

91448-1  
Kelowna Registry

**In the Provincial Court of British Columbia**  
(BEFORE THE HONOURABLE JUDGE R. R. SMITH)

Kelowna, B.C.  
August 7, 2020

REGINA

v.

STEVEN JAMES MERRILL

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PROCEEDINGS AT TRIAL  
AND SENTENCING

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**Crown Counsel:**

**F. Lepine**

**Appearing on his own behalf:**

**S. Merrill**

INDEX

**SUBMISSIONS ON SENTENCE FOR CROWN BY MR. LEPINE:..... 2**

EXHIBITS

**EXHIBIT 1 (on Sentence): Crown's materials on sentencing ..... 13**

RULINGS

**[WRITTEN REASONS FOR JUDGMENT READ INTO RECORD]..... 1**  
**Reasons for Sentence ..... 12**

**Proceedings**

1 Kelowna, B.C.  
2 August 7, 2020  
3

4 MR. LEPINE: Yes, good afternoon, Your Honour.  
5 Francois Lepine, Federal Crown, calling the matter  
6 of Mr. Merrill.

7 UNIDENTIFIED SPEAKER: If I might have a seat, please?  
8 Can I sit down, please? Thank you.

9 THE COURT: Mr. Merrill, it makes it easier if you come  
10 forward, because of the social distancing, it --  
11 it allows more space for the people that are  
12 observing.

13 THE ACCUSED: Well, if it makes it easier for you in  
14 that jurisdiction --

15 THE COURT: It does.

16 THE ACCUSED: -- it does, yeah.  
17 Well, for the record, I'm not Mr. Merrill.  
18 I'm the blinking, breathing, bleeding Steven James  
19 Merrill, a human being as I've identified a number  
20 of times.

21 THE COURT: Thank you. You can have a seat.

22 THE ACCUSED: [inaudible].

23 THE COURT: I have a decision that I have reduced to  
24 writing. I will read it in and then I will make  
25 copies available forthwith.

26

27 [WRITTEN REASONS FOR JUDGMENT READ INTO THE  
28 RECORD FROM 2:02:15 PM TO 2:27:46 PM]  
29

30 MR. LEPINE: Thank you, Your Honour. The Crown --  
31 subject to the court's view, the Crown is ready to  
32 proceed to sentencing.

33 THE ACCUSED: I'll say something.

34 THE COURT: Well, if you're going to say something,  
35 then come forward. I am not going to listen to  
36 you from the back of the courtroom.  
37 What would you like to say, Mr. Merrill?

