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Canadian Association of Insolvency and Restructuring Professionals
Association canadienne des professionnels de l'insolvabilité et de la réorganisation

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RE: CAIRP Comment - Enhancing the Wage Earner Protection Program Consultation

Mr. Duff,

We are writing in response to your request for submissions concerning the Consultation Document titled "Enhancing the Wage Earner Protection Program" ("**Consultation Document**").

The Canadian Association of Insolvency and Restructuring Professionals ("**CAIRP**") is the national not-for-profit organization that represents approximately 1,000 insolvency and restructuring professionals in Canada as well as over 500 articling, life and corporate associates. Over ninety percent of Licensed Insolvency Trustees ("**LIT"**), licensed under Canada's *Bankruptcy and Insolvency Act* ("**BIA"**)[1] are members of CAIRP.

LITs act as trustees in bankruptcy, receivers, financial advisers and monitors under the *Companies' Creditors Arrangement Act* ("**CCAA"**).[2] LITs have been involved in every major insolvency and restructuring filing in Canada and, as you know, LITs are the cornerstone for the effective functioning of the Wage Earner Protection Program ("**WEPP"**).

Our comments herein aim at improving the efficiency and fairness of WEPP.

As preliminary comments, we must stress that in view of the tight timeframe, CAIRP has not had the opportunity to undertake a survey of its members to gauge their views on the questions raised in the Consultation Document. Consequently, CAIRP cannot affirm that the comments herein represent the views of all its members. The response herein was developed by a committee of volunteers from various types of practice and was reviewed by the Executive Committee of CAIRP. Considering all this, CAIRP is satisfied that the views expressed herein are consistent with the views of many of its members.

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1 *Bankruptcy and Insolvency Act*, RSC 1985, c. B-3, as amended.

2 *Companies' Creditors Arrangement Act,* RSC 1985, c. C-36, as amended.

BACKGROUND

Through a public consultation process, Employment and Social Development Canada ("**ESDC**") is requesting comments to assist with developing regulations that support the modifications to the *Wage Earner Protection Program Act* ("**WEPPA"**)[3] enacted in the *Budget Implementation Act, 2018, No.2* ("**2018 Budget**")[4] but not yet implemented. More specifically, ESDC is seeking comments regarding:

1. Extending the relief available for employees who have lost their employment in a restructuring proceeding (section 5(b)(iv) WEPPA) when the Court determines the prescribed criteria have been met (section 5(5) WEPPA);
2. Extending the relief available for employees who have lost their employment due to a bankruptcy of a foreign country employer who operates in Canada (section 5(b)(iii) WEPPA) when the Court determines the prescribed criteria have been met (section 5(5) WEPPA);
3. Payment of fees and expenses of trustees and receivers as contemplated in sections 22 and 22.1 WEPPA and sections 18 and 19 of the *Wage Earner Protection Program Regulations* ("**WEPPR**").[5]

In addition, ESDC is seeking input on two concepts that have been flagged by insolvency professionals as potential problem areas in the administration of the WEPP, namely:

4. The possibility that similarly situated employees could see a different result depending on the timing of payments to employees (i.e. payment of unpaid salaries before or after the bankruptcy or receivership point);
5. Difficulties in assessing whether a manager falls in the category of people who may not receive a benefit under the WEPP, due to the restriction in section 6(c) WEPPA.

COMMENTS

CCAA Business Restructurings - Sections 5(b)(iv) and 5(5) WEPPA

The following is intended to address the first three questions posed in the WEPP discussion paper:

1. What are the key factors that should be taken into account when determining whether a restructuring proceeding should trigger WEPP eligibility for employees?
2. Do you see any potential problems with requiring a court to make a determination of WEPP eligibility in these cases?
3. What type of guidance or information materials would be most useful to employees, employee representatives and insolvency professionals to ensure that this new eligibility is understood, and correctly applied?

As an initial comment, it is unclear whether the premise for additional relief is "Allowing for more timely WEPP payments to workers affected by a corporate restructuring, if the restructuring is likely to end in a bankruptcy or receivership;" (as noted on page 8 of the Consultation Document, and similarly, page 10) and/or as a way to cover employees who lost their employment due to a restructuring proceeding that is

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[3] *Wage Earner Protection Program Act*, S.C. 2005, c. 47, as amended.

[4] *Budget Implementation Act, 2018, No. 2*, S.C. 2018, c. 27.

[5] *Wage Earner Protection Program Regulations,* SOR/2008-222.

essentially an outright liquidation, referred to colloquially as "liquidating proposals" or "liquidating CCAAs" (as presented by ESDC in November 2018). Without a clear understanding of the intent, it difficult for CAIRP to propose ways to best deal with the legislation through regulations.

Consider that in a liquidating proposal or liquidating CCAA, bankruptcy is not necessarily a foregone conclusion, as there may be no benefit, and indeed there could be disadvantages to procuring a bankruptcy. In fact, if the proceedings effect a compromise of the debt, the insolvent employer may not qualify to become a bankrupt at some eventual future date, although the impact for the employees is the same – they lose their employment because of the insolvency of their employer.

If the purpose of the relief is as stated in the Consultation Document, LITs are faced with a potential fundamental problem. Both the BIA and CCAA contain requirements that the insolvency professional (trustee or monitor, as the case may be) identify and disclose situations where a plan or proposal is no longer viable and bankruptcy should ensue.[6] As such, a request for LITs to identify key factors that should be considered when determining whether a restructuring proceeding should trigger WEPP eligibility for employees, based on that premise, could be interpreted as a requirement for trustees/monitors to identify in advance situations that may breach their obligations under the BIA or CCAA.

If the objective of the relief measures is to assist employees who have lost their employment because of a restructuring proceeding that is essentially a "bankruptcy in disguise", the factors that should be considered in making this assessment could include the following:

- A number of employees are displaced. This may include:
  - Loss of employment by a group of employees representing a work unit (elimination of an entire department, section, activity);
  - Necessity for employees to relocate if they want to remain employed in the transferred business;
- Sale of assets of the debtor or transfer of assets that represent most of the assets of the debtor's "enterprise" (i.e. a component of a business that carries out an organized economic activity that could be considered self sustaining, either by itself or with administrative support).

It is important to point out that in circumstances where employment is lost because assets or a business were sold or transferred, it will be necessary to differentiate between those employees who lose their employment (who should benefit from the relief) and those employees who are simply transferred to a new employer (who should likely not be entitled to the relief, except where the employee is required to relocate an unreasonable distance i.e. different city, province, or country).

To address the second question, ideally the eligibility criteria for determining whether a restructuring proceeding should trigger WEPP should be made clear and straightforward, to avoid a need to seek the guidance/direction of the Court. A debtor commencing proceedings with a Notice of Intention to File a Proposal ("**NOI**") may only require a Court attendance after its creditors accept the proposal. In proceedings involving small and medium sized enterprises, the cost of an additional Court attendance may adversely impact access to a BIA restructuring. However, where the eligibility criteria for proceedings is not clear, allowing the Court to make such a determination should not cause significant issues. In these cases, the Court should be provided with a non- exhaustive and non-binding list of factors to consider, leaving the Court with a wide discretion to make the determination. There would be no need to attend Court if the sole criteria for determining the applicability of WEPP is whether employees are displaced as a result of the

[6] See in this regard 23(1)(d) CCAA, 23(1)(h) CCAA, sections 36(3)(c) CCAA, 50(1) BIA, 50.4(7) BIA, 50.4(9) BIA, and 65.13(4) BIA.

restructuring. This approach is both simple and promotes a more-timely payment to the workers affected by a restructuring.

Addressing the third question may be premature. The determination of what guidance documentation is necessary and most appropriate will be clearer and can be developed as the criteria are set.

As a final comment, it is important to note again that the process and objectives set by ESDC for extending the relief in situations where a restructuring proceeding occurs, aside from being unclear, suffers from a fundamental inequity. There is no reason to differentiate, in terms of available relief, between an employee who has lost his/her employment because the employer commenced a restructuring proceeding where the business was closed down, and an employee who has lost his/her employment because the employer is insolvent and can no longer pay the employee or the employee's severance or notice or other termination payment.

In line with this reasoning, we question the appropriateness of making the relief available to employees of a bankrupt business whose enterprise is sold and transferred to another employer who continues the employment (except, as noted above where the new employer constructively dismisses the employees by expecting them to travel an unreasonable distance to occupy the same position).

What the WEPPA seeks to protect is the loss of employment and the loss of income owed to the employee by the employer. If another employer becomes a successor employer and inherits the obligations of the former (bankrupt) employer such that the employee suffers no loss, it is questionable why the employee should be entitled to relief[7] and conversely, if an insolvent employer has to terminate 10% of its workforce in order for its operations to become viable, it is difficult to comprehend why the displaced employee would not be entitled to a benefit to replace the unpaid wages or notice or severance that cannot be paid by the restructuring business.

It may be appropriate to look carefully at the new name given to the legislation, namely "An Act to establish a program to provide for payments to individuals in respect of wages owed to them by employers who are insolvent".

Canadian resident employees displaced by foreign employer operating in Canada - Sections 5(b)(iii) and 5(5) WEPPA

The Consultation Document questions pertaining to this section are as follows:

4. How can we design WEPP regulations to ensure that employees working in Canada for a company which begins insolvency proceedings in a foreign jurisdiction can access the WEPP based on eligibility criteria that are fair, easy to understand, and administratively simple to implement?

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[7] In discussing this issue while preparing the present document, we noted there is seemingly no clear policy on this particular issue. It appears that in certain circumstances LITs have been advised by ESDC that a former employee would not be entitled to the relief under the WEPP if a successor employer exists, while in other circumstances a position was adopted whereby the fact that the employer is bankrupt and has obligations towards the former employees is sufficient to cause an entitlement to the relief under the WEPP, even though another enterprise may also be responsible towards the former employee for the payment of wages, benefits as a successor employer. The problem stems for the interpretation of whether the termination of employment, in section 5 of WEPPA and section 3 WEPPR is intended to be a termination of any employer/employee relationship regarding the employee's position, or a termination of the employment by the bankrupt or company in receivership. A further problem arises if the interpretation is the former, with situations where the employment terminates, but is subsequently re-commenced because of a sale of assets to someone who would be a successor employer. Whatever the position, the lack of clarity causes administrative problems for LITs.

5. Are there any risks associated with extending WEPP coverage to foreign insolvency proceedings? If so, what measures could mitigate such risks?
6. What type of guidance or information materials would be most useful to employees, employee representatives and insolvency professionals to ensure that the new eligibility criteria is understood, and correctly applied?
7. What would be the best way to inform the insolvency community and workers of the new WEPP eligibility criteria? are the key factors that should be taken into account when determining whether a restructuring proceeding should trigger WEPP eligibility for employees?

Before addressing these questions from the Consultation Document, we note three issues.

Firstly, the Consultation Document's use of Target as an example of a proceeding that would not qualify as being the equivalent of a bankruptcy or receivership under Canadian law is confusing. The parent company of the Canadian entity did not, to our knowledge initiate any insolvency proceeding in the US. The proceedings were directed to the Canadian operations only. The end result of the proceeding was that the business was liquidated and all employees terminated - the equivalent of a bankruptcy in Canada, all implemented under Canadian insolvency legislation.

Secondly, it is difficult to understand why the WEPPA revisions made through the 2018 Budget refer only to a recognition proceeding under sections 270 BIA and do not refer to Part IV of the CCAA, which are intended to mirror the provisions of Part XIII of the BIA. This apparent oversight leaves again a juridical void that can allow for a different treatment between employees that are similarly situated.

Thirdly, it should be pointed out that the relief being afforded is highly dependent on the goodwill of the insolvent foreign employer to appoint a foreign representative and there is no compelling reason to believe they would do that if there is a cost and no direct benefit to filer.

To address the questions asked in the Consultation Document, it is necessary to fully understand the ESDC's objective in making the relief available for employees of a company involved in a foreign insolvency proceeding. In our view, the intent should be to ensure employees resident of Canada are properly protected, regardless of whether they are employed by a Canadian or foreign employer. The objective, based on the Consultation Document, appears to be to protect Canadian employees who are impacted by insolvency proceedings in foreign jurisdictions, or to broaden WEPP coverage to include employees working for foreign companies operating in Canada. If that is the objective, the test should not be an arbitrary condition based on the legal status of the foreign company, but rather the ability of Canadian resident employees to compel the employer to pay an amount of eligible wages that is not being paid. If the employees lost their job and are owed eligible wages and the reason why the employees cannot obtain payment of these amounts is an insolvency, the relief should be available.

Otherwise, the conditions of application would become too difficult to ascertain and might be arbitrary and unfair, even if only because of the differences in the insolvency legislation of various countries.

By way of example, let us look only at the U.S., where both the bankruptcy and restructuring provisions are all part of the *Bankruptcy Code.*[8] Whether the proceedings in the U.S. represent a restructuring or an outright bankruptcy, the relief that is quoted is often a "363 sale", meaning a sale under the provisions of section 363 of the *Bankruptcy Code*. Section 363 is part of the administrative provisions of Chapter 3 of the *Bankruptcy Code*, and essentially allows the trustee of an estate to sell assets of the estate. In proceedings

[8] *U.S. Code*, Title 11

under Chapter 11 of the *Bankruptcy Code*, the debtor company is often (but not always) the trustee, and the insolvent estate forms a separate estate, such that the debtor who is acting as the trustee (the "debtor-in-possession") may have the right to sell assets, and often does. As such, a "363 sale" may be a liquidation through a bankruptcy or a reorganization by transferring an operating unit to a new corporate entity, and there is no significant difference between the two that comes out of the legislation.

The factors to consider are not the legal status of the foreign employer, but the status of the claim of the employees. It should be possible to ascertain whether the employees' employer is insolvent, and if so, whether it is reasonable to expect that the employees who lose their employment could compel payment of the unpaid wages, severance, notice or other termination pay that may be due to them. If the employees have not received the payment of amounts due to them and it is not reasonable to expect that they can compel payment of the balance, then the benefit should be available. If insolvency proceedings are thought to be essential, then the only criterion that should be considered is whether insolvency proceedings have been commenced in Canada or could be commenced in Canada under the provisions of Part IV CCAA or Part XIII BIA.

It should be pointed out that the relief afforded is highly dependent on the goodwill of the company to appoint a foreign representative and there is no compelling reason to believe they would do that if there is a cost and no direct benefit to filer.

Fees and expenses of the receiver or trustee

The questions asked for discussion in the consultation process are as follows:

8. In what circumstances do you think it is reasonable for the Government of Canada to pay the fees and expenses of trustees and receivers?
9. What documentation should a trustee or receiver be required to provide to demonstrate that they meet the conditions to seek Government payment of fees and expenses?
10. What criteria should be used to determine:
    - 10.1. Eligibility to receive payment of fees and expenses for the administration of an insolvent employer estate?
    - 10.2. Amount of payment that would be fair and reasonable?
11. Could revising the existing trustee and receiver payment formula have unintended effects? If so, what measures could minimize such concerns?

As a preliminary comment, establishing a base requirement that the insolvency practitioner cannot have a guarantee from a third party is a disqualifying factor for most insolvency files. Licensed Insolvency Trustees tend to be prudent, and as such will undertake a bankruptcy or receivership engagement where it is reasonably certain there are sufficient assets to cover the fees related to the engagement, or where a guarantee can be obtained. Licensed Insolvency Trustees may be willing to undertake an engagement where there is some risk involved but will customarily ask for some guarantee or indemnity in the event things are not as reported, or assets are not worth as much as originally thought, or other unforeseen problems are encountered. Such a guarantee or indemnity is customarily thought of as back up insurance that is not intended to be called upon. The existence of such a guarantee or indemnity itself does not mean that the fees will be recovered easily, as the trustee does not always have the luxury of time to verify the creditworthiness of the third-party guarantor or indemnifier. As such, a precondition that there be no available third-party guarantee before an indemnification can be available under section 22.1 WEPPA and sections 18 and 19 of the WEPPR is often a disqualifying factor that makes the legislative guarantee next to

worthless, in terms of the decision to undertake or not an engagement in an estate that has little or no assets.

In fairness, the Government of Canada should cover the fees relating to the preparation and filing of the various WEPPA related information. To avoid paying for inefficiencies, improve transparency and discourage bad behaviour, the reimbursement should be based on a strict formula that takes into consideration the number of affected employees. As a recommendation, the formula should include both a minimum guarantee amount plus a guarantee based on the number of claims, scaled to recognize economies from dealing with larger numbers of claims, such as $X for the first A claims, $Y (or perhaps $Y per claim) for the next B claims and $Z per claim for the remainder.

With regards to trustee and receiver fees for the general administration of estates, we believe these should be covered as a straight, standard entitlement that is triggered when all the following conditions are met:

- The number of affected employees is above a certain threshold (e.g. 5 employees). We understand the objective of the Government is not to provide a blanket indemnity to trustees or receivers in all cases, but only in those cases where there is a sufficient number of affected employees to justify the expense. Setting a base threshold below which a guarantee of payment is not available would both avoid offering a guarantee where it is needless and encourage LITs to take files where employees would be affected and would lose the benefit of the WEPP because no professional is prepared to take on the file.
- The realization from the assets is insufficient to pay for the costs of administration, after considering the costs to realize upon the assets and the amounts required to be paid to "super-priority" creditors ahead of the trustee's fees, as the case may be (for example, s. 81.3 claims, s. 81.2 claims, CRA deemed trusts, s. 81.5 claims, etc.).
- The indemnification should be in a set amount (for example, $5,000), and should be available to cover the shortfall in fees and disbursements related to the administration, which should be accounted for separately from the fees of the trustee related to the possession and realization process (which should be recoverable in priority out of the assets).
- Considering that the objective of this particular indemnification is access to professionals and that this access is usually limited only small to medium sized engagements, the indemnification could be made unavailable when the enterprise size is considered large (perhaps expressed through a number of affected employees above a certain threshold). Cases where the threshold is exceeded but where it is thought that the indemnification is still required to guarantee access to the relief, could be dealt with on a case by case basis.

The indemnification as calculated above would be made available by the Government to the LIT when the above conditions are met, upon presentation by the trustee of a draft statement of receipts and disbursements confirming there will be a deficit based on realizations to date and expected future realizations. The need and quantification of the indemnity can be confirmed by remitting to ESDC trustee's final statement of receipts and disbursements immediately after taxation by the court.

Recognizing the value of WEPP to all employees at risk of being displaced and not fairly compensated, if the government requires additional funding to assist with covering the related costs (including professional fees and expenses associated with administering WEPP), consideration could be given to implementing a small levy on WEPP payments to employees. This would ensure accessibility to WEPP by all those it was intended to assist, while spreading the costs across a broader base - secured creditors, Canadian public, and the employees it benefits.

Offsets

The question asked for discussion in the consultation process is as follows:

12. How do we ensure that non-WEPP payments received by individuals during insolvency proceedings are treated in an equitable manner?

It appears that the objective is to ensure all similarly situated employees receive the same payment, regardless of whether the insolvent employer, its banker or its directors decide to pay the unpaid wages before or after the bankruptcy or receivership.

At present, if an employee is owed $1,000 in wages, $2,000 in vacation pay and $8,000 in severance or pay in lieu of notice immediately before the bankruptcy, that employee could have total proceeds of $7,000[9] or $10,000 between his paid salaries and WEPP benefits, depending on the decisions made by the stakeholders regarding the payment of the claims. If the directors, worried about their statutory liability, can convince the insolvent employer and the bank to allow the payment of the unpaid wages and vacation, the employee would have received $3,000 from the insolvent employer pre-bankruptcy and would still be entitled to a $7,000 benefit from the WEPP, bringing his total proceeds received to $10,000.

If the decision is made not to pay any salary due immediately before the bankruptcy, the employee would receive a total benefit of $7,000 from the WEPP.

All that changed between these two situations is a decision to pay or not to pay arrears of salaries due pre-bankruptcy, and a consequential depletion or non- depletion of the bankrupt estate.

To avoid this imbalance, we can envisage two possible solutions:

- Setting the cap for the claim payable under the WEPP sufficiently high so that the employee's amounts due are covered in any event.
- Setting the cap to vary based on all amounts earned and paid during the period for which the benefits are intended (six months before the bankruptcy, receivership, proposal, notice of intention, CCAA initial order, etc.).

The second suggested solution is more complex in its application, but is likely the better option nonetheless. The first option would require a constant readjustment of the cap and could result in a significant increase in the benefits paid. The second option would allow for a cap that is higher in cases where amounts have not been paid pre-bankruptcy and lower if the amounts have been paid pre-bankruptcy, thereby alleviating the imbalance.

Excluded managers

The questions asked for discussion in the consultation process is as follows:

13. Do you recommend revising the current definition of 'excluded manager' to improve clarity? If so, what criteria should be considered in developing a revised definition?

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[9] Actually, 7 times the maximum weekly insurable earnings under the *Employment Insurance Act*, or $7,148 as of February 2018. All amounts have been rounded to make the text lighter.

14. What type of guidance or information materials would be most useful to employees, employee representatives and insolvency professionals to ensure that any potential new eligibility definition is well understood, and properly applied?

Prior to addressing these questions, it might be necessary to revisit the objectives sought in the restriction set out at section 6(c) WEPPA. The restrictions set out at 6(a) and 6(b) are fairly straightforward – the benefits under the WEPP are not intended to benefit the owners of a business or its mind and management that controls its fate.

As well, the restriction at section 6(d) WEPPA is understandable – the benefits are not intended to be available to people who are insiders or closely related to the insolvent person to the point where it could reasonably be assumed that they are the alter ego of the owners or managers. We note that the WEPPA has an exception to this rule (at its section 2(5)(a) WEPPA). The exception is consistent with the discretion given to a trustee or receiver under s. 81.3 or 81.4 BIA, to allow a statutory priority claim to a person who would otherwise have been disqualified because of a relationship, if the trustee or receiver is satisfied that the terms of employment are substantially similar to a transaction entered with a person dealing at arm's length.

What is less clear is the objective sought in the restriction addressed by section 6(c) WEPPA, inasmuch as it is not already addressed by the other components of section 6 WEPPA. We perceive this section is an attempt to capture situations that are not captured by the other components of section 6 WEPPA, but are essentially the same, i.e. a situation where a person is not acting at arm's length but not related within the meaning of section 4 BIA, and is improperly influencing the business.

We believe this eventuality is caused by the misalignment between the provisions of the WEPPA and the similar provisions of the BIA and would not be necessary but for this misalignment. It would seem more appropriate to correct the misalignment, rather than set out criteria that are less than clear for an additional restriction.

The misalignment comes from the fact that the tests for restrictions under the BIA is based not on relationships (section 4(2) BIA) but on whether, in the trustee's views, the parties are dealing at arm's length or not. As mentioned in section 4(4) BIA, the question of whether parties are dealing at arm's length or not is a question of fact, and this fact is presumed when the persons are related within the meaning of section 4(2) BIA.

On the other hand, the WEPPA takes the contrary approach of restricting benefits for related persons and creating an exception to the relationship rule where the terms of employment would be substantially similar.

Correcting this misalignment would allow the WEPP to modify the questions asked from the trustee so that the trustee could disclose instances where the trustee believes the parties were dealing other than at arm's length, and in such cases express an opinion regarding the terms of employment. This modification would appear to remove the need for the additional restriction at section 6(c) WEPPA, if the restriction is based in part on the relationship (paragraphs 6(a) and (b) WEPPA) and in part on the absence of an arm's length relationship (a modification to section 6(d) WEPPA), subject to discretion from the Minister if the non-arm's length transactions were proper (i.e. a modification of section 2(5) WEPPA).

It should however be made clear that while the trustee is expected to comment on this issue, he/she is not expected to make the determination, which should be made by the Minister through a review process.

Liability of professionals

Although this issue is not raised in the Consultation Document, CAIRP feels it is appropriate to return to this point again, as it has been the object of a complaint by the insolvency professionals' community for some time, and it has not yet been addressed.

The exoneration of professionals is dealt with as part of section 38 WEPPA. Section 38(2) WEPPA makes it an offense to fail to comply with section 21 of the WEPPA, which is the section that creates the obligations of trustees and receivers, and section 38(4) WEPPA states that a person may not be convicted of an offense under section 38(2) WEPPA if that person can demonstrate due diligence.

From CAIRP's perspective, the insolvency professionals must play a key role to ensure that others receive a benefit. Insolvency professionals are not the beneficiaries of the relief afforded by the legislation and must undertake significant work to ensure that the intended beneficiaries receive the relief. Consequently, it would appear fair that the standard should be the opposite, namely that insolvency professionals incur no liability as a result of their participation in the program, except where it can be demonstrated that the insolvency professional has been grossly negligent or is guilty of misconduct.

FINAL REMARKS

While there is still much work to be done to improve the WEPPA, the consultation process is a positive step towards developing and implementing the much-needed improvements.

CAIRP recognizes that many of the comments, both advice and observations, contained within this document are high level and will require further consideration and discussion to fully develop and clarify to LITs the implementation details. To this end, CAIRP and the WEPPA Committee look forward to continuing to work with the ESDC with the shared goal of refining WEPP to serve the best public interests of all stakeholders.

We thank you for the opportunity to comment on this initiative and please feel free to contact the undersigned if CAIRP can be of any further assistance.

Sincerely,

Chantal Gingras, CIRP, LIT
Chair, CAIRP

Grant B. Christensen, FCPA, FCGA
President & CEO, CAIRP