July 9, 2026

A C Transport Ltd.
Unit 2020 - 9288 120 Street
Surrey, BC V3V 4B8

Amalgamated Transport Systems Inc.
Unit 2020 - 9288 120 Street
Surrey, BC V3V 4B8

A C Transport Ltd. (CTC Decision No. 02/2026) and
Amalgamated Transport Systems Inc. (CTC Decision No. 03/2026) – Decision Notices

Introduction

1. On March 17, 2026, in AC Transport Ltd. (CTC Decision No. 02/2026) and Amalgamated Transport Systems Inc. (CTC Decision No. 03/2026) (together, the "Decision"), I found AC Transport Ltd. ("AC") and Amalgamated Transport Systems Inc. ("Amalgamated) (together, the "Companies") in breach of the *Container Trucking Act* ("*Act*"), *Container Trucking Regulation* ("*Regulation*") and their CTS licences as follows:

   - Section 23 of the *Act* when Amalgamated failed to pay a total of $3,480.67 for regular hours and overtime in May and July 2023 and March and October 2024.
   - Appendix E section 1 of the CTS licence and section 23 of the *Act* when AC failed to ensure that IO G.N. paid two of his IEOs the regulated rates in May 2021 and September 2021, May and July 2023, and March and October 2024 such that AC owed the IEOs a total of $2,654.25.
   - Section 24(1) of the *Regulation* when the Companies failed to pay company drivers within the regulated timeline during the respective Audit Periods and between September 30, 2025 and December 8, 2025.
   - Section 24(2) of the *Regulation* when the Companies failed to pay independent operators within the regulated timeframe between August 1, 2025 and October 31, 2025.
   - Section 24 of the *Act* and section 2 of Appendix E of the licence when the Companies deducted a "port fee" business expense from IOs between September and December 2025.
   - Schedule 2 of the Sponsorship Agreement of the 2024 CTS licence when the Companies deducted parking fees from IOs between December 1, 2024 and December 30, 2025.
   - Appendix D of the CTS licence when the Companies failed to keep accurate records in support of the fuel deductions during the respective Audit Periods.
   - Sections 1(h) and (j) of Appendix A of the 2024 CTS licence and sections 23, 24 and 28(d) and

32(3) of the *Act* when the Companies intimidated or coerced IOs to misrepresent or mislead the auditor and the Commissioner about the improper fuel deductions during the respective Audit Periods and Audit Scopes. I determined that Amalgamated and AC owed $140,311.13 and $230,666.17 respectively for the improper fuel deductions.

2. I ordered the Companies to pay their drivers a total of $389,821.24 and provide wage statements issued to IEO B.S. and proof of his receipt of payment (e.g. cancelled cheques, etc.) during his employment with IO S.S. (except for the AC Audit Period), repay the IOs any deductions made for parking since December 1, 2024, and provide payroll records between May 1, 2023 (the date the overtime rates became effective) and the date of the Decision (except for the Amalgamated pay periods in July 2023 through December 15, 2023 and February and August 2024 and the AC pay periods in July 2023, and March and October 2024) so that the auditor could ensure compliance with the overtime rates set out in the Rate Order (collectively, the "Orders"). The Companies were required to provide evidence of having complied with the Orders, including calculations and proof of payment, no later than 15 days after the date of the Decision (no later than April 1, 2026).

3. Finally, I proposed cancelling Amalgamated and AC's respective CTS licences within seven days of the issuance of a decision notice.

4. Consistent with s. 34(2) of the *Act*, the Companies were given seven days to provide written response setting out why the proposed penalties should not be imposed.

5. On March 19, 2026, then-counsel for the Companies requested and was granted an extension until April 2, 2026 to provide a response to the proposed penalty on the understanding that the Companies would not argue that any time periods under the *Act* had been surpassed as a result of the extension.

6. On March 19, 2026, I was also advised, by separate letter, that the Companies had retained new counsel.

7. On March 23, 2026, I advised new counsel for the Companies that I had agreed to former counsel's request for an extension to reply to the proposed administrative penalties until April 2, 2026 and that the Companies had not sought, and had not been granted, an extension to comply with the Orders. I further advised of my concern that any delayed payment to the drivers would result in the Companies' drivers being owed more than the Companies' security and advised that if the Companies failed to comply with the Orders by the deadline, I would call the Companies' security bonds but would consider a request from the Companies to not distribute the funds until such time as a decision notice was issued.

8. On March 24, 2026, counsel for the Companies stated that it was not their intention to seek an extension to pay the amount owing to the drivers but advised that "if and when it becomes clear that

an extension is required…we will reach out to your office." Counsel also sought a breakdown of the amounts owing to each IO. Finally, counsel sought the "entire contents of the Auditor's file, including any notes and relevant correspondence."

9. On March 30, 2026, I provided a breakdown of the amounts owing to each driver as requested along with corrections to paragraphs 26, 33 and 98 of the Decision.

10. On March 31, 2026, the Deputy Commissioner advised counsel that the Audit Reports and working papers had already been provided to the Companies and "to the extent that there may be other materials in the auditor's files that hasn't been already shared with your client, I am advised that those materials would not be shared with your client on the basis of deliberative privilege."

11. On April 1, 2026, at 4:18PM, counsel provided evidence of payment of some of the smaller amounts owing but sought an extension to comply with the Orders dealing with the repayment of the fuel deductions (totaling over $370,000) until April 10, 2026 on the basis that the Companies had not yet secured the funds given the substantial amount owing. Pursuant to the OBBCTC Rules of Practice and Procedure requests for extensions of time should be received seven days prior to the deadline.

12. On April 2, 2026, I denied the Companies' request for an extension based on concerns expressed in my March 23, 2026 correspondence, combined with the financial challenges the Companies were having in raising the funds owing, their lack of explanation around their statement that they "anticipated distributing cheques shortly" and their failure to comprehensively substantiate the payments they said they had already made. I further advised I would be calling security and that it was open to the Companies to request that the security not be distributed immediately.

13. On April 2, 2026, the OBCCTC called the Companies' security in the amounts of $140,311.13 and $230,666.17 pursuant to section 26 of the *Regulation*, copying the Companies.

14. The Companies also provided a submission in response to the Decision on April 2, 2026.

15. On April 7, 2026, the OBCCTC received an email from counsel for the Companies sent at 5:22 pm on April 2, 2026,[1] attaching some cheques payable to drivers dated March 31, 2016, and advising that attempts had been made to pay all of the drivers.

