

**SHAAE (2001) Master Limited Partnership
Tax Court of Canada Appeals 2009-2247(IT)G and 2009-2248(IT)G**

Litigation Update April 8, 2016

A case management conference was held on March 11, 2016. Counsel to Sentinel Hill, Gall Legge Grant & Munroe LLP (“GLGM”), and a Department of Justice (“Crown”) lawyer (on behalf of the Minister of National Revenue), discussed next steps, before the case management judge, Justice Pizzitelli.

The parties were to report to the Hearings Coordinator on or before February 28th to advise the Court whether the cases will settle, whether a Settlement Conference would be beneficial, or whether a hearing date should be set.

Right before that deadline, the Crown lawyers sought an extension of the deadline to June 30th, 2016, stating they needed that time to review the undertaking responses and additional materials received from GLGM. GLGM was concerned with such a long delay, and suggested a case management conference be scheduled in April, by which time a reasonable deadline for completion of the discovery process could be set.

The Court granted an extension to June 30th, by which time the parties are to write to the Hearings Coordinator.

Further updates will be posted as matters develop.