CITATION: Meehan v. Swartzentruber, 2026 ONSC 736
COURT FILE NO.: CV-25-37
DATE: 20260209

ONTARIO

SUPERIOR COURT OF JUSTICE

2026 ONSC 736 (CanLII)

BETWEEN:	)	
Gary Paul Meehan	)	Josh Herter, for the Applicant
Applicant	)	
– and –	)	
Jeffrey Scott Swartzentruber	)	Nicolas Guevara-Mann, for the Respondent
Respondent	)	
	)	**HEARD:** November 10, 2025
	)	**SUPPLEMENTARY SUBMISSIONS RECEIVED:** January 5, 2026

THE HONOURABLE JUSTICE R. B. REID

REASONS FOR JUDGMENT

[1] By application dated March 18, 2025, the applicant, Gary Paul Meehan, seeks a declaration that the respondent, Jeffrey Scott Swartzentruber, holds title to the property known municipally as 15 Windham East Quarter Line Road, Simcoe (the “property”) in trust for Mr. Meehan, as well as an order for subsidiary relief. In the alternative, Mr. Meehan seeks damages based on unjust enrichment or breach of contract.

Introduction:

[2] Mr. Swartzentruber is the legal owner of the property. He is registered on title to that effect. The issue in this application is whether Mr. Meehan is the beneficial owner of the property. The parties disagree about whether there is an oral trust agreement between them that Mr. Swartzentruber holds the property in trust for Mr. Meehan, and whether the purported agreement is enforceable.

Ownership History:

[3] A review of the parties' history of involvement with the property gives context to the dispute.

[4] In October 2012, Mr. Meehan made an offer to buy the property for $187,000 but was unable to qualify for a mortgage. He turned to his sister's husband, Mr. Swartzentruber, to acquire the property for him and become the mortgagor. His sister encouraged Mr. Swartzentruber to do so. The agreement of purchase and sale was amended to show Mr. Swartzentruber as the buyer.

[5] According to Mr. Meehan, he was always intended to be the beneficial owner, even though Mr. Swartzentruber was the owner on title. A down payment of $47,000 was made by Mr. Meehan's parents, shown to the mortgagee as a "gift" to Mr. Swartzentruber. The legal fees and land transfer tax payable on the purchase were not paid by Mr. Swartzentruber. Mr. Meehan was to pay all ongoing expenses. The agreement was that when the property was sold, Mr. Meehan would receive the net proceeds. Alternatively, title would be transferred to him when he or his children became eligible to qualify for a mortgage.

[6] Mr. Meehan lived in the residence on the property and made all payments associated with it, either directly (as for example: utilities) or by reimbursement to Mr. Swartzentruber (as for example: the mortgage, tax, and insurance payments). Any improvements to the property were made and paid for by Mr. Meehan.

[7] Mr. Swartzentruber's wife (Mr. Meehan's sister) became very ill, leading to her death in October 2017. During – and perhaps because of – his wife's illness, Mr. Swartzentruber decided that he no longer wished to hold title to the property on behalf of Mr. Meehan.

[8] In response, Mr. Meehan directed that the property be transferred out of Mr. Swartzentruber's name on May 30, 2017. The property was transferred to Bente Jensen and Peter Bever, who were friends of Mr. Meehan (the "friends"). According to Mr. Meehan, the friends agreed to hold the beneficial interest in the property for him, as had Mr. Swartzentruber in the previous period of ownership. The purchase price was $180,000. Mr. Swartzentruber received none of the proceeds of sale. Mr. Meehan recalled that his mother, who was managing his personal and business finances, received about $60,000 on his behalf, which was used to pay off some of his business debts. Mr. Swartzentruber did not pay legal fees and disbursements on the transfer.

[9] Mr. Meehan continued to live in the residence on the property and paid related expenses which he believed were sufficient to ensure that there was no cost to his friends arising from their acquisition and ownership of the property on his behalf.

[10] In August 2018, at the request of Mr. Meehan, the property was re-transferred from his friends to Mr. Swartzentruber for $197,000, which Mr. Meehan understood to be less than market value at the time. Mr. Swartzentruber paid the downpayment of $42,512.03, and once again signed on as the mortgagor.

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[11] Mr. Meehan's understanding was that the agreement was the same as with Mr. Swartzentruber's previous period of ownership except that on the sale or transfer of the property, Mr. Swartzentruber would receive repayment of the downpayment plus interest.