16. On April 7, 2026, the Companies advised by email that almost all of the monies owing to drivers had cleared company accounts and asked that the OBCCTC cancel its request to call the security.

17. On April 8, 2026, the Companies provided evidence of further payments made to drivers.

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[1] The April 2, 2026 email arrived after the OBCCTC was closed. April 3 and 5, 2026 were Good Friday and Easter Monday, respectively, and the OBCCTC offices were closed.

18. On April 9, 2026, the Companies provided the OBCCTC with cancelled cheques and advised that they had at that point paid all the monies owing under the Orders; the Companies submitted that the Commissioner no longer had jurisdiction to realize security as a result. The Companies requested, as an alternative, that the Commissioner not distribute the realized security until a decision notice was issued.

19. On April 10, 2026, I advised the Companies that the security had been realized on April 2, 2026, pursuant to s. 26(a) of the *Regulation* after they had failed to comply with the Orders by the April 1, 2026 deadline. I advised that my main concern was that the drivers be paid the monies they are owed and that the OBCCTC had yet to complete its standard audit compliance report to confirm the Companies' advice that they had paid the drivers all of the amounts owing.

20. In the same correspondence, I advised that I would not distribute the funds from the surety if, after reviewing the auditor's compliance report, I was satisfied the Companies had paid the amounts set out in the Orders and that I would instead direct the Registrar to return the balance to the surety pursuant to s. 27 of the *Regulation*.

21. On May 19, 2026, I was provided a copy of the auditor's compliance report which determined that the licensees had complied with the Orders after the April 1, 2026 deadline. Security has since been returned to the surety pursuant to s. 27 of the *Regulation*.

Companies' Response

22. The Companies' submissions were sent via eight different emails (presumably due to the size of the files). In addition to a written submission there are over 50 attachments as well as hyperlinks to google folders containing approximately another 80 attachments. Counsel's written submission does not usually refer directly to the attachments and, while I have reviewed them, their relevance is not always clear.

23. I have attempted to summarize the Companies' submissions below.

Lack of Procedural Fairness

24. The Companies argue that they were improperly denied an oral hearing. They contend that procedural fairness requires an oral hearing because the Companies' licences, reputation and livelihood are involved (citing to *Pett v. Greyhound Racing Association Ltd*., [1968 2 WLR 1471]) and because "credibility is the primary issue and there is no other reasonable way to determine the issue of credibility" (citing to case law and the OBCCTC Rules of Practice and Procedure).

25. They contend that the proposed penalty is "primarily based on three main issues" as follows:

    1. *That the Companies fraudulently deducted fuel from their IO's pay and altered their records to cover it up.*
    2. *The Companies attempted to coerce or intimidate their employees into lying to the Commissioner about the fuel deductions; and*
    3. *The magnitude of the underpayment.*

26. The Companies argue that the Commissioner was provided with conflicting and inconsistent statements from IOs about their use of company fuel and the Commissioner's findings were inconsistent with the auditor's call logs which recorded some of the IOs reporting that they used company fuel. They say that an oral hearing is required to determine whether IOs used company fuel. They also say that the proposed penalty "required a finding that no IOs ever used the fuel tank located at AC's yard."

27. The Companies also argue that they have not been provided with the complete tribunal record including additional details of the alleged threats or coercion. They say that "without that information it is not possible for the Companies to properly respond to such a severe allegation and provide context or evidence which may exonerate them" (page 6).

28. Finally, the Companies argue that the Commissioner has failed to explain why he did not accept the evidence of two AC drivers (C.G. and G.N.) and "goes well beyond the evidence that is before him." They say that the "speculative nature" of the conclusions and the "failure to deal with contrary evidence" raises a reasonable apprehension of bias. They complain that I found that five IOs told the auditor they did not use the Companies' fuel when the auditor's call logs indicate only four drivers said as much. They also say that the AC Audit Report shows that one driver provided personal fuel receipts, but I relied on more than one driver's receipts.

29. While reserving their rights to bring the procedural arguments to the attention of the court (presumably through a judicial review), the Companies argue that the following steps must be taken prior to "any final decision being rendered":

    a) Provide the Companies with the complete tribunal record;
    b) The companies be afforded an oral hearing to address the s. 28 violations;
    c) Findings of facts be reconsidered with the benefit of evidence of the Companies and the Complainants as a whole, and;
    d) After completing steps (a), (b) and (c), a final decision be rendered.

Decision

Credibility

30. The Companies argue an oral hearing is necessary to determine whether IOs used company fuel because credibility is the primary issue and there is no other reasonable way to determine credibility. They also say that an oral hearing is necessary to address section 28 breaches, but do not elaborate on this second assertion.

31. The OBCCTC Rules provide as follows:

Part G – Hearings:

a) The Commissioner will normally conduct hearings via written submissions as set out in E.2, above.
b) The Commissioner may hold portions of hearings orally in exceptional circumstances, such as where credibility is a primary issue and there is no other reasonable way of determining credibility.
c) In oral hearings, the Commissioner may require a licensee, complainant, or witness to attend before him to present their account of events and/or to respond to questions from the Commissioner. Only the participant and the participant's representative may attend.
d) Cross examination of a complainant by a licensee will not generally be permitted.

32. The Companies do not identify who they believe should attend an oral hearing to present their account of events and/or to respond to questions from the Commissioner. It is unclear whether they are requesting an oral hearing so that I can determine the credibility of their directors, or of the drivers, or both.

33. The *Act* does not provide for oral hearings – much less cross examination of witnesses – and I agree with the assessments in Safeway Trucking Ltd./Coast Pacific Carrier Inc. (CTC Decision No. 04/2022) – Reconsideration, and Rideway Transport Ltd. (CTC Decision No. 09/2021) – Decision Notice: the appropriateness of a such hearings must be weighed against the purposes of section 28 of the *Act* and the chilling effect it may have on drivers coming forward with complaints or evidence. The Rules recognize that an oral hearing may be warranted in exceptional circumstances, but they do not contemplate a licensee being present during the Commissioner's questioning of a driver or vice versa.

34. In any event, these circumstances are not exceptional. An oral hearing is not necessary. The Companies' assertion that their IOs consistently used company fuel in the amounts that the Companies deducted monthly from IO compensation was unsupported by their own records. As set out in the Decision at paragraph 87, the consistency in the percentages deducted for fuel was evidence that the Companies were improperly deducting these amounts. Additionally, company records appeared to have been modified (the wage statements initially provided by the Companies showing consistent and similar percentages deducted for fuel and those corresponding to months outside of the initial Audit Period months showing little to no similarity). My finding that the Companies wrongfully and systematically deducted costs for fuel from IO compensation over a lengthy period of time was based largely on the Companies' own records.

35. In response to the auditor's attempts to better understand the Companies' explanation of a process they could not substantiate with their own records, the auditor received different statements from IOs about their use of company fuel. Some IOs said they used company fuel, some said they did not, and two later appeared to very generally retract or adjust their original evidence about not using company fuel after having been approached by their employer.[2] For the reasons set out in the Decision and here, I prefer the evidence of those IOs who said they did not use the Companies' fuel, and the two vague and qualified IO "retractions" do not change my conclusion.

36. Nor do I require an oral hearing to determine breaches of section 28(d) of the *Act* (or section 1(h) and (j) of Appendix A of the 2024 CTS licence). The idea that drivers were intimidated and/or coerced to keep the Companies' unjustified deductions a secret was put to the Companies in the AC Audit Report and the Companies had an opportunity to respond in writing. At paragraphs 62 - 65 of the Decision, I summarized the Companies' response: they did not outright deny they intimidated or coerced the drivers but said they were uncertain why some of the drivers would mispresent the facts to the auditor. The Companies have since expanded on their explanation and, for the reasons set out below, their explanation, even if I accepted it, is not helpful to them

37. If the Companies are asking to attend at an oral hearing where I question the drivers or that they be provided an opportunity to cross examine the drivers with respect to section 28, I would also reject such request for the reasons set out in this section.

38. I am also mindful that the caselaw cited by the Companies on the level of procedural fairness required involves the economic interests of individuals – not corporate entities.

Opportunity to respond

39. I am not persuaded that the Companies were denied relevant material affecting their ability to address whether they breached s. 28 of the *Act* or section 1 of Appendix A of the licence. Interview notes are not generally reviewed by the Commissioner in the decision-making process, and I did not review any in this case. Indeed, I do not know if there are any beyond the working papers included in the Audit Reports. The Audit Reports identify the IOs the auditor spoke with and summarize their explanations of

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[2] In an email dated October 14, 2025 addressed to the OBCCTC registrar, IO B.K. wrote to clarify that "during my employment with AC transport, I use to take fuel from their yard and sometimes I take it from my own personal card, its been long since my employment is finished with AC, I don't actually remember on which day I took it from yard but I use to take fuel from yard when needed. Auditor called me few days back regarding this matter and I said what I remembered at that moment but then AC contacted me about this that I mispresented the information and I deeply dig in my 2021 June fuel history, I found out that I have taken fuel from yard I sincerely apologize for giving wrong information without checking it from my end."

In an email dated October 10, 2025 addressed to the OBCCTC registrar, IO J.D. stated: "i heard from the company that someone said i give wrong information about ac transport to an auditor. i respect ac transport a lot. i have been working with them for 17 years and never had any problem. also, my port fees are paying by ac from long time till now. i am thankful for that. i take fuel most of the time from ac yard, sometimes from outside with my personal card, same like other owner-operators. yard fuel is cheaper. on my pay cheques, i always see correct fuel deductions. never any issue. for parking also, ac charges me $150. market price is around $300now a days. ac transport is helping me in many ways financially, i am very happy working with them and being proud to be their old owner operator."

why they did not complain about their fuel deductions over the course of their employment. I accepted that evidence after considering the Companies response to the Audit Reports.

40. Additionally, my findings – both broadly and in relation to s. 28 – are not solely based upon the IOs' statements to the auditor. After determining that the Companies were improperly deducting fuel costs from IO compensation, the question before me was why the improper fuel deductions persisted over such a long period of time without an earlier complaint to the OBCCTC. I considered the Companies' statement that they were "uncertain" why some IOs would deny using company fuel and their assertion that this practice had occurred "many years without a complaint." I compared the Companies' position against the Companies' modified records and a wage statement provided by an IO. I also considered that one IO (and later another IO) provided the auditor with personal fuel statements. I also considered the Companies' responses to the Audit Reports, their apparent engagement with two IOs about their evidence to the auditor (now confirmed in the Companies' submission in response to the Decision), the language of the two October 2025 IO emails, and the earlier evidence that IOs feared for their job. Based on all of this, I found that the Companies intimidated or coerced the IOs, first in order to take unauthorized deductions over a period of many years and again by asking two IOs to correct earlier evidence.

Bias

41. The Companies state that the Decision goes "well beyond the evidence" and "assigns only the worst of intentions to the Companies." They say that the "speculative nature of the conclusions" and the "failure to deal with contrary evidence" suggests a predetermined mind set.

42. They appear to say as much because it is not clear that there were two drivers with supporting evidence of having paid for their own fuel. However, in the Decision, I identified two drivers (one from Amalgamated and one from AC) who advised the auditor they did not use the Companies' fuel and were able to provide personal fuel receipts – see paragraphs 25 and 51.

43. The Companies also allege bias or appearance of bias because the Decision does not indicate why little weight has been given to the two (of five) AC IOs and the two Amalgamated IOs who indicated they did use company fuel. This is addressed in the Decision and above.

Fuel Deductions

44. The Companies maintain that the circumstances surrounding the fuel deductions do not reasonably lead to the conclusion there was a scheme to deduct monies from the IOs' pay cheques under the false pretense that the IOs were using company fuel. They say that that all (later, some) of the IOs used company fuel (later, at least from "time to time") which was properly deducted from their pay and, but for inadequate record keeping, the Companies would be able to demonstrate as much.

45. The Companies offer an explanation for the similarity in the percentage deducted from the IOs, deny they altered any payroll records and argue that a comparison of the fuel invoices issued to the Companies from third party providers and statements from some IOs that they used company fuel or used company fuel "from time to time" is sufficient to establish that the Companies consistently

deducted the correct amount for fuel from IO compensation. These submissions are addressed in order below.

Similar work and travel account for similar percentage deductions

46. The Companies argue that the similarity in the percentage deducted from each IO for fuel is an irrelevant coincidence. They state that they have few major clients and the IOs, particularly JD and RB, "could often start their days together and work the same, if not similar routes, during the workday."

47. I am not persuaded by this. The Companies reference only two IOs they say drove a similar route. They do not address the other IOs involved. Nor do they provide any corroborating evidence of the reasons they advance for the two IOs they reference. They could have provided, for example, electronic trip sheets, GPS data, or fuel economy ratings for each IO truck.

