this compliance order. The respondent here argues that this case is equally irrelevant as he is not asserting that he is the legal representative of the taxpayer, he accepts that he is the taxpayer.

[10] This issue was also canvassed, this time by the British Columbia Court of Appeal, in *R. v. Lindsay*, 2006 BCCA 150, [2006] 3 C.T.C. 146 (*Lindsay*). Justice Mary V. Newbury, speaking for the Court, dealt with the submission of Mr. Lindsay in that case that he was not a “person” under the meaning of this term under the Act by explaining that:

the ordinary meaning of “person” is a natural person (including, I would have thought, a “free will, full liability flesh and blood living man”) and that the purpose of statutory definition is to extend the meaning to include other specified legal entities as well. Mr. Lindsay’s position that he is not a “person” for purposes of the *Income Tax Act* is simply not tenable.” [emphasis in original, para. 3]

Again, the respondent submits that Mr. Lindsay's position is different than his own, in the sense that, again, he does not deny that he is a person for the purposes of the Act.

[11] Finally, the respondent himself attempted to argue before this Court in the course of another application for a compliance order brought against him by the Applicant, that he, as a natural person, was not a "person" for the purposes of the *Excise Tax Act*, R.S.C. 1985, c. E-15 (*M.N.R. v. Stanchfield* (September 26, 2007), Vancouver T-1179-07). Justice Frederick E. Gibson rejects this proposition, on the basis that "the Respondent is clearly a "person" within the scope of the definitions "person" and "individual" in section 123 of the *Excise Tax Act*" (p. 4). The respondent seeks to distinguish the result of his very own "first kick at the can" by arguing that he agrees with the determination of Justice Gibson as he now realizes that he was in fact before him in his capacity as a taxpayer. He claims that it was counsel for the applicant that led the Court to believe that he was before the Court in his capacity as a natural person and it is for this reason that he argued in this fashion before Justice Gibson.

[12] It is of interest to note that, in a decision rendered after the date of the hearing of the present matter, the respondent was found guilty of contempt of the above-mentioned Court order. In *M.N.R. v. Stanchfield*, 2009 FC 72, Justice Yves de Montigny found that "The distinction drawn by Mr. Stanchfield between his capacity as a natural person and his capacity to act in some other way is entirely of his own doing, and is devoid of any support in the case law." (para. 27).

[13] At paragraph 39 of his memorandum of fact and law, Mr. Stanchfield states:

For greater certainty, the Respondent does not believe that he is a 'natural person' nor does the Respondent believe that he has some existential capacity. The Respondent believes that he is a "taxpayer" as defined in the Income Tax Act, and is subject to the Act, and the RFI that was served upon him via registered mail.

Finally, at paragraph 42, Mr. Stanchfield states that "[t]he Respondent takes the position that there are reasonable grounds to conclude that" what he characterises as the Witness and the Respondent are distinctly separate, namely;

- a) Under the *Canadian Bill of Rights*, the right of the individual extends to natural persons only, as verifiable with reference to page 129 in the *Canadian Law Dictionary*, 4th Ed., by John. A. Yohis Q.C. and with reference to *R. v. Colgate-Palmolive Ltd. (1972)*, 8 C.C.C. (2d) 40 (Ont. Co.Ct.).
- b) Section 2 of the *Canadian Bill of Rights* provides in effect that every enactment, either by Parliament or a subordinate authority, shall, in the absence of a declaration to the contrary, be so construed and applied as not to abrogate, abridge or infringe any of the natural person's rights and freedoms recognized and declared in Section .1
- c) Section 2 of the *Canadian Bill of Rights* renders any statute inconsistent with this fundamental law, inoperative unless it mentions that it will operate notwithstanding the *Canadian Bill of Rights*.
- d) If there is a conflict between the *Canadian Bill of Rights* and another statute, such as the *Income Tax Act (R.S.C. 1985, c. 1 (5th Supp.))*, the *Canadian Bill of Rights* must in all cases prevail over the conflicting statute, as verifiable with reference to page 244 in Elmer A. Driedger's book, *Construction of Statutes*, 2nd Ed., 1983
- e) The *Income Tax Act* is void of any declaration in a prescribed form required by section 2 of the *Canadian Bill of Rights* to operate notwithstanding the *Canadian Bill of Rights*.
- f) The *Income Tax Act (R.S.C. 1985, c. 1 (5th Supp.))* shall be so construed and applied as not to deprive a natural person of their private property without due process of law, as verifiable with reference to section 1 and 2 of the *Canadian Bill of Rights*.

Mr. Stanchfield concluded his submissions before the Court by submitting that the fundamental question of law that needs to be answered by the Court before issuing the requested compliance order is as follows:

Is a natural person, as defined in the Canadian Law Dictionary, 4th Ed., by John A. Yogis, Q.C., acting in their own private capacity for their own private benefit, **directly** included within the definition of the word “person” as defined in subsection 248(1) of the Income Tax Act of Canada?

If yes, then how does the Court deal with section 2 the Canadian Bill of Rights, where it clearly expresses, “Every law of Canada shall, unless it is expressly declared by an Act of the Parliament of Canada that it shall operate notwithstanding the *Canadian Bill of Rights*, be so construed and applied as not to abrogate, abridge or infringe or to authorize the abrogation, abridgment or infringement of any of the rights or freedoms herein recognized and declared...”, when there is no notwithstanding clause in the Income Tax Act of Canada?
[emphasis in original]

[14] In short, yes, a natural person, acting in their own private capacity for their own private benefit, is directly included within the definition of the word “person” at subsection 248(1) of the Act. This conclusion is not in contradiction with the *Canadian Bill of Rights*, S.C. 1960, c. 44 (the Bill of Rights) despite the absence of a notwithstanding clause or declaration within the Act because there is no evidence that this act deprives an “individual”, to whom the Bill of Rights applies, of his or her right to the enjoyment of property without due process of law.

[15] Further, the respondent’s attempts to distinguish the case law which has, in the view of the Court, already fully canvassed this issue must fail. With regards to *Kennedy*, Justice Sedwick fundamentally decided that “natural persons” are not excluded from the ambit of the Act. The

distinction that the Respondent attempts to draw in the present case is a futile one. The difference in the argument presented by Mr. Kennedy in the above-mentioned case in comparison to the one presented by the respondent here is that the respondent attempts to convince the Court of the existence of two separate persons within the same body, one subject to the Act (characterised here as the “Respondent” or the “taxpayer”) and another exempt (characterised here as the “Witness” or the “natural person” or “natural person acting for his own benefit”).

[16] In ruling that Mr. Kennedy was not exempt from the application of the Act, Justice Sedwick specifically decided that “natural persons” were directly included in the definition of the term “person” contained at subsection 248(1) of the Act. Thus, the distinction advanced by the respondent is immaterial. As will be further explained below, he does not have two distinct capacities. Further, Justice Sedwick’s determination that natural persons are included within the definition of the term “person” contained at subsection 248(1) of the Act is determinative of the argument put forward by the respondent that “Cory Stanchfield, in his capacity as a natural person (the Witness)” cannot be subject to the provisions of the Act. In light of *Kennedy*, this argument must fail.

[17] *Camplin* is equally applicable to the case at bar. The fact that the respondent attempts to distinguish this case by submitting that he has not argued that he is the legal representative of the taxpayer but rather has accepted that he is a taxpayer is nothing more than change in vocabulary that has no legal significance. Mr. Camplin in the above-mentioned case seems to have argued, in the same fashion as the respondent, that he had two capacities, one which he characterised as being his “private capacity as a “natural person” for my own benefit” and the other as his capacity as “legal

representative of the taxpayer”. Here, the respondent characterises his purported capacities as being (1) as a natural person, and (2) as a taxpayer. The deletion of the words “legal representative” from the latter purported capacity does not render this case distinguishable from the one at bar. The whole notion of their being a second capacity distinct from the one of a natural person or human being is a pure fiction, one which is not sanctioned by law. One can describe nothing in any terms one wishes; it still remains nothing.

[18] As for *Lindsay*, it is clear that the reasoning of the British Columbia Court of Appeal equally applies to the case at bar. Again, the respondent’s argument that his position is fundamentally different from the one presented to the British Columbia Court of Appeal is flawed. The fact that the respondent recognizes that one of his purported capacities is subject to the application of the Act does not alter his argument that the other, “natural person” capacity is not. The findings of the British Columbia Court of Appeal on the question of whether or not the Act applies to “natural persons” are material to the question of whether or not the Act applies to this second purported capacity of the respondent, the capacity as a “natural person”. The tweaking of the respondent’s argument to add a capacity which is, in his view, subject to the Act does not alter the validity of the Court’s reasoning in *Lindsay*.

[19] Finally, the attempt by the respondent to convince this Court that a distinction can be made between the present case and the findings of Justice Gibson in *M.N.R. v. Stanchfield*, above, is equally without merit. This argument hinges on what the respondent says was his own error as to what capacity he was before Justice Gibson. This argument inevitably fails because there is no such question as to capacity. One cannot be in error as to which capacity one is before a Court of law

when one has but one single capacity. As Justice de Montigny held in his decision on the application for Mr. Stanchfield to be found in contempt, *M.N.R. v. Stanchfield*, above, accepting such an argument would be tantamount to accepting that Mr. Stanchfield has the ability to choose “in what capacity he acts; this is obviously an untenable proposition, and one that runs afoul of any tenable interpretation of the Act.” (para. 27). While the act which Justice de Montigny references here is the *Excise Tax Act*, above, this comment readily applies to the Act which is at issue here.

[20] Despite this Court’s conclusion that the Courts have already provided a clear answer to the question submitted by the respondent, above, I shall nonetheless provide, in an abundance of caution, a few additional comments on this matter. The *Barron’s Canadian Law Dictionary*², cited by the respondent in his question, above, defines the term “natural person” as “a human being that has the capacity for rights and duties”. This definition is derived from a case of the Manitoba King’s Bench, *Hague v. Cancer Relief & Research Institute*, [1939] 4 D.L.R. 191 (*Hague*).

[21] In this case, Justice Dysart had to deal with a considerable obstacle facing the plaintiff, the apparent possibility that the defendant from which it sought to obtain relief had no legal existence. In the course of his reasoning on the issue, Justice Dysart explains that:

Persons are of two classes only – natural persons and legal persons. A natural person is a human being that has the capacity for rights or duties [thus the definition proposed by Professor Yogis]. A legal person is anything to which the law gives a legal or fictitious existence and personality, with capacity for rights and duties.
[para. 12]

[22] The term “natural person” is but a term, among others, that is descriptive of a tangible reality, described in a more tangible fashion by the term “human being”. The *Dictionary of Canadian Law*³ defines the term “natural person” with nothing more than the words “a human being”. Indeed, nothing more is required to adequately define the notion. As accurately characterised by Justice Dysart in *Hague*, a person can be either natural or legal. When a person is natural, it is a human being. Therefore, every human being is a natural person.

[23] When one uses simply the term “person”, one necessarily includes the notion of the human being, as it is the very essence of the reality represented by this term. This explains why, in the Act, subsection 248(1) does not specifically mention the term “human being” in its definition of the term “person”. This is not necessary given that, as explained by professors Duff, Alarie, Brooks and Philipps in *Canadian Income Tax Law*⁴, “this definition merely expands on the ordinary meaning of the word “person”” (emphasis added). This is entirely consistent with the approach of the British Columbia Court of Appeal in *Lindsay* (see above at para. 10). There is thus absolutely no doubt that a natural person is directly included within the definition of the word “person” at subsection 248(1) of the Act.

[24] The question submitted to the Court by the respondent contains a qualification to the term “natural person”, in that it asks not only if the definition of “person” within the Act includes “natural persons” per se but rather natural persons, “acting in their own private capacity for their own private benefit”. Thus the question which at the hearing the respondent qualified as

² John A. Yogis and Catherine Cotter, *Barron’s Canadian Law Dictionary*, 6th ed. (New York: Barron’s Educational Series, 2009).

³ Daphne A. Dukelow and Betsy Nuse, *The Dictionary of Canadian Law*, 2nd ed. (Scarborough: Carswell, 1995).

being the fundamental underpinning of this case, that is the question of capacity. Fundamentally, each individual human being, or natural person, has a legal capacity. As the *Black's Law Dictionary*⁵ makes clear, an “individual” is something which is “[e]xisting as an indivisible entity” (emphasis added). Cory Stanchfield, the human being or natural person before this Court, is an individual whose entity is indivisible. He has a legal capacity but it too is indivisible. He may act in other capacities than that of his individual capacity but only in such capacities which are recognised by law.

[25] *Hague* illustrates the extent to which one must go to create another such capacity that is recognised by law. In that instance, the legislature of Manitoba had adopted a *Cancer Relief Act*, S.M. 1930, c. 1 where at section 2 it was provided that:

There is hereby created a corporation to be called “The Cancer Relief and Research Institute” (hereinafter called “the institute”). The Institute shall be a body corporate and politic, and have perpetual succession, with a corporate seal, and may sue and be sued, plead and be impleaded in all Court whatsoever.

At first blush, it seems evident that such an entity has a capacity recognised by law. Justice Dysart, however, found that it did not.

[26] Despite a highly convincing use of terms, by the legislature of a province no less, some of the legal requirements for the creation of a corporation had not been met in that instance and the institute which had purportedly been created by the Manitoba legislature and which was now being sued in an action was found to be, in fact, nothing. In the words of Justice Dysart, the legislature:

⁴ David G. Duff *et al.*, *Canadian Income Tax Law*, 2d ed. (Markham: LexisNexis, 2006) at 22.

can exercise its creative powers only upon material out of which corporations can be made. Without such material it cannot create a corporation. It may, like the poet, “give to airy nothing a local habitation and a name,” but it cannot give to nothingness a corporate personality with corporate powers. It cannot do the impossible. The purported creation of the Institute is merely an attempt at the impossible. [para. 16]

[27] If this is true for a corporation, purportedly created by a legislature, it even more so for a natural person. Cory Stanchfield’s attempt to argue before this Court that his body comprises two persons which act in different capacities is of one of two things: (1) an inadmissible division of his indivisible entity, or (2) an attempted creation of a second entity in a fashion which is not recognized by law, the result of which amounts to nothing in the eyes of the law. It is an attempt at the impossible and the respondent cannot do the impossible. Therefore, “Cory Stanchfield (the Respondent)” and “Cory Stanchfield, in his capacity as a natural person (the Witness)” is but one person, with one single capacity, whom is directly included in the definition of “person” contained at subsection 248(1) of the Act.

[28] Thus, natural persons, whether described as acting in their own private capacity for their own private benefit or not, are directly included in the definition of “person” contained at subsection 248(1) of the Act. This is because the qualifying terms “own private capacity” and “own private benefit” are of absolutely no relevance in the eyes of the law.

[29] This in no way conflicts with the provisions of the Bill of Rights. Individuals in Canada are afforded human rights and fundamental freedoms by the Bill of Rights, one of which is the right to the enjoyment of property. However, this right is not unconditional, as individuals may be deprived

⁵ Bryan A. Garner *et al.*, eds., *Black’s Law Dictionary*, 8th ed. (St. Paul: West, 2004)

of this right by due process of law. A notwithstanding clause or declaration would indeed be required in an Act of the Parliament of Canada by virtue of section 2 of the Bill of Rights if such Act would “abrogate, abridge or infringe or authorize the abrogation, abridgement or infringement” the right of an individual to the enjoyment of property without due process of law. The Act represents the due process of law. In *Kennedy*, Justice Sedgwick also explains that:

The rule of law refers to the supremacy of law over the exercise of arbitrary power [...] The *Income Tax Act* is a law of general application enacted by an elected legislature. It does not represent an exercise of arbitrary power. [para. 23]

[30] As such, the Act validly applies to all persons residing in Canada for any part of a taxation year, regardless of whether these persons are afforded the protections of the Bill of Rights, or not. The absence of a notwithstanding clause or declaration in the Act does not affect the validity and the legality of this situation, which cannot be described in any other way than representing the “due process of law”.

[31] That said, has Cory Stanchfield complied with the terms of the RFI sent to him by the Minister on February 19, 2008? In light of the evidence presented to the Court by Mr. Stanchfield (see above at para. 4), it is abundantly clear that he has not. This evidence contains blatant discrepancies with the information provided to the Minister in response to the RFI. The Court is satisfied that the respondent was required under section 231.2 of the Act to provide the information requested in the RFI and that he did not fully comply with this requirement. The Court is equally satisfied that the information requested is not protected by solicitor-client privilege. The Court will thus issue the compliance order requested by the Minister, pursuant to section 231.7 of the Act.

[32] The Minister is seeking his costs on this application which are quantified at \$936. Mr. Stanchfield, again relying on his untenable legal position, argued that the Court should take into consideration the fact that he is unemployed. As noted, this is not the first time that Mr. Stanchfield is involved in proceedings of this nature. Justice Gibson ordered him to pay the Minister's costs in his order. There are no valid reasons for not granting the applicant his costs in this matter. I fix them at a lump sum of \$900.

ORDER

THIS COURT ORDERS that:

1. Cory Stanchfield shall comply with the RFI he received from the Minister and provide to the CRA officer, acting under the authority conferred by the Act or other person designated, within thirty (30) days of the date of this Order the following information:
 - a) Civic address where Cory Stanchfield currently resides;
 - b) Name of all employers for Cory Stanchfield from January 1, 2005 to the present which is to include all relations where wages or contract fees were paid as well as where work was done under a "barter" style agreement;

- c) A complete list, including source names, address and amounts of all other income, gifts, loans or other sources of income for Cory Stanchfield for the period January 1, 2005 to the present;
 - d) A complete list of all bank accounts and investment accounts which is to include any U.S. domiciled or offshore bank accounts for which Cory Stanchfield has signing authority for the period January 1, 2005 to the present;
2. The Applicant is awarded costs against Mr. Stanchfield in the amount of \$900.

“Johanne Gauthier”

Judge

FEDERAL COURT

NAME OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:

T-1239-08

STYLE OF CAUSE: THE MINISTER OF NATIONAL REVENUE V.
CORY STANCHFIELD

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: January 12, 2009

**REASONS FOR ORDER
AND ORDER:** GAUTHIER J.

DATED: January 29, 2009

APPEARANCES:

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Minister of National Revenue

Mr. Cory Stanchfield

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