[12] By contrast, Mr. Swartzentruber deposed that given his wife's death, he had no interest in holding the property as a favour to Mr. Meehan and had every intention of owning the property outright when it was re-transferred to him.

[13] Mr. Meehan submitted that to comply with the lender's requirements, he signed a tenancy agreement with Mr. Swartzentruber dated September 1, 2018, and a tenant acknowledgement dated August 20, 2018. On closing, a Direction to Tenant was signed by his friends to the effect that future rental payments would be made to Mr. Swartzentruber. In the Vendors' Closing Certificate, the friends indicated that utilities were the tenant's responsibility. Likewise, the Amended Statement of Adjustments from the transferors noted that the monthly rent had been $900 and that the tenant had paid rent for the month of August. Mr. Meehan considered the tenancy documents not to be indicative of the true relationship between himself and Mr. Swartzentruber whereas Mr. Swartzentruber deposed that the tenancy agreement was "real". According to Mr. Swartzentruber, to make the tenancy costs manageable for Mr. Meehan, he limited the rent to the approximate amount of the mortgage, tax and insurance payments, namely $1,200 per month as shown in the tenancy agreement.

[14] Mr. Meehan continued to live in residence on the property and pay expenses. According to him, the amounts actually paid exceeded the "rent" amount set out in the tenancy agreement in order to equal the amounts actually payable for mortgage, taxes and insurance. No rent receipts were requested or given. Despite the varied amounts paid, there was no change to the tenancy agreement as to the stated amount of rent. Mr. Swartzentruber said he did not declare any income from the property on his tax return, based on his belief that it was a "break-even" proposition.

[15] Mr. Meehan made substantial improvements to the property including a roof replacement, siding and kitchen cabinets, without reimbursement or contribution from Mr. Swartzentruber. The latter deposed that Mr. Meehan was at liberty to make the improvements without his approval.

[16] In 2023, Mr. Meehan began discussions with Mr. Swartzentruber about transferring the property to him or to his daughter. Mortgage renewal terms were also discussed between them.

[17] As part of a text exchange of March 10, 2023, after suggesting a variable rate mortgage, Mr. Meehan wrote: "I have some ideas on how to pay the mortgage off and get the house in the kids [sic] name, but I'll need some time to put it together. Of course, you and I will need to talk about some equity for you as well – but I have some ideas on how to handle that also."

[18] On June 12, 2023, Mr. Swartzentruber said to Mr. Meehan in a text: "…I know your mortgage is coming due and you were looking into the kids taking over the mortgage so if you want to figure out a day and time that works for you maybe on the weekend maybe we

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could chat about that." The response from Mr. Meehan made the same day included the following: "Sounds good on meeting on the house. Let's have an initial call this weekend. If you could get a property tax statement as well as a mortgage statement, they will help us start to figure things out."

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[19] Mortgage renewal discussions continued in July 2023, and Mr. Swartzentruber wrote as to the suggestion of a six-month open mortgage: "I'd rather not go another 6 months. We've been looking at properties farther north, Manitoulin and Smith's Falls and have already passed on properties that were exactly what we are looking for but can't put any real offers in because the Simcoe house is tied to me". In response, Mr. Meehan wrote: "…So, my commitment to you is to have everything changed over no later than the end of August." On August 15 he wrote in part: "I've also written out what the plan looks like for assuming the mortgage and getting the house off your books as well as some examples of how we can make sure you're whole." No transfer arrangements were completed.

[20] Mr. Swartzentruber indicated to Mr. Meehan his intention to sell the property and retain the net proceeds of sale for the first time in August 2024. He took the position that Mr. Meehan had only ever been a tenant with no equity interest in the property and that Mr. Swartzentruber was entitled to any net proceeds of sale. He admitted to having been advised by realtors, mortgage specialists and by his lawyer that he was being "bamboozled and hoodwinked" by Mr. Meehan. Presumably, this was because he was being asked to sell the property and receive no benefit other than a return of his down payment plus interest despite having taken on liabilities such as the mortgage and taxes. Moreover, there had been a substantial increase in the value of the property which was estimated to have more than doubled since August 2018.

[21] This litigation was then commenced to establish who was entitled to the equity in the property.

<u>Discussion:</u>

(a) <u>Factual Dispute:</u>

[22] Mr. Meehan states that upon both the original purchase of the property in 2012, and its reacquisition by Mr. Swartzentruber in 2018, there was a verbal agreement that Mr. Meehan was to be the beneficial owner of the property.

[23] Mr. Swartzentruber does not dispute that he held the property for Mr. Meehan's benefit under the original terms of ownership. However, Mr. Swartzentruber submits that his wife was the connection between him and Mr. Meehan. After her death, Mr. Swartzentruber deposes that he no longer had the incentive to do a favour for Mr. Meehan by holding the property for him. Rather, during the second period of ownership, he accepted Mr. Meehan as a long-term tenant and had the expectation of a financial benefit upon the eventual sale of the property based on equity growth.

[24] The parties agree that there was no written trust agreement, and that there was never any document signed by either of them pertaining to the relationship, one way or another, except for the tenancy agreement and tenant acknowledgement as to the 2018 re-acquisition.

[25] It is also agreed that Mr. Swartzentruber was the legal owner of the property during both periods of ownership – he took title in his name, signed the mortgages, and had responsibility for taxes and insurance.

[26] The facts surrounding the initial purchase of the property by Mr. Swartzentruber and its subsequent sale are consistent with Mr. Meehan's understanding that the legal ownership was held in trust for him. The down payment and legal fees were funded on Mr. Meehan's behalf at no cost to Mr. Swartzentruber. Although the mortgage, and therefore the obligations under it, were the responsibility of Mr. Swartzentruber, Mr. Meehan reimbursed him for ongoing expenses such as mortgage payments, taxes and insurance. On sale, no proceeds accrued to Mr. Swartzentruber, nor did any costs of sale. The property transfer to Mr. Meehan's friends occurred due to Mr. Swartzentruber's desire to divest himself of the property.

[27] Although only incomplete facts were presented as to the terms of the purchase and subsequent sale of the property by Mr. Meehan's friends, the arrangements appear to have been similar to those in the first period of ownership by Mr. Swartzentruber, with Mr. Meehan as the beneficial owner.

[28] The re-acquisition of the property by Mr. Swartzentruber followed the same pattern as the first. The transfer was at Mr. Meehan's request. No transfer costs were incurred by Mr. Swartzentruber. He secured the mortgage in his own name. Monthly reimbursement of mortgage payments and other expenses was provided by Mr. Meehan who continued to live on the premises. Although Mr. Swartzentruber funded the down payment himself, according to Mr. Meehan there was to be repayment with interest at the rate earned by Mr. Swartzentruber on his investment portfolio. In short, the arrangement was that although Mr. Swartzentruber was nominally buying the property, he was to hold it on behalf of Mr. Meehan who was to continue living in it and prevent any costs of ownership from accruing to Mr. Swartzentruber.

[29] The deal was not necessarily a wise one on the part of Mr. Swartzentruber. He could have been liable for a significant financial cost if the payments from Mr. Meehan had not been made as promised. Without a beneficial interest he had no prospect of gain to offset the potential liabilities.

[30] Weighing the competing positions of the parties, I begin with the acknowledgment by the parties that they understood that the first period of ownership by Mr. Swartzentruber was by way of trust for Mr. Meehan. The facts surrounding the transfer to and from Mr. Meehan's friends and during their period of ownership were also consistent with their holding of the property in trust. Finally, a similar set of facts existed during the second period of Mr. Swartzentruber's ownership.

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[31] The first assertion by Mr. Swartzentruber that he was the beneficial owner of the property came in 2024 after he received advice that he was being "bamboozled and hoodwinked" and that the deal was not to his benefit. As noted above, all correspondence between Mr. Swartzentruber and Mr. Meehan before 2024 was consistent with the understanding of a trust relationship including the prospect of the property transfer to Mr. Meehan or his children and discussions of the mortgage renewal terms. There was no indication that Mr. Swartzentruber disagreed with the proposed transfer. For example, there was no discussion of appraisal and a subsequent payment of equity to Mr. Swartzentruber other than Mr. Meehan's comment, almost by afterthought, that "you and I will need to talk about some equity for you as well." Recalling the reason the property was not in Mr. Meehan's name – that he did not have the financial means to qualify for a mortgage – it seems unlikely that the proposed transfer arrangements to Mr. Meehan would have included a payment of equity by him to Mr. Swartzentruber based on fair market value.

[32] I do not accept Mr. Swartzentruber's evidence that he always intended the second purchase of the property to be of a different nature from the first. Surely there would have been some evidence of that position, either through the real estate lawyers or by written correspondence between the parties at the time of the second acquisition. There was no hint of that position in the text exchange between the parties in 2023 about the mortgage renewal terms in which Mr. Meehan expressed the expectation that he would take over all responsibilities for the property. There is not even an allegation by Mr. Swartzentruber that he verbally expressed his intention prior to 2024. I find it is more likely that Mr. Swartzentruber announced his "understanding" that he would be entitled to the full equity in the property based on full legal and beneficial ownership in response to his advisors' concerns for his position in 2024.

[33] Furthermore, I am not persuaded that the tenancy agreement and tenant acknowledgement were true indicators of Mr. Meehan's status as opposed to forms that the parties executed to satisfy the lender for financing purposes.

[34] The tenancy agreement signed by the parties, as well as the tenant acknowledgement signed by Mr. Meehan and the related documents from the transferors on closing, do identify Mr. Meehan as a tenant when the second transfer was made to Mr. Swartzentruber. It would not be unusual for a lender to require such documents where the property was to be occupied by a non-owner. In cross-examination on his affidavit, Mr. Meehan was asked about those documents. He deposed that the lender required them and that they did not create a tenancy arrangement and admitted that his statements on the documents were not true. His answers included the following:

- When asked if he was his friends' tenant, he said: "For all intents and purposes. I mean, we're not lawyers, right? So, we fill out documents for the reason they need to be filled out."

- As to the terms of the document with Mr. Swartzentruber, he said: "I've seen the tenancy agreement you've put in [Mr. Swartzentruber's] affidavit. I've stated that that was for the purpose of him qualifying for [the] mortgage."

- When asked if the terms of the tenancy agreement were fraudulent, he stated: "These were the best way to communicate to the lender that money would be received from me against the property."

- Further, he stated: "So, forgive me for this, and respectfully, I'm sensing some legalese that I probably at the time did not consider the technicality of the agreement. I've stated why the agreement was signed. It was not an effort to be fraudulent.…. It was literally the easiest way to get across that [Mr. Swartzentruber] wasn't going to have to cover the payments against this house, that I was going to cover them."

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[35] The fact that no fixed amount of rent was paid to Mr. Swartzentruber as per the tenancy agreement (rather than the quantum of funds needed to pay expenses so that Mr. Swartzentruber was kept whole) supports Mr. Meehan's position, as does his incurring of expenses for improvements without requesting permission or reimbursement. Likewise, the text exchanges in 2023 noted above are entirely consistent with Mr. Meehan preparing to take over legal ownership of the property in accordance with the oral agreement that the property was held in trust for him.

[36] For the foregoing reasons, I find that the relationship between Mr. Meehan and Mr. Swartzentruber in both the first and second periods of Mr. Swartzentruber's ownership of the property was not understood by the parties to be that of a landlord and tenant. I find that there was an oral agreement that Mr. Meehan was the beneficial owner of the property despite the legal ownership being held in the name of Mr. Swartzentruber.

(b) Legal Dispute:

[37] Notwithstanding the foregoing conclusion as to the oral agreement of the parties, a question remains about the available legal remedies.

[38] Mr. Meehan asserts there is an enforceable bare or constructive trust pursuant to which he was the sole beneficiary of the property, and therefore that he is entitled to any equity in it. Mr. Swartzentruber responds that no oral form of bare trust was legally possible, and that the circumstances do not justify the imposition of a constructive trust.

[39] As to the alternative position that no trust exists but that damages should be awarded for unjust enrichment, Mr. Meehan relies on the mortgage payments and significant improvements he made to the property to justify his claim for damages equal to the equity in the property. In response, Mr. Swartzentruber argues that at most, Mr. Meehan should be compensated on a *quantum meruit* basis.

Express/Bare Trust

[40] A bare trust is a form of express trust. It is well established that for a bare trust to arise, four requirements must be met:

a. The relevant parties must have capacity;

b. The three certainties must be met:

   i. Certainty of intention to create a trust;

   ii. Certainty of subject matter; and

   iii. Certainty of objects (i.e. beneficiaries);

c. The trust must be constituted, that is, the trust property must be transferred to the trustee; and

d. Any necessary formal requirements must be met, such as compliance with the *Statute of Frauds*, R.S.O. 1990, c. S.19.

Do v. Do, 2022 ONSC 6679, at para. 30.

[41] In this case, it is undisputed that the parties have capacity.

[42] Further, based on my factual findings, the three certainties were met. The trust property was transferred to Mr. Swartzentruber in each case by the previous legal owners at the direction of Mr. Meehan. Prior to the first period of ownership, Mr. Meehan agreed to amend the offer of purchase and sale to show Mr. Swartzentruber as purchaser. Prior to the second period of ownership, at Mr. Meehan's direction, the friends transferred the property to Mr. Swartzentruber. As outlined above, at both times that Mr. Swartzentruber acquired legal title, I find that Mr. Meehan and Mr. Swartzentruber shared a common understanding that the property was to be held in trust for Mr. Meehan's benefit.

[43] However, Mr. Swartzentruber is correct that the requisite formalities for establishing a bare trust in land have not been met. For example, pursuant to s. 11 of the Statute of Frauds, "All grants and assignments of a trust or confidence shall be in writing signed by the party granting or assigning the same, or by his or her last will or devise, or else are void and of no effect." The trust agreement was not in writing.

Constructive Trust

[44] The requirement that the creation or assignment of an equitable interest in land be made in writing does not apply to trusts which arise by construction of law: *Statute of Frauds,* s. 10. Accordingly, the parties made submissions for and against the presence of a constructive trust relying on the decision of the Supreme Court of Canada in *Soulos v. Korkontzilas*, [1997] 2 S.C.R. 217. In that case, the court observed, at para. 17:

> [T]he constructive trust is an ancient and eclectic institution imposed by law not only to remedy unjust enrichment, but to hold persons in different situations to high standards of trust and probity and prevent them from retaining property which in "good conscience" they should not be permitted to retain.

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[45] At para. 39, the court in *Soulos* continued: "Canadian courts ... recognize the availability of constructive trusts for both wrongful acquisition of property and unjust enrichment." However, these categories are not necessarily exhaustive. In *Oosterhoff on Trusts,* 9th Ed. (Toronto: Thomson Reuters Canada Ltd., 2019), pp. 811-812, the authors comment on *Soulos* as follows:

> Those two categories sometimes are said to exhaust the topic, but in truth, a great deal remains. Constructive trusts also arise in connection with specifically performable contracts of sale, oral trusts of land, incomplete gifts, proprietary estoppel, secret trusts and mutual wills. …
>
> [The] constructive trusts in question are *perfectionary*. They arise because, in some circumstances, equity wants to ensure the perfection, or fulfilment, of stated intentions. The constructive trust is a means by which people are held to their words. [Emphasis in the original.]

[46] Relatedly, a recognized exception to the requirement of the *Statute of Frauds* for trusts in land to be in writing is that the statute itself cannot be used as an instrument of fraud. It would be inequitable if a party who acquires legal ownership in a property, with knowledge of the intended trust of the beneficial interest in another, could deny the existence of the trust based on the *Statute of Frauds*.

[47] Peterson J. discussed this exception in *Wai-Keung Kwan v. Kalsang*, 2025 ONSC 124 ("*Kwan*") at paras. 145 to 151:

> [145] [The respondent] relies on this Court's interpretation of these statutory provisions in the decisions of *Do* and *Soleimani v. Karimi*, 2023 ONSC 3890. In *Do* (at para. 36), the Court found that a trust claim on land could not succeed due to the absence of any written records establishing the trust, which breached the writing requirements found in the *Statute of Frauds*. Similarly, in *Soleimani*, the Divisional Court upheld a motion judge's decision to reject a trust land claim based on an oral agreement, finding that such an agreement is inconsistent with the writing requirements of the *Statute of Frauds*.
>
> [146] In response to these submissions, [the applicant] argues that its beneficial interest in the property is not defeated by the provisions of the *Statute of Frauds*. It relies on a common law principle that does not appear to have been raised in either *Do* or *Soleimani*, and that was not considered by the Justices who rejected the oral trust claims in those decisions.
>
> [147] The principle in question is that the *Statute of Frauds* cannot itself be used as an instrument of fraud. This principle is explained in Waters' *Law of Trusts in Canada*, 5th Ed., as follows (in chapter 7.III): "A person who undertakes trust duties cannot thumb his or her nose at the trust

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> beneficiary by means of pleading the *Statute* as a defence – and thus retain the property for him or herself. Such a practice constitutes fraud in equity."
>
> [148] This exception to the application of the *Statute of Frauds* was recognized by the Supreme Court of Canada in *Pahara v. Pahara*, 1945 CanLII 23 (SCC), [1945] S.C.J. No.46, [1946] S.C.R. 89, at para. 30:
>
>> The appellants allege non-compliance with section 7 of the *Statute of Frauds*. It is found that the deceased wife held the property in trust and it is not with her and therefore not with her executors to rely upon the *Statute of Frauds* to deny to the *cestui que trust* [the beneficiary] the benefit of the trust. As stated by Lindley L.J. in *Rochefoucauld v. Boustead*, [1897] 1 Ch.D. 196 (C.A.), at p. 206: "It is further established by a series of cases, the propriety of which cannot now be questioned, that the *Statute of Frauds* does not prevent the proof of a fraud. It is a fraud on the part of a person to whom land is conveyed as a trustee and who knows it was so conveyed to deny the trust and claim the land himself."
>
> [149] In *Rochefoucauld*, the English Court of Appeal went on to state:
>
>> Consequently, notwithstanding the statute, it is competent for a person claiming land conveyed to another to prove by parole evidence that it was so conveyed upon trust for the claimant, and that the grantee, knowing the facts, is denying the trust and relying upon the form of conveyance and the statute, in order to keep the land himself.
>
> [150] The decision of the Supreme Court of Canada in *Pahara* is binding on this Court. The decisions in *Do* and *Soleimani* are distinguishable because the *Rochefoucauld* exception to the application of the *Statute of Frauds* was not considered in those cases.
>
> [151] For the principle in *Rochefoucauld* to apply to save an alleged oral trust, it must be established that the transferee knew at the time of the conveyance of land that he or she was obligated to hold it as a trustee for another. …

[48] The analysis in *Kwan* is equally apt in this case. In both periods of ownership, Mr. Swartzentruber knew that the legal title to the property was being conveyed to him on the basis that the beneficial interest was to be held by Mr. Meehan. It would be inequitable to permit reliance on the Statute of Frauds to defeat the trust which was created in accordance with the parties' intentions. Although a bare trust cannot be made out, a constructive trust is an appropriate legal remedy through which to ensure that the parties are "held to their words".

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[49] I conclude that the requisite conditions for the imposition of a constructive trust as to the current ownership of the property by Mr. Swartzentruber have been established, and that a declaration will issue that Mr. Meehan is the beneficial owner of the property.

[50] A further declaration will issue that Mr. Meehan is entitled to require that the property be conveyed to him on demand. At the time of transfer Mr. Meehan is to provide to Mr. Swartzentruber the amount of money necessary to pay out costs or debt obligations incurred by Mr. Swartzentruber arising from his ownership of the property, including any costs of transfer and including the $42,512.03 down payment made by Mr. Swartzentruber, plus interest on the down payment at the rate earned by Mr. Swartzentruber on his investment portfolio from time to time since August 30, 2018 to the date of judgment. If no agreement can be reached on the amount of interest, the parties may arrange for a case conference before me on the subject prior to the issuing of a final judgment herein.

[51] Based on the foregoing conclusion, it is unnecessary to consider the alternative claim of damages for unjust enrichment.

Costs:

[52] The award of costs is a matter for further submissions, if required, following the receipt of this motion decision.

[53] The parties are encouraged to resolve the issue of costs of the application between themselves. If they are unable to do so, they may submit their Bills of Costs and make written submissions, consisting of not more than three pages in length according to the following timetable:

- Mr. Meehan is to serve his Bill of Costs and submissions by February 20, 2026.
- Mr. Swartzentruber is to serve his Bill of Costs and submissions by March 6, 2026.
- Mr. Meehan is to serve his reply submissions, if any, by March 13, 2026.
- All submissions are to be filed with the court with a copy to St.Catharines.SCJJA@ontario.ca and uploaded to Case Center by March 16, 2026.

[54] If no submissions are received by the court by March 18, 2026, or any agreed extension, the matter of costs will be deemed to have been settled.

Reid J.

Released: February 9, 2026

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REASONS FOR JUDGMENT

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