48. In addition, the Companies' explanation that these drivers routinely serviced the same customers during the same times, is not consistent with the different percentages of fuel deducted in the months immediately following each month in the Audit Period as outlined in paragraph 88 of the Decision. At paragraph 89 of the Decision, I found it highly improbable that the auditor would have coincidentally selected 17 months during the respective Audit Periods during which the same rounded percentages were deducted and that the same percentages would not have been deducted in the other months in the Audit Scope.

Cancelled cheques show payroll records not altered

49. The Companies' submission in response to the Decision includes cancelled cheques issued to the drivers during the Audit Periods in amounts matching the amounts listed on the drivers' wage statements. The Companies argue that these demonstrate that "no changes have been made to the records as they match the wage documentation previously provided to the Commissioner."

50. I am not persuaded that the cancelled cheques support the Companies' argument that they did not manipulate the payroll records. At paragraph 47 of the Decision, I compared wage statements. provided by B.C. against those provided by the Companies for August 2025 and acknowledged that the two statements showed the same net amount of $10,526.40. The fact that the Companies have produced a cancelled cheque for B.C. in the amount of $10,526.40 does not speak to whether their wage statement for B.C. is to be preferred or to prove their wage statement was not altered. At paragraphs 90 to 92 of the Decision, I explained why I preferred the wage statement provided by B.C. over the evidence provided by the Companies. The Companies' submission now does not even address that analysis and my view has not changed.

Company-wide fuel invoices evidence of IO use of company fuel

51. The Companies also argue that the cancelled cheques and the fuel invoices the Companies have provided in response to the Decision are consistent with the evidence provided by some of the drivers that they used company fuel and for the Commissioner to find otherwise is “unreasonable.”

52. Mr. Cheema and Mr. Bapla, both directors of both of the Companies, provided evidence in response to the Decision via statutory declarations. Mr. Bapla states that AC purchased diesel fuel at a discount and generally sold the fuel to its IOs “at cost, without accounting for the cost of administration.”

53. Additionally, the Companies provided invoices from Columbia Fuels between January 2025 and February 2026 which they say show a significant drop in fuel usage since September 2025 (the first month the Companies stopped drivers from using company fuel) and demonstrates that “at least some of the IOs were using the fuel tank at the Companies’ yard to refuel their truck” prior to that time.

Month	Litres (Clear Diesel and B5 Biodiesel)
January 2025	27,452
February 2025	54,054
March 2025	48,124
April 2025	51,575
May 2025	64,182
June 2025	52,395
July 2025	43,542
August 2025	41,832
Monthly Average	**47,895**
September 2025	30,218
October 2025	43,058
November 2025	34,074
December 2025	31,653
January 2026	37,448

February 2026	21,156
Monthly Average	**32,939**

54. I do not find the Companies' comparison of overall fuel consumption evidence that the IOs used company fuel. The invoices and the averages calculated by the Companies do not appear to account for the cyclical nature of the drayage sector, with August through December typically being the slower season. On a year over year comparison, the Companies' fuel usage in January 2025 (27,452 litres) (when the IOs allegedly used company fuel) is lower than the fuel usage in January 2026 (37,448 litres) (when the Companies say this practice had stopped). I also note that according to OBCCTC records Amalgamated lost one company tag in September 2025 and the VFPA scorecard indicates that AC had an average of three unutilized trucks between September 2025 and February 2026 which could also reasonably account for the reduction in the Companies' fuel. I also note that the bank statements provided by the Companies show a number of payments to "Motion Fuel" that do not appear to correlate with the invoices from Columbia Fuels, leaving open the possibility that the Companies had another fuel supplier, which could also account for the reduction (if any) in Columbia Fuels' invoices.

IO "retractions"

55. Mr. Cheema's evidence, via his statutory declaration #1, is that he spoke to J.D. and B.S. after reviewing their evidence as reported in the Audit Reports because he understood that both "had at one time, or another utilized the fuel from the fuel tank kept in AC's yard." Mr. Cheema states that J.D. denied telling the auditor that he "never used the [company] tank" and B.S. acknowledged that "he had spoken to the Commissioner."

56. Mr. Cheema does not suggest that either IO resiled from their statements to the auditor that they pay for their own fuel and indeed J.D. and B.S.'s October 2025 emails are not clear retractions.[3] Mr. Cheema does not mention if he understood that S.S. and B.S. used the Companies fuel "at one time, or another." Nor does Mr. Cheema address the fact that B.S. advised the auditor that he used his own fuel and provided his own personal fuel receipts.

57. I did not find, in the Decision, that the IOs "never used the [Companies'] fuel" as suggested by the Companies. At paragraph 23 of the Decision, I found that the Companies consistently subtracted substantial amounts of money, characterized as IO fuel costs, from IO compensation. The Companies were unable to establish that their IOs used company fuel in the amounts deducted. Mr. Cheema's recollection that two IOs used company fuel "at one time, or another" would not change my assessment even if I accepted that his recollection was accurate.

[3] The language of these emails is set out in footnote 2.

58. Mr. Cheema's understanding, as expressed in statutory declaration #1, is inconsistent with the Companies' initial response to the Audit Reports. Initially, the Companies alleged S.S. misrepresented the true nature of the fuel receipts he provided to the auditor and said that they did not understand why some of the drivers would say that they did not use company fuel. The Companies now appear to concede that some IOs paid for their fuel personally and used company fuel "from time to time." Mr. Cheema's ability to now "understand" why some IOs (including J.D. and B.S)[4] stated they paid for their own fuel appears to be a further attempt to manage, or account for, evidence from the IOs to fit the Companies' changing narrative as described in the Decision.

59. The significant amounts consistently deducted without any supporting records, the improbable similarities in the amounts deducted, the initial statements by some drivers that they paid for their own fuel (some supported by personal fuel receipts), the vague and qualified "retractions" by two IOs after one of the Companies' owners spoke with them, the lack of any explanation for the inconsistent payroll records, and the substitution of other deductions when the scheme was unravelling all lead me to conclude that the deductions were not legitimate. To find otherwise would involve concluding that at least six IOs (two of whom provided personal receipts) misled the auditor about using their own fuel in response to her inquiries.

<u>Section 28(d) and section 1(h) and (j) violations</u>

60. The Companies concede that they spoke with two IOs after receiving the AC Audit Report but deny that this amounted to coercion or intimidation pursuant to section 28(d) of the *Act*. They also deny that they instructed their IOs to misrepresent anything to the Commissioner during the four years covered by the Audit Scope.

