

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No.: 500-17-105649-183

DATE: November 21, 2025

BY THE HONOURABLE TIZIANA DI DONATO, J.C.S.

**6148018 CANADA INC. (ACADIAN CONSTRUCTION
AND RENOVATION)**

Plaintiff

v.

SOHEILA KHALEGHI

and

FEREYDUN RIAHI

Defendants

JUDGMENT¹

OVERVIEW

[1] Plaintiff is suing Defendants for unpaid invoices relating to renovation work performed on Defendants' property in 2018 as well as damages for loss of revenue.²

[2] Defendants contest Plaintiff's claim submitting essentially that the renovation work agreed upon was not completed, that the work performed was deficient and that they paid

¹ The translation was requested on November 3, 2025.

² Plaintiff served upon Defendants its originating application on November 22, 2018 and amended it during the hearing on the merits.

for the work done. Defendants also claim, by way of a cross-demand, the costs they incurred to complete the work and correct the deficiencies as well as \$50,000 each for moral damages and an additional \$50,000 for abuse of proceedings and/or punitive damages.

THE CONTEXT

[3] Plaintiff does business in the construction business under the name of Acadian Construction and Renovation.³ Mr. Saeed Sam, Plaintiff's president and sole shareholder, has been working in the construction business since adolescence, in Iran, and for the past 20 years in Canada.

[4] The defendant Mrs. Khaleghi was a mathematician in Iran and emigrated to Canada in 2017. Her husband, Mr. Riahi, was a university professor and director of a reputable university in Iran until August 2018 when he joined his wife in Canada.

[5] Mr. Sam and Defendants are distant relatives.

[6] In 2017, Defendants purchased a triplex located in Côte-Saint-Luc⁴ (the "**Property**"), a three-storey building of approximately 1800 to 2000 square feet on each floor:

- The ground-level bearing civic address 5687 (the "**ground level**") consists of 3 bedrooms and 3 bathrooms on the ground floor and additional space occupying a section of the basement including a garage for two cars;
- The second floor bearing civic address 5685 (the "**upper floor**") consists of 4 bedrooms, 2 bathrooms located on the upper floor, with a separate entrance and staircase from the ground floor; and
- The basement bearing civic address 5687A (the "**basement**") consists of one bedroom and one bathroom located on the lower floor, with a separate side entrance.

[7] The parties signed an initial contract on January 20, 2018 (the "**Main contract**")⁵ pursuant to which Plaintiff acted as a general contractor for major renovation work to the triplex and which entailed demolishing and rebuilding work in every living space on all three floors. The triplex was a 60-year-old building with important issues that needed to be fixed and the interior was just as old.

³ Exhibits P-1 and P-1A.

⁴ Situated at 5685-5687 Edgemore Avenue.

⁵ Exhibit P-2.

[8] Defendants admit having received the Main contract on January 18, 2018 and having signed it on January 20th after Mr. Sam explained the contents to them in Farsi.

[9] The parties had several meetings, of several hours each, prior to signing the Main contract and during which the contractor inspected the Property and the parties discussed, in Farsi, the work required.⁶ During those meetings, the parties agreed that any additional work required (i.e. extra work) would have to be discussed and agreed upon by the defendants prior to performing the work.

[10] The renovation work was carried out from February to August 2018.

[11] Given that Mr. Riahi returned to Iran on February 4th and only came back to Montreal six months later on August 5th, it was mainly Mrs. Khaleghi who dealt with Mr. Sam during the renovation work.

[12] Although the parties had a good relationship at the beginning, it slowly deteriorated following disputes which arose between Mr. Sam and Mrs. Khaleghi. The parties invoke different reasons for the deterioration of the relationship and blame one another for the delays incurred in completing the renovation project.