38 THE ACCUSED: That I'm not Mr. Merrill. Are you asking  
39 me to perjure myself?

40 THE COURT: No, I'm asking you whether you are prepared  
41 to deal with sentencing right now.

42 THE ACCUSED: Are you asking me to perjure myself,  
43 Judge?

44 THE COURT: I'll ask you a second time. Are you  
45 prepared to deal with sentencing right now?

46 THE ACCUSED: Are you asking me to perjure myself?

47 THE COURT: Well, we'll proceed to sentencing, because

**Proceedings**

1 I'm not hearing any objection to it.  
2 THE ACCUSED: Thank you.  
3 THE COURT: Sit down, ma'am. Sit down.  
4 UNIDENTIFIED SPEAKER: [Indiscernible]  
5 UNIDENTIFIED SPEAKER: Have a seat right here.  
6 UNIDENTIFIED SPEAKER: Just sit -- just sit on the -- on  
7 the [indiscernible] --  
8 UNIDENTIFIED SPEAKER: Go ahead, you can back up.  
9 THE COURT: People in the courtroom --  
10 THE ACCUSED: I'd like to say -- I'd like to say  
11 something.  
12 THE COURT: No. You'll hear what the Crown's  
13 submissions are on sentencing. You'll have an  
14 opportunity to say what you have to say on  
15 sentencing if you're prepared to come forward  
16 and -- and speak where it can be recorded and I'm  
17 going to deal with this matter.  
18 THE ACCUSED: I think it's been recorded when I've been  
19 from out here.  
20 THE COURT: Please proceed.  
21 MR. LEPINE: Yes, Your Honour.  
22  
23 **SUBMISSIONS ON SENTENCE FOR CROWN BY MR. LEPINE:**  
24  
25 MR. LEPINE: So as -- as it's clear, there are four  
26 counts. The Crown is seeking the following  
27 sentence --  
28 THE COURT: If you could just give me one minute?  
29 MR. LEPINE: Oh, sorry.  
30 THE COURT: Go ahead.  
31 MR. LEPINE: The Crown is seeking four concurrent  
32 sentences of 60 days in jail, and the Crown is  
33 seeking a \$3,000 fine per count, for a total of  
34 \$12,000. Under the Act there is no maximum period  
35 in terms of time to pay, so it's at the court's  
36 discretion.  
37 The Crown is alleging a record, including  
38 five prior convictions for the exact same offences  
39 conferred under two --  
40 THE COURT: Can you just give me a minute?  
41 MR. LEPINE: Sure.  
42 THE COURT: You have a record to produce, is that what  
43 you're saying?  
44 MR. LEPINE: Yes, including five prior convictions for  
45 the -- for the same offence, [indiscernible] under  
46 two information. Now, the Crown was expecting that  
47 Mr. Merrill would not acknowledge the record, so

**Submissions on Sentence for Crown by Mr. Lepine**

1 as an alternative I am prepared to proceed under  
2 s. 667 of the *Criminal Code*.

3 Perhaps what I will do, subject to the  
4 court's view, is I'll simply provide the court  
5 with a copy of the letter that I sent to Mr.  
6 Merrill outlining how the Crown would proceed  
7 under s. 667 with two certificates of conviction  
8 and approval service -- or sorry, an  
9 acknowledgement of delivery from FedEx.

10 I'll provide a copy of that to the court and  
11 I have a copy for Mr. Merrill, too. So --

12 THE COURT: Can you just give me a minute?

13 MR. LEPINE: Sorry.

14 THE COURT: You're showing me a letter that you have  
15 written dated the 17th of July 2020 --

16 MR. LEPINE: Yes.

17 THE COURT: -- delivered by FedEx, according to your  
18 documents on the 20th of July, 2020, which reads:

19  
20 If you are found guilty at the conclusion of  
21 the trial, please be advised that during the  
22 sentencing proceedings the Crown will allege  
23 the attached record, included in the document  
24 titled Ministry of Attorney General, JUSTIN  
25 Conviction List. If you are not willing or  
26 able to admit that the record is your record,  
27 the Crown will rely on s. 667 of the *Criminal*  
28 *Code* to seek to have the two attached  
29 certificates that pertain to court file  
30 number 75914-1 and court file number 78722-1,  
31 received in evidence. I have included a  
32 copy --

33  
34 [INAUDIBLE DISCUSSION IN BACKGROUND]

35  
36 THE COURT: Just for the record, the sheriffs had  
37 escorted one person that was in the courtroom from  
38 the courtroom.

39 Anyways, I was reading -- I have -- that the  
40 letter said at the end:

41  
42 I have included a copy of s. 667 of the  
43 *Criminal Code* for your convenience.

44  
45 So, Steven James Merrill, do you agree that  
46 you were convicted on 7 February 2013 of the  
47 offence of failing to comply with the *Income Tax*