61. In their statutory declarations, both Mr. Gupta and Mr. Cheema state that they did not encourage any driver to make any misrepresentations to the Commissioner and did not coerce or threaten any driver. The Companies also say that the directors have been characterized as "hunting" for the identity of the IOs who reported purchasing their own fuel and reject that characterization because the Audit Reports reveal the identity of the IOs.

62. The Companies rely on definitions of coercion and intimidation from a Black's Law Dictionary without citation, so I am unable to verify the definitions provided. Given the broad remedial approach required by s. 8 of the *Interpretation Act*, I adopt a broader interpretation of the two terms.

63. Miriam Webster's Online Dictionary[5] defines coercion as:

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[4] J.D. and B.S maintained they paid for their own fuel even in their October 2025 "retraction" emails.
[5] COERCION Definition & Meaning - Merriam-Webster

the use of express or implied threats of violence or reprisal (as discharge from employment) or other intimidating behavior that puts a person in immediate fear of the consequences in order to compel that person to act against his or her will.

64. The same dictionary[6] defines intimidation as "the state of being intimidated" and defines intimidated as:

    affected or held back by feelings of fear or timidity

    Section 28(d) of the *Act* is a broad prohibition against coercion or intimidation of a trucker with respect to any "complaint, inspections or investigation" (including audits) that may be or has been made under Part 4. It offers protection to drivers at a time when information they provide – or may provide – may be averse to the interests (economic or otherwise) of the licensee.

65. Rarely will coercion or intimidation be admitted rather than drawn from inferences based on circumstances. For the reasons set out in the Decision and here, the circumstances strongly suggest that the IOs were, explicitly or implicitly, influenced, or leaned upon, not to disclose what was happening over the years that the Companies were improperly deducting money from their pay cheques.

66. The Companies address the breaches of section 28 only as they relate to the October 2025 email "retractions" from the two IOs. They do not address my findings that the IOs did not come forward during the Audit Scope period (a span of four years) because they were fearful for their jobs or that the IOs were encouraged to mislead the auditor about their use of company fuel. IOs reported to the auditor that they were told not to be truthful with the auditor and that they feared for their jobs. At paragraphs 86 to 96 of the Decision, I set out the facts and the circumstances that led me to find that some of the drivers were intimidated and encouraged to mislead the auditor, and the directors' blanket denials do not change my view of this.

67. The example of "discharge from employment" cited in the definition of "coercion" above recognizes the power imbalance inherent in employer/employee type relationships such as the one between the Companies and the IOs. I am satisfied that that the Companies, who had the power to terminate and otherwise negatively affect these IOs, made these IOs fearful, whether with express or implied threats, that they could lose their jobs for reporting the deductions. In my view this meets the definitions of "coercion" and "intimidation."

68. I also remain convinced that there were elements of intimidation, coercion and misrepresentation around the two October 2025 "retraction" emails. Mr. Cheema's statutory declaration #1 confirms

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[6] COERCION Definition & Meaning - Merriam-Webster

that these two IOs wrote the Commissioner at his urging. While not every request by an owner of its employees (or dependent contractors in this case) will constitute intimidation and/or coercion, I must consider the context and the balance of probabilities. At the time of Mr. Cheema's conversation with the two IOs, the Companies were aware that serious accusations – including fraud and intimidation of drivers – had been raised and they knew, or ought to have known, that they were at risk in part because some of the drivers denied using company fuel and the Companies did not have evidence supporting the fuel deductions they had been making for nearly four years. Mr. Cheema, a director and owner, initiated conversations with two IOs he understood had provided damaging information to the auditor about their fuel usage. Meeting with each IO – including one who reported, to the Companies' knowledge, that "AC is ripping off their drivers" -- and asserting that he understood the two IOs use the Companies fuel from "time to time" and encouraging them to change their evidence was reckless at best. No doubt Mr. Cheema wanted to minimize the significance of the unsubstantiated payroll deductions and was motivated to encourage each to comply with his request for this reason.

Proposed Penalty

69. The Companies also argue that the Commissioner's proposed administrative penalty fails to consider the following:
    a) *That without a Licence the Companies will essentially be out of business;*
    b) *If the Licence of the Companies is taken away, the Companies will also lose their customers/clients;*
    c) *The Companies have made significant investments;*
    d) *The Companies long-term contracts will be disturbed;*
    e) *Licence cancellation will also impact on the 51 employees of the companies, including drivers directly and their families*

70. The Companies argue that the proposed cancellation of their licences is inconsistent with the principles set out in <u>Smart Choice Transportation Ltd.</u> (CTC Decision No. 21/2016) and ignores the principles of "proportionality and parity." Specifically, the Companies argue that the Decision fails to explain why the proposed penalty best reflects the legislature's intention, fails to consider other available penalties and fails to strike a balance between the public purpose of the *Act* and the impacts on the Companies, their employees and their customers.

71. In support of this submission, the Companies attach a number of affidavits from employees (including company drivers) and payroll records, income statements, time sheets, and compliance forms.

Proportionality

72. The Companies say there is no basis for finding intentional manipulation and falsification of their payroll records in order to consistently underpay their drivers and that there is no basis for finding

coercion or intimidation of their drivers in order to maintain, and then cover up, the underpayment. The Companies say that their failure to pay the drivers the regulated rates was merely due to poor record keeping and they have now paid their drivers all money owing. Based only on their admitted breaches, the Companies argue that the proposed penalty is disproportionate to the offence.

73. The Companies' submissions in response to the Decision have not changed my findings. Accordingly, their submissions on proportionality are somewhat misplaced. For the reasons set out in the Decision and here I believe that licence cancellation is proportionate to the severity and magnitude of the contraventions in question.

74. The *Act* includes significant penalties (including cancellation) because of the impact non-compliant activity has on the public interest. The public interest is served when there is labour stability within the drayage sector and when there are no disruptions to a vital part of Canada's supply chain. This can only be achieved if the Commissioner is able to ensure compliance with the *Act*, *Regulation* and licence, which, in some cases, may require removing licensees who have been seriously non-compliant over a long period of time and who do not appear to be capable of change from the sector altogether.