[13] According to Mrs. Khaleghi, the relationship deteriorated shortly after her husband returned to Iran in February, mainly because of Mr. Sam's insulting and aggressive attitude towards her. She also referred to the following:

- The problem with the Ikea vanity installed in one of the bathrooms;
- The fact that the contractor would limit her access to the Property and ask her not to talk to his employees without discussing issues with him beforehand;
- Increasing and unexpected requests by the contractor for additional payments;
- The incident of a payment made by check that Defendants withheld on June 4th for several weeks because they believed the contractor had already received the payments owed considering the percentage of work completed at the time⁷; and
- After Mrs. Khaleghi released the check on June 16th, she rarely had access to the Property and very little work was accomplished.

⁶ It is to be noted that the parties' testimonies differed on the number of site visits (either two or three meetings) and the duration of each meeting.

⁷ On this subject, see: Defense and Cross-Demand at para 11, Defense to Defendants' Defense and Cross-Demand at paras 14-15.

[14] As for Mr. Sam, the following reasons explain the deterioration of the parties' relationship and the delays incurred:

- Mrs. Khaleghi requested that he accompany her to hardware stores and suppliers to purchase finishing materials and organize delivery of the materials even though it was not Plaintiff's responsibility;
- Although Mr. Sam accepted to assist Mrs. Khaleghi at the beginning because of their family ties, he explained to her that he could no longer accompany her because it was taking up too much of his time; and
- Also, Mrs. Khaleghi would change her mind often and was very undecisive as to what she wanted which created delays.

[15] Mr. Sam submits that he left the construction site at the end of August 2018 because Defendants refused to pay outstanding amounts owed despite the payment terms provided for in the Main contract and they required that the entire project be completed before making any additional payments.

[16] Defendants, on the other hand, contend that they paid all amounts owing for the work completed, both for work relating to the Main contract and the extras. Therefore, Defendants take the view that Plaintiff abandoned the site and refused to complete the unfinished work without valid reason.

[17] On August 14, 2018, Plaintiff's representative sent Defendants a demand letter requesting that they pay the remaining balance on the Main contract as well as outstanding amounts owed for the extra work.⁸

[18] On August 22, 2018, Defendants sent Plaintiff a list of deficiencies and requested that the corrective work be completed within a specified delay, failing which they would hire another contractor to proceed with the work and hold Plaintiff liable for the costs incurred.⁹

[19] Although the parties attempted to resolve their dispute in August of 2018, they were unable to reach an agreement.

[20] Plaintiff claims \$63,584.67 plus interest for unpaid invoices: \$16,794.71 relating to the Main contract and the balance for extra work.¹⁰

[21] Defendants contend that they have paid all amounts owing on the Main contract. As for the invoices pertaining to extra work, Defendants submit that they have paid for all

⁸ Exhibit P-15.

⁹ Exhibit P-16.

¹⁰ Plaintiff amended its claim during the hearing on the merits held from September 8 to 10, 2025. On this subject, see the Minutes of the hearing of September 8th at 11:50 a.m. and September 10th at 3:42 p.m.

extra work they agreed to, and they refuse to pay for any extra work that they did not agree to in advance and/or that was not completed.

THE POSITION OF THE PARTIES

[22] Plaintiff submits that:

- a) 85% of the work included in the Main contract was completed;
- b) Defendants failed to honour the Main contract by refusing to pay outstanding amounts owed in accordance with the payment terms provided for in the Main contract, and
- c) Defendants also refused to pay outstanding invoices for extra work completed despite having agreed to it before the work was performed.

[23] Defendants justify their refusal to pay the amounts claimed by Plaintiff for the following reasons:

- a) Defendants paid \$210,000 for work included in the Main contract which represents, according to them, more than 85% of the total cost of the contract;
- b) As previously mentioned, Defendants submit that they paid for all extra work they had agreed to in advance and which was completed;
- c) Defendants paid substantial amounts in cash (almost \$80,000) pursuant to Plaintiff's request and based on the understanding between the parties that cash payments would not be subject to taxes. Defendants therefore refuse to pay applicable taxes claimed by Plaintiff on cash payments;
- d) The work agreed upon was not completed and poorly performed;
- e) Although the contractor was put on notice to correct a list of deficiencies, he neglected and/or refused to undertake the necessary corrective measures ¹¹;
- f) Defendants therefore incurred costs to complete the work and correct the deficiencies;
- g) Plaintiff did not complete the work within the delays agreed upon, contrary to verbal representations made by Plaintiff's representative, thereby causing them inconveniences and depriving them of rental revenues.