**Submissions on Sentence for Crown by Mr. Lepine**

1 Act times four, s. 238(1) of the *Income Tax Act*,  
2 do you agree that you were convicted of that?  
3 Not hearing any response, there is no  
4 admission and so the Crown --  
5 UNIDENTIFIED VOICE: [indiscernible]  
6 THE COURT: -- is wanting to rely on the fact that  
7 you're claiming that you gave reasonable notice  
8 that you were going to try proving it by way of  
9 the record -- by way of certificate.  
10 MR. LEPINE: Yes, the notice and the similar  
11 [indiscernible] names between the name on the  
12 certificates of conviction and the name of the  
13 accused.  
14 THE COURT: Steven James Merrill is what is recorded on  
15 both of the conviction documents and that is the  
16 name on the information before me. So, yes, I get  
17 that.  
18 MR. LEPINE: I was referring in particular to ss. (2.1)  
19 of s. 667 -- 57 -- 6 -- sorry, 667.  
20 THE COURT: 3.1?  
21 MR. LEPINE: Sorry, (2.1).  
22 THE COURT: Where it says that in the absence of any  
23 evidence to the contrary, that the certificate of  
24 summary conviction can be used as -- as evidence  
25 that it applies to this accused before me, as long  
26 as there is a similarity of name. Of course, the  
27 other way that it can be proven is through  
28 fingerprints.  
29 MR. LEPINE: I relied on -- I was going to rely on  
30 (2.1) and ss. (4). That's why I sent it by FedEx  
31 with a confirmation.  
32 THE COURT: Because you're saying that you gave from  
33 your point of view reasonable notice and you  
34 believe that the --  
35 MR. LEPINE: Yes, as the package having been sent on  
36 July 17th and today being August 7th, yes.  
37 THE COURT: Well, it was delivered on the 20th of July,  
38 but it's been --  
39 MR. LEPINE: So about -- about three weeks.  
40 THE COURT: -- about three weeks.  
41 THE ACCUSED: And your trial was finished by then.  
42 THE COURT: Excuse me? Do I think that what trial --  
43 because all that I am trying to gather, Mr.  
44 Merrill, is the Crown is trying to allege that you  
45 have prior related convictions under the name of  
46 Steven James Merrill, and there's different ways  
47 that prior records can be proven.

**Submissions on Sentence for Crown by Mr. Lepine**

1           The most common way is people will  
2 acknowledge if they have had a prior conviction  
3 when asked.

4           If they honestly believe that they were not  
5 the person before the court convicted, then the  
6 Crown could try proving it by way of fingerprint  
7 or they could prove it by giving notice of the  
8 certificates that are provided and if there is no  
9 reasonable -- the wording is -- I'll just read the  
10 (2.1) [as read in]:

11  
12           In any summary conviction proceedings where  
13 the name of a defendant is similar to the  
14 name of an offender referred to in the  
15 certificate made under sub (1)(a)(i) or sub  
16 (2) in respect of a summary conviction or  
17 referred to in a copy of a summary conviction  
18 mentioned in ss. (2), that similarity of name  
19 is, in the absence of evidence to the  
20 contrary, evidence that the defendant is the  
21 offender referred to in the certificate or  
22 the copy of the summary conviction.

23  
24 MR. LEPINE: If I may, Your Honour, on March 6th, Mr.  
25 Merrill, as we suggested that he had appeared  
26 before Your Honour before and he made a comment to  
27 the effect that that had not gone well for him.

28 THE COURT: Well, I don't think I've -- he probably  
29 would know better than me, but I don't think I was  
30 ever any trial judge or sentencing judge of him.  
31 I think that what he was referencing and he might  
32 be right on this, there might have been some  
33 application or some court appearance that he could  
34 have appeared before me on, on some earlier  
35 charge, but --

36 MR. LEPINE: The -- the judges are indicated on the  
37 certificates.

38 THE COURT: What's that?

39 MR. LEPINE: The judges are indicated on the  
40 certificates.

41 THE COURT: They are? And is my name on there?

42 MR. LEPINE: Yes.

43 THE COURT: On one of the two?

44 MR. LEPINE: The first one, the four counts.

45 THE COURT: On the first one?

46 MR. LEPINE: Yes.

47 THE COURT: So then I stand corrected on what I am



**Submissions on Sentence for Crown by Mr. Lepine**

1 saying there. I don't recall that, but --

2 MR. LEPINE: Well, it was almost 10 years ago.

3 THE COURT: Well, Mr. Merrill himself mentioned --  
4 you're right, he did mention earlier that -- to  
5 the effect that he had been in front of me. I  
6 didn't appreciate that he was saying for some  
7 trial on this but -- where is -- oh, I see, down  
8 at the very bottom.

9 MR. LEPINE: Yes.

10 THE COURT: And the other one was --

11 MR. LEPINE: Judge Wallace.

12 THE COURT: -- was the late Judge Wallace.

13 And it's referencing that on the 7th of  
14 February 2013, I convicted and on the four counts  
15 fined him a thousand dollars per count, for a  
16 total of \$4,000.

17 And on the second occasion, before Judge  
18 Wallace on the 1st of October 2014, here in  
19 Kelowna, a similar charge of failure to comply  
20 with the *Income Tax Act*, s. 238(1), dealt with by  
21 way of the 30 days jail time served and a further  
22 thousand dollar fine.

23 And the person that it's referencing is  
24 someone born July 15, 1965.

25 MR. LEPINE: Yes, the -- the same date of birth as on  
26 the JUSTIN conviction list.

27 THE COURT: I am just trying to remember whether in the  
28 evidence of the trial before me the birthdate came  
29 up. I don't think it did. But it is now making  
30 more sense to me why Mr. Merrill made the comment  
31 even before the trial commenced that -- and it  
32 might have even been on an appearance before that,  
33 I think, that he had appeared in front of me  
34 before on these types of matters.

35 I think he thought I might remember more than  
36 I do. He gave me too much credit that way,  
37 because I didn't remember.

38 THE ACCUSED: You -- you and I have an agreement.

39 THE COURT: I don't know about an agreement, but I  
40 charged you with a thousand dollar fine for each  
41 of the four counts and -- I'm just saying that I  
42 don't remember doing that now, but it does appear  
43 to be that that is what the records are showing  
44 happened, even though all these years later I  
45 don't recall it.

46 I have in any given year hundreds if not  
47 thousands of, you know, people and files that are

**Submissions on Sentence for Crown by Mr. Lepine**

1 appearing in front of me and I don't always  
2 remember every person.

3 But, Mr. Merrill, what the Crown is asking is  
4 that I simply accept this form of proof of the  
5 record, and they're saying that there is authority  
6 to do that because you have been given advance  
7 notice of it. They're right on that part, but  
8 they're saying -- and also because the name is  
9 similar, they're right on that part, but there is  
10 one other small part and that is whether or not  
11 there is a -- in the absence of basically evidence  
12 to the contrary.

13 For example, if you were someone coming  
14 before me and you had a birth certificate that  
15 showed that, oh, that's not my birthdate, it must  
16 be some other Steve -- Steve James -- Steven James  
17 Merrill, not me, because it's not me that was  
18 sentenced on those two dates earlier.

19 So you have opportunity to come forward and  
20 say if -- if it wasn't you that was before the  
21 court on those days, but I don't hear anything  
22 when there is no evidence to the contrary.

23 THE ACCUSED: It wasn't me.

24 THE COURT: Excuse me?

25 THE ACCUSED: It wasn't me.

26 THE COURT: But fingerprints would have been taken at  
27 that time with those matters or not?

28 MR. LEPINE: I believe the *Identification of Criminals*  
29 Act was in existence and they are both Kelowna  
30 files, too.

31 THE COURT: And they would have been taken?

32 MR. LEPINE: Well, I -- I don't know. On imposition of  
33 a finem it depends. Perhaps it was just a  
34 summons. I don't know if they're taken on a  
35 summons --

36 THE COURT: Because I'm contemplating of have -- having  
37 him going to custody, because I don't believe him  
38 when he is saying all of this. I think it's  
39 nonsense, but you know, what -- fingerprints would  
40 prove this really quickly, and if it turns out  
41 that he's playing games with me, he might not like  
42 how that will be seen as an aggravating factor  
43 with sentencing, but if he's not playing games and  
44 it's someone else's fingerprints, well...

45 MR. LEPINE: I can see what I can do.

46 THE COURT: Well, he'll be in custody if we do that.

47 THE ACCUSED: Judge, my person was found guilty of four

**Proceedings**

1 counts of failing to file, yes. We had an  
2 agreement like we do in this case.

3 THE COURT: Sir, I have never had any agreement with  
4 you.

5 THE ACCUSED: It was --

6 THE COURT: But -- but if you're prepared to  
7 acknowledge that you were the person before the  
8 court I -- I get it that you think that the --

9 THE ACCUSED: I was the agent for the person before the  
10 court.

11 THE COURT: Okay. So you have been saying you were the  
12 agent of the person, much as you're saying you're  
13 the agent of the person in the matter for which I  
14 have just now found you guilty.

15 THE ACCUSED: That's right. Well, all -- all of your  
16 acts and all of your statutes, Judge, make no  
17 distinction between a man -- a blinking,  
18 breathing, bleeding man and a person.

19 THE COURT: And you can -- and you can think about that  
20 while you --

21 THE ACCUSED: We -- we all know --

22 THE COURT: -- are in jail if I send you to jail, so --

23 THE ACCUSED: Show me --

24 THE COURT: -- you will have lots of time to think  
25 about that argument.

26 THE ACCUSED: Why not -- why not --

27 THE COURT: I now accept the certificates that are  
28 filed --

29 THE ACCUSED: -- if this is --

30 THE COURT: -- as showing the --

31 THE ACCUSED: -- [indiscernible/overlapping speakers]  
32 the words human being --

33 THE COURT: -- the five prior convictions.

34 THE ACCUSED: -- or the case -- why not just put the  
35 words human being in the Act, in the definition  
36 section of person and say we're all born  
37 taxpayers --

38 THE COURT: And -- and --

39 THE ACCUSED: -- why don't they do that?

40 THE COURT: And why don't they -- some people just file  
41 their tax returns when they're supposed to?

42 THE ACCUSED: Because they have questions --

43 THE COURT: I can't answer those questions.

44 THE ACCUSED: -- and believe they are human beings, but  
45 in my case I filed -- in this case I filed the  
46 taxes and they were filed late, because I had an  
47 agreement with Pagett and Ouellet [phonetic], and

**Proceedings**

1           you have completely skipped over the agreement in  
2           commerce and in law that I had with Pagett and  
3           Ouellet, and I think it's really disrespectful  
4           that you have completely disregarded --  
5           disregarded all of the evidence I was forced to  
6           present after I was dragged onto this platform.

7   THE COURT:  You can -- you can continue your contempt  
8           when you're in custody.  I want you to go into the  
9           box now, because I am getting ready to send you to  
10           jail.  Go into the box now.  I am directing the  
11           sheriffs to put you there --

12   UNIDENTIFIED SPEAKER:  [Indiscernible].

13   THE COURT:  -- because you're getting ready to go to  
14           jail.  Go into the box.

15   THE ACCUSED:  Judge, are you asking me to perjure  
16           myself?

17   THE COURT:  No, I am asking you to go into the box.  I  
18           thought I spoke that -- those words clearly.

19   UNIDENTIFIED SPEAKER:  [Indiscernible] --

20   THE ACCUSED:  Are you asking me to perjure myself?  
21           On -- for the record, are you asking me to perjure  
22           myself?

23   THE COURT:  I am telling you that you are now getting a  
24           sentence of 90 days jail on each of these counts  
25           concurrent --

26   MR. LEPINE:  Your Honour --

27   THE COURT:  -- and I am imposing --

28   MR. LEPINE:  -- [indiscernible] the last point I want  
29           to make is that if Mr. Merrill had complied with  
30           the four notice of requirement, and had filed by  
31           the due date in 2019, he would have in aggregate  
32           have been given 10 extra years to file in a  
33           situation where most Canadians file on time, year  
34           after year.

35           So he would have been given 10 extra years to  
36           file if he had complied with the notices.  He  
37           would have been given 10 extra years to file  
38           without being prosecuted.  He did not comply with  
39           the notices, so the Crown is of the view that not  
40           only was Mr. Merrill not treated unfairly, he was  
41           actually given in a -- in a manner of speaking  
42           preferential treatment over other Canadians who  
43           file year after year after year, so the Crown  
44           strongly disagrees with any notion he was treated  
45           unfairly by the Crown, the court or CRA.

46           And the last point I want to make is that the  
47           sentence that Mr. Merrill will receive might have

**Proceedings**

1 an impact on people in the community who might be  
2 inclined to adopt the same approach with respect  
3 to *Income Tax Act* and the courts.

4 Thank you.

5 THE COURT: Well, look, I -- while this is --

6 THE ACCUSED: Yeah, they might --

7 THE COURT: -- while this is going quickly --

8 THE ACCUSED: -- they might be inclined to ask  
9 questions --

10 THE COURT: Be quiet. I am the one doing the talking  
11 now.

12 THE ACCUSED: I've got something to say. You've not  
13 let me say anything.

14 THE COURT: Sir, no, it's not like that. You sit in  
15 the back and you lie in the weeds, and you don't  
16 want to respond when I ask you, and now that  
17 you're in the box, now you think you have  
18 something to say. I don't think it works that  
19 way.

20 THE ACCUSED: I've got something to say.

21 THE COURT: Say it then.

22 THE ACCUSED: It comes now that Steven James is a  
23 Merrill family [indiscernible] sovereign citizen  
24 on the land in the country of Canada, does declare  
25 my attendance by special appearance at the  
26 Provincial Court of British Columbia pursuant to  
27 the above-captioned alleged cause, this one, on  
28 August 7th, 2020, do declare in front of these  
29 witnesses as follows.

30 That I, Steven James of the Merrill family  
31 [indiscernible] am not the same as Steve Merrill,  
32 [indiscernible] 634-981-708, that's impossible  
33 because it's defined as an entity in the tax  
34 act -- the juris -- juristic [indiscernible]  
35 property of the Crown. That I specifically reserve  
36 all rights known and unknown without prejudice and  
37 waive none.

38 That the jurisdiction of the Provincial Court  
39 of British Columbia shall not be implied or  
40 assumed by my special appearance pursuant to the  
41 above-captioned alleged cause.

42 That this special appearance is being  
43 undertaken with good intention to fulfill and  
44 discharge amicably any and all obligations  
45 pursuant to the above-captioned and alleged cause  
46 and avoid any conflict with court officials that  
47 may cause harm to my spirit, my conscience or my

**Proceedings**

1 physical being as a result of detainment,  
2 detention, physical abuse or torture.

3 That the jurisdiction of this court is  
4 ambiguous and clouded by the failure of the  
5 justice to establish the essential elements of the  
6 alleged offence for the purpose of issuing  
7 process, to wit under s. 507 of the *Criminal Code*  
8 of Canada, a justice shall hear and consider the  
9 allegations of the informant. Although the receipt  
10 of the information is an administrative act, the  
11 issuance of process is a judicial act, and they  
12 both stand for the principle that the issuing of  
13 process by a justice must be done judicially.

14 Further, the jurisdiction of this court is  
15 ambiguous and clouded by the judge's entry of a  
16 plea of not guilty, that the jurisdiction of this  
17 court is ambiguous and clouded by the Crown  
18 counsel's failure to disclose the jurisdiction in  
19 which they were -- in which they were bringing the  
20 charges.

21 That the jurisdiction of this court is  
22 ambiguous and clouded by the Crown counsel's  
23 failure to present proper charging instruments.

24 That the jurisdiction of this court over me,  
25 Steven James Merrill [indiscernible] was only  
26 secured by causing stress and physical harm and  
27 that I have par -- participating in this quote  
28 unquote criminal trial as an unwilling quote  
29 unquote defendant, that I have been -- that I have  
30 been participating in this criminal -- quote  
31 criminal proceedings out of fear of arrest  
32 warrants issued under colour of law, that these  
33 proceedings have been -- have -- that these  
34 proceedings have exposed sloppy, vexatious and  
35 spiteful actions of a rogue environment that  
36 exists at the Canada Revenue Agency, whose  
37 servants in this matter, Pagett and Ouellet, have  
38 abused their authority and violated their  
39 respective oaths of office.

40 That the Crown's public servants, Pagett and  
41 Ouellet, did agree to the terms of an accord with  
42 me, Steven James Merrill, in my capacity as the  
43 legal representative for the taxpayer, on or about  
44 February 6th, when Pagett swore and Ouellet  
45 affirmed an affidavit of service immediately after  
46 receiving the conditional acceptance from me, the  
47 legal representative for the taxpayer, wherein the

## Proceedings

1 acceptance of service was offered.  
2 I offered to accept their service in writing  
3 and the day after they accepted that offer by  
4 swearing an affidavit of service. The Crown's  
5 public servants --  
6 THE COURT: So why don't you just save all of this  
7 for -- appeal my decision and see what the Court  
8 of Appeal thinks about the logic of --  
9 THE ACCUSED: Hold on. Hold on --  
10 THE COURT: No, I'm not going to hold on anymore,  
11 because it's nonsense.  
12 THE ACCUSED: -- let me just -- I've got one more  
13 [indiscernible] -- just one more  
14 [indiscernible] --  
15 THE COURT: No, I'm cutting you off now -- no, I am  
16 cutting you off now. I am cutting you off,  
17 because it's nonsense.  
18 THE ACCUSED: We had an agreement, Pagett and Ouellet  
19 and I, and they broke it.  
20 THE COURT: I am giving you an agreement right now that  
21 you are going to go to jail for 90 days. Okay.  
22 You want to --  
23 THE ACCUSED: I -- I -- I decline that -- I decline  
24 that offer.  
25 THE COURT: -- call that an agreement? Well, that is  
26 why it is not an offer.  
27 THE ACCUSED: [Indiscernible/overlapping speakers] --  
28 Yeah, it is an offer.  
29 THE COURT: It is an order, and I would have liked to  
30 have thought that there could be something done,  
31 even a potential conditional sentence that I could  
32 consider, but I cannot do it with you, because you  
33 have already been convicted of this so many times  
34 before and you just are still contemptuous  
35 throughout.  
36 THE ACCUSED: Judge, if I was  
37 [indiscernible/overlapping speakers] --  
38 THE COURT: Right now it ends. I also -- I -- I --  
39 THE ACCUSED: -- if I was afraid to file a return I  
40 wouldn't have filed returns.  
41 THE COURT: Stop talking.  
42 THE ACCUSED: I wouldn't have filed them.  
43 THE COURT: Stop talking.  
44 THE ACCUSED: I filed returns.  
45 THE COURT: If you cannot stop talking I am going to  
46 have to say the last few words with you outside  
47 the room.

**Proceedings**

1           I also impose the \$3,000 fine on each count,  
2           making a total of \$12,000 fine payable within 12  
3           months.  
4 MR. LEPINE: Thank you, Your Honour. There is no  
5           ancillary orders.  
6 THE COURT: No. Take him away.  
7 THE ACCUSED: Rosemary, call my wife, please.  
8 UNIDENTIFIED SPEAKER: I will.  
9 UNIDENTIFIED SPEAKER: [Indiscernible].  
10 THE COURT: Can -- can -- Mr. Sheriff, can you also --  
11 THE ACCUSED: [Indiscernible/overlapping speakers] --  
12 THE COURT: -- can you also give him a -- give him a  
13           copy of what I -- the decision that I made here?  
14           I have a copy for --  
15 THE ACCUSED: I'd also like a copy of the -- of the  
16           contempt order from March -- or from July 13th.  
17 MR. LEPINE: Sorry, Your Honour, can -- can my package  
18           be marked as an exhibit on sentencing, please?  
19 THE ACCUSED: My keys are --  
20 THE COURT: Yes.  
21 THE ACCUSED: My keys are in there.  
22 THE COURT: Yes, that -- that was the exhibit on  
23           sentencing.  
24 THE CLERK: Yes, Your Honour.

25  
26                   **EXHIBIT 1 (on Sentence): Crown's materials**  
27                   **on sentencing**

28  
29 UNIDENTIFIED SPEAKER: Have you got any deliveries --  
30 UNIDENTIFIED SPEAKER: [indiscernible/overlapping  
31           speakers]  
32 THE CLERK: Thank you, Your Honour.  
33 THE COURT: Thank you.  
34 THE CLERK: Order in court, all rise. Court is  
35           adjourned.

36  
37                   (PROCEEDINGS CONCLUDED)

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40 Transcriber: Sandy Curran

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I hereby certify the foregoing to be a true and accurate transcript of the evidence recorded on a sound recording apparatus, transcribed to the best of my skill and ability.



Sandy Curran  
Court Transcriber