75. The *Act* was informed by the 2014 "Recommendation Report – British Columbia Lower Mainland Ports" prepared by Vince Ready and Corinn Bell ("Ready/Bell Report") following the signing of the Joint Action Plan that ended the last labour dispute in 2014. The Ready/Bell Report discusses the importance of ensuring drivers come forward with complaints and the consequences that should be imposed on licensees who discourage drivers from doing so:

> It is a widely held view that drivers who come forward to report a non-payment, undercutting, or kickbacks are fearful about losing their jobs or suffering other negative employment consequences. We recommend that this reality, whether it be real or perceived, be addressed through Regulation and we propose that such Regulation provide meaningful avenues for the auditors and/or the expedited adjudicator(s) to impose the strictest of penalties in the face of evidence of retaliation or retribution.[7]

76. As I stated in paragraph 108 of the Decision, sections 27 and 28 of the *Act* provide some of this recommended protection, as does section 34 of the *Act*, which authorizes the Commissioner to cancel a license. Based on the Ready/Bell Report, the legislature's inclusion of sections 27 and 28 and the availability of licence cancellation in the *Act*, I consider licence cancellation here consistent with the legislature's intent.

77. As set out below and in the Decision, I have considered the range of sanctions available and the effect of licensee cancellation on the Companies, their owners and employees.

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[7] Recommendation 6 (E) Dispute Resolution and Audit Processes

The seriousness of the company's conduct

78. The Companies argue that the seriousness of the conduct should be confined to the failure to maintain proper records as there is no evidence to support breaches of s. 28 of the *Act* and Appendix A section 1(h) and (j) of the CTS licence and the amount of money owing was not deliberately withheld.

79. For reasons set out above, I have not changed my findings in this regard. I believe licence cancellation is warranted based on the seriousness of the breaches, including but not limited to the large amount of money withheld from the drivers, the deliberateness of and the obfuscations around the deductions, and the breaches of s. 28 of the *Act* and section 1 of Appendix 1 of the licence. Each of these are significant and serious breaches in and of themselves; the Companies' continued inability to admit responsibility for them makes them even more concerning.

The harm suffered by driver(s) as a result of the company's conduct

80. The Companies argue that the evidence does not support the proposed penalty because the Commissioner's assessment of the impact on the drivers at paragraph 108 of the Decision is unreasonable and speculative and should have been determined by a proper inquiry into the issue.

81. I accept the auditor's evidence that some of the IOs were fearful about coming forward. This makes sense in the circumstances. The drivers' failure to come forward in spite of the amounts being deducted from their compensation is consistent with their statements to the auditor that they feared losing their jobs. Aside from any psychological harm, there clearly was prolonged economic harm to the IOs given the amount of money deducted and the length of the deductions. Any psychological harm is secondary to the financial harm; the financial harm alone, and in particular, warrants a serious penalty.

82. The Companies also argue some of IOs admitted to using the fuel and "the system was set up to benefit the IOs by allowing them to share in AC's wholesale fuel purchased." As set out above, I do not accept that the IOs consistently used company fuel, and there is no evidence of any benefit to IOs beyond Mr. Gupta's assertion. The Companies have provided no evidence the IOs were provided fuel at a discount – let alone what rate they were charged – and a "fuel discount" was not included in the discounts the Companies identified for their IOs on the wage statements discussed at paragraph 48 of the Decision. Additionally, if f the Companies were actually providing "discounted fuel" to the benefit their IOs, they could have started keeping proper records of this after September 2025 instead of denying the IOs access to their "discounted fuel" after that date.

The damage done to the integrity of the Container Trucking Industry

83. The Companies take issue with my statement in paragraph 110 of the Decision that they were likely able to offer lower rates as a result of their misconduct. They say that this statement is unreasonable and speculative and they charge their customers rates that are comparable with those in the industry generally.

84. The Companies benefited financially in deducting fuel that that they did not in fact provide and it is reasonable to assume that this savings provided a competitive advantage over other licensees who did not engage in such practices. Even if it did not provide a competitive advantage here, the point is that in general unauthorized deductions may allow for rate undercutting which, along with underpaid drivers, contributes to industry instability.

85. At paragraph 110 of the Decision, I referenced the Ready/Bell Report which recommended the creation of the *Act* to protect against the rampant driver abuse in the container trucking industry.
I am cognizant of the authors' lament when they first proposed a wage system:

> We sincerely remain concerned that undercutting and gamesmanship will continue in this industry. In particular, we are concerned that, based on some of the scenarios presented to us over the course of the previous four months, companies and drivers will seek to find loopholes in the proposed wage system.

86. The gamesmanship engaged in by the Companies in precisely what the authors of the Ready/Bell Report were concerned about. The Companies first achieved the undercutting of wages by way of "fuel deductions." When those deductions came under scrutiny in the AC Audit Report, the Companies manipulated their records in order to avoid being discovered and substituted new deductions (i.e. "port fee" and increased "parking fee"). The Companies subsequently attempted to influence and discredit the evidence their drivers had given.

87. As set out in paragraph 111 of the Decision, under-compensation accomplished in this matter undermines trust and confidence in the industry. The compliance regime is predicated on proper record keeping and on the protection of drivers from retaliation when they come forward so that the Commissioner can ensure they are paid correctly. Licensees altering their records to disguise underpayment and intimidating their drivers to avoid being discovered must be appropriately penalized. Industry cannot be left with the impression that repayment of wages and an administrative fine are simply the cost of doing business.

88. Licence suspensions will be appropriate in some circumstances and are particularly helpful where a licensee has failed to comply with an order. Suspensions are less appropriate when the licensee in question does not seem capable of rehabilitation. Although severe, licence cancellation will at times be required to protect the integrity of the industry overall. As set out in more detail below, I believe that the industry will be better served by removing these Companies from the regulated container trucking

industry.

89. In Gulzar Transport Inc. and Jet Speed Transport Inc. (CTC Decision No. 06/2020) - Reconsideration, Commissioner Crawford warned licensees as follows:

> Licence cancellation is an available penalty in part because it is the most effective means of ensuring that licensees do not view penalties as just another cost of doing business. It also ensures that licensees engaged in rate undercutting, the primary mischief that the Act and Regulation were enacted to address, are prevented from operating in the industry where their conduct has been particularly egregious. The Act does not require, nor should licensees expect, that a licence cancellation will only occur after a series of graduated fines. If the circumstances of an audit warrant it, licences will be cancelled in order to protect the integrity of the Commissioner's enforcement program and fulfill the purpose of the Act.

90. I agree with this analysis. In cases like this, where there has been particularly egregious conduct, coupled with an inability to accept responsibility, licensees should not expect that penalties will be graduated.

The extent to which the licensee was enriched

91. The Companies maintain that "at least some of the IOs" used company fuel and therefore any enrichment is minimal. The amount of money the Companies held back for fuel costs is quantifiable on the evidence before me. The cost of fuel used by the IOs – if any – is not. The Companies were enriched by almost $400,000.

Factors that mitigate the company's conduct.

92. The Companies argue that the following ought to have been considered as mitigating factors in the proposed penalty:

    a) The Companies have admitted the fuel deductions cannot be maintained;
    b) The Companies have since taken steps to repay the IOs for the underpayments related to the fuel deductions;
    c) The Companies have stopped deducting fuel from the IOs pay;
    d) The effect of the proposed penalty on the Companies (including that it would bankrupt the Companies – "including causing the principals to lose their livelihood").[8]

The Companies continue to minimize their culpability regarding the fuel deductions. They were aware, or ought to have been aware, that their fuel deductions could not be maintained after reviewing the Audit Reports but they did not pay the drivers until they were ordered to do so in the Decision. I do

[8] Companies' submission, page 15.

not find compliance with an order to be a mitigating factor. I also do not find that the Companies have admitted that the fuel deductions cannot be maintained and have stopped deducting the cost of fuel from drivers who do not use company fuel to be mitigating factors. The Companies should not have been taking these deductions in the first place. And then, rather than immediately rectifying this upon being discovered, they instead provided self-serving and altered payroll records and encouraged IOs to "tell the Commissioner" that they had given the Commissioner incorrect information in an attempt to mislead the OBCCTC, further delaying payment to their drivers. The Companies also, when the fuel deductions came under scrutiny, substituted new deductions (i.e. "port fee" and increased "parking fee").

93. At paragraphs 117 to 119 of the Decision, I addressed the consequences of cancellation of the Companies' licenses on the drivers. The Companies' have now provided some additional evidence regarding the impact that the licence cancellations will have on their owners and employees, including statements from the owners, some evidence of the Companies' financial obligations, and sworn statements from some company drivers. None of this has changed my assessment. In fact, some of the Companies' new evidence has further convinced me of my initial findings.

94. The thirteen statutory declarations from company drivers urging the Commissioner not to cancel the Companies' licences are similarly worded and sworn before the same Commissioner for taking Affidavits on the same date (March 30, 2026). They all include the following statements: "I have not had any concerns or issues with [the Companies], in relation to my employment" and "I have received steady work from [the Companies], and I receive regulated hourly rates for my employment as a company driver" and "I am making this statutory declaration without any pressure from any person or entity, including [the Companies], and by my own volition."[9]

95. The common themes and language in the letters raise questions about how the declarations were obtained and their reliability. They are all signed on the same date that the company drivers who were owed money in accordance with the Decision acknowledged receipt of cheques from the Companies. I am unclear how some of the company drivers could state that they "receive the regulated rates" when they confirmed receipt of compensation for underpayment on the same day. Such a blatant misrepresentation demonstrates that the Companies are not capable of being truthful or at the very least are continuing to go to significant lengths to provide misleading and/or inaccurate evidence in their favour. Additionally, as set out above, the Companies' scheme was too obviously dishonest and contrived to dismiss as simply careless or coincidental and their persistent refusal to acknowledge this only confirms my view that a monetary penalty will not change their behaviour.

96. As set out in the Decision, I am aware that licence cancellations will impact the Companies' drivers.

However, this does not outweigh the importance of addressing the Companies' continued non-compliance, and the OBCCTC can assist drivers to find new work with other licensees as discussed at paragraph 117 of the Decision. Both company drivers and IOs should be able to secure work with licensees who secure the container trucking services work that once was done by the Companies.

97. In terms of the consequences of cancellation on the Companies themselves, the Companies say they are engaged in three specific lines of work (container trucking services, transloading, and long-haul) and provide a list of customers that they say will be lost if their licenses are cancelled. Mr. Gupta's statutory declaration states that cancellation will impact approximately 60% of their revenue and that the nearly $4 million in remaining revenue (based on 2025 revenue) from their long-haul work will be insufficient to repay their callable debts of over $300,000 and their unbreakable leases (including a lease for a Jaguar F-Pace with a final payment date of December 2031). Mr. Gupta affirms that he does not believe "AC could continue to be a viable business without the CTS portion of our revenue" but does not mention a similar prognosis for Amalgamated.

98. In terms of the consequences to the owners, Mr. Cheema and Mr. Bapla state that each is a director of AC and Amalgamated and has been in the trucking industry for more 20 years. Both affirm that each is the main source of income for their respective families of four and support their respective wives and their respective adult children.

99. I am aware of the severity of the proposed penalty and the impacts that licence cancellation generally has on a company and its owners, but I note that the loss of a CTS licence does not prevent a company from performing container trucking services in the Lower Mainland that do not require marine terminal access or from performing long haul work. There are many trucking companies in the Lower Mainland operating without a container trucking licence and there are many former licensed companies who have continued to operate after licence cancellation. I am not persuaded that loss of a CTS license automatically means the death of a company generally or in the cases of AC and Amalgamated, and I am not convinced that the two owners would be entirely without an income if the licensees are cancelled.

100. In this case, the assertion that cancellation will bankrupt the Companies and/or cause the principals to lose their livelihoods is also not fully supported. Mr. Gupta's statutory declaration fails to explain why AC would be unable to pay its debts with $4 million in remaining revenue or why it could not engage in unlicensed work. I was also not provided any evidence that the licence cancellation will have a similar impact on Amalgamated although I generally understand that AC and Amalgamated are integrated. Regardless, I am not persuaded that the Companies' customer retention concerns, debt obligations or the effect on the income of the Companies' owners outweigh the considerations weighing in favour of cancellation.

101. I continue to be of the view that licence cancellation is the most appropriate remedy. The owners

understood that the Companies' licences could be jeopardized by violations of the *Act* yet committed multiple breaches of a long period of time and persistently engaged in a cover up of these practices. As set out in more detail below, the Companies also still minimize their breaches as "poor record keeping."

The Company's past conduct

102. The Companies argue that it is inappropriate to consider previous decisions issued against the Companies as "this is the first time that the Companies will face a penalty, and they have a generally good compliance history."

103. I considered the Companies' past infractions in proposing the penalty. I do not agree that past infractions should not weigh against the Companies simply because the former Commissioner did not impose a penalty. In Amalgamated Transport Systems Ltd. (CTC Decision No. 2/2015) and AC Transport Ltd. (CTC Decision No. 03/2015), the Commissioner exercised his discretion during a period of amnesty for voluntary compliance[10] and did not impose a penalty in part because the Companies generally cooperated with the auditor and "paid the amount found to be owing by the Commissioner's auditor immediately."[11] In this case, the Companies did not pay their drivers until well after the auditor had identified the breach and only after an order was issued.

The need to demonstrate the consequences of inappropriate conduct to those who enjoy the benefits of having a CTS licence and *the need to deter licensees from engaging in inappropriate conduct*

104. The Companies argue that in this case a monetary penalty would meet the objective of deterrence because there are no previous failures to pay drivers and/or to provide records. They also say that there is no likelihood that their failure to pay their drivers would continue as in other cases where cancellation was imposed.

105. I do not agree that the Companies have not previously been found to underpay their drivers. While the Commissioner did not assess a penalty in Amalgamated Transport Systems Ltd. (CTC Decision No. 2/2015) and AC Transport Ltd. (CTC Decision No. 03/2015), he did find that the Companies had underpaid their drivers. As previously stated, there was a general amnesty in place to encourage compliance and this likely explains why the Companies were not issued a penalty.

106. I am not persuaded by the relevance of the Companies' argument that it has not been previously found in breach of record keeping requirements. For reasons set out in the Decision, and here, I do not accept that the breaches were the result of poor record keeping.

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[10] OBCCTC Bulletin, "Last Call for Voluntary Compliance" December 11, 2015.

[11] Amalgamated Transport Systems Ltd. (CTC Decision No. 2/2015), paragraph 18 and AC Transport Ltd. (CTC Decision No. 03/2015) paragraph 16.

107. Most importantly, and for the reasons set out in paragraphs 92-95, I am not persuaded by the Companies' argument that they are not likely to reoffend.

108. The Companies argue that the proposed penalty would effectively "bankrupt the Companies" and general deterrence cannot be used to affect someone's livelihood, citing to *Walton v. Alberta* (Securities Commission), 2014 ABCA 273 (Alta. C.A.) at para. 154 and other cases. I do not accept that *Walton* stands for this proposition and note that most of the cases cited by the Companies concern individuals not corporations.

109. More importantly, I am not cancelling the Companies' licences solely for the purposes of general deterrence. In circumstances such as these, the severest penalties are consistent with the purposes of the legislation. While penalties are intended to have a remedial purpose, in this case, the Companies' continued dismissal of the fuel deductions as merely poor record keeping, their efforts to hide wage theft through their payroll record manipulation, their efforts to substitute one "claw back" for another and their efforts to coerce and correct their drivers both before and after the Audit Reports were issued demonstrates the need for license cancellation. In addition, as set out above, the Companies' continued inability to admit responsibility for the serious deception suggests that a lesser penalty would not necessarily remediate these licensees. I do not accept that these Companies will be deterred from continued contraventions by licence suspension or a significant fine.

Orders made by the Commission in similar circumstances in the past.

110. The Companies identify a series of previous decisions between 2016 to 2021 where monetary penalties up to only $50,000 were issued for underpayment of wages and for breaches of section 28 of the *Act.*

111. As set out in the Decision at paras 125 to 129, licence cancellation is not uncommon on similar facts.

112. The Companies argue that the Commissioner relies improperly on <u>Gulzar Transport Inc. and Jet Speed Transport Inc.</u> (CTC Decision No. 12/2019) as the cancellation in that case was changed to a monetary penalty on reconsideration. I am aware the licence cancellation in that case was reduced to a monetary penalty of $500,000, but that was the only outcome available since the licence cancellation became moot. In other words, the Commissioner issued the maximum penalty available to him given the circumstances. In this case, there is no issue of mootness.

113. The Companies also argue that the Commissioner's reliance on <u>Pro West Trucking Ltd.</u> (CTC Decision No. 14/2024) - Decision Notice is not appropriate as "there were more factors [in that case] that led to the cancellation of the company's licence."

114. At paragraph 125 of the Decision, I addressed the differences between decisions involving underpayment of wages and altering of records. Most of the decisions cited by the Companies do not involve breaches of section 28 of the *Act* or s. 1(h) and (j) of Appendix 1 of the licence.

115. Regarding the Companies' submissions on Rideway Transport Ltd. (CTC Decision No.09/2021), I do not agree with the Companies that the Commissioner found in that case there was a breach of section 28 of the *Act*.

116. Regarding the Companies' submissions on Aheer Transportation Ltd. (CTC Decision No. 17/2018), the Commissioner imposed a $50,000 penalty and ordered the licensee to stop its breach of section 28(a) of the *Act* after it was found that the licensee failed to dispatch the driver following a complaint that he was not paid for two consecutive months. While I agree that such a breach is a serious matter, it is not similar to the consistent and protracted breaches in this case, which extended over four consecutive years while the Companies engaged in consistent and coordinated efforts to undercompensate the drivers and manipulated records and intimidated their IOs to keep from being discovered – all of which the Companies still refuse to admit.

Conclusion

117. I remain of the view that the Companies cannot be allowed to continue to participate in the regulated drayage sector. The Companies undercompensated their drivers over four years in amounts exceeding $300,000. They went to great and repeated lengths to hide their underpayment of wages and made repeated attempts to enlist their drivers in these efforts – including attempts as late as March 30, 2026. The Companies continue to misrepresent the facts and refuse to take responsibility for their contraventions. All of this indicates to me that the gamesmanship will continue and that industry cannot be assured that the drivers will not be underpaid and then enlisted in the cover-up of the licensee's contraventions again.

118. I am not persuaded to reduce or refrain from imposing the proposed administrative penalty. Having carefully considered the Companies' submission, and for the reasons set out here and in the Commissioner's Decision, I order that AC and Amalgamated' s CTS licenses (24-049) and (24-059) be cancelled two weeks from the date of this decision notice.

119. The Companies may request a reconsideration by filing a Notice of Reconsideration with the Commissioner not more than 30 days after its receipt of this Decision Notice. A Notice of Reconsideration must be:

a) made in writing;
b) identify the decision for which a reconsideration is requested;
c) state why the decision should be changed;
d) state the outcome requested;

e) include the name, an address for delivery, and telephone number of the applicant and, if the applicant is represented by counsel, include the full name, address for delivery and telephone number of the applicant's counsel; and
f) signed by the applicant or the applicant's counsel.

120. Despite the filing of a Notice of Reconsideration, but subject to section 39(2) of the *Act*, the above order remains in effect until the reconsideration application is determined.

121. This Decision Notice along with the Commissioner's Decision will be published on the Commissioner's website.

Dated at Vancouver, B.C., this of 9th July 2026.

Glen MacInnes
Commissioner