¹¹ Exhibit P-16 and in particular, the list of deficiencies attached to the demand letter sent by Defendants' attorney on August 22, 2018.

ANALYSIS

I. OBJECTIONS TAKEN UNDER RESERVE

[24] At trial, Plaintiff objected to the late production by Defendants of the following exhibits because they had not been communicated prior to the hearing: D-12 and D-16 and D-16A.¹² The objection was taken under reserve.

1. Legal principles applicable

[25] The Court's authorization to produce the additional exhibits is required given that they were not disclosed within the prescribed time limits.¹³

[26] Article 248 CCP grants the Court with broad discretion to authorize the production of additional evidence.¹⁴ In exercising this discretion, the Court must balance the factors established in *Modes Striva inc. v. Banque Nationale du Canada*¹⁵, in light of the interests of justice and the principle of proportionality (art. 9 et 18 CCP)¹⁶:

[5] **Lorsqu'il exerce cette discrétion, le juge doit s'apprécier plusieurs facteurs.** En cette matière, l'arrêt de principe demeure *Modes Striva inc. c. Banque Nationale du Canada* :

[10] À l'occasion de l'exercice de cette discrétion, **le juge doit examiner plusieurs facteurs de poids inégal dont** : (1) les raisons qui ont empêché une partie de dévoiler à temps l'ensemble de sa preuve; (2) le préjudice subi par la partie si permission lui est refusée; (3) le préjudice subi par la partie adverse; (4) la responsabilité de l'avocat et du client à l'origine du retard; (5) la conduite du dossier par les avocats depuis son début; (6) la saine administration de la justice.

[Emphasis added]

2. Exhibits D-16 and D-16A

[27] This additional evidence consists of a schedule prepared by the defendant Mr. Riahi which details, amongst other information, the cash payments Defendants allege having remitted to Mr. Sam for the renovation project. This schedule was communicated to Plaintiff for the very first time during the hearing on the merits.

¹² On this subject, see the Minutes of the hearing held on September 9, 2025 at 2:17 p.m.

¹³ Art 248 CCP. *Information Côté, Coulombe inc. v Groupe Son X Plus Inc.*, 2012 QCCA 2262 at paras 22-23.

¹⁴ *Syndicat des copropriétaires Prince-of-Wales V v Développement Les Terrasses de l'Île inc.*, 2019 QCCA 1861 at para 4.

¹⁵ *Modes Striva inc. v Banque Nationale du Canada*, 2002 CanLII 34212 (QCCA).

¹⁶ *Syndicat des copropriétaires Prince-of-Wales V v Développement Les Terrasses de l'Île inc.*, *supra* note 14 at para 5.

[28] Plaintiff objects to the late production of this additional evidence for essentially the following reasons:

- a) Plaintiff instituted its originating application almost seven years ago;
- b) The information contained in the schedule was known to Defendants since then;
- c) Pursuant to the rules of procedure applicable, Defendants should and could have communicated this additional evidence years ago and Defendants failed to provide any valid reason for not doing so sooner, and
- d) Plaintiff would suffer an important prejudice if the late production of the additional evidence is authorized since it deprived its representative, Mr. Sam, from making further inquiries to rebut the amount of cash payments alleged by Defendants, an essential issue in dispute.

[29] It is undeniable that Defendants had no valid reason for the late production of this additional evidence. Nevertheless, the Court concludes that Plaintiff does not suffer any real prejudice considering the following:

- a) Plaintiff cannot validly argue having been taken by surprise by the information contained in the schedule since Defendants had already alleged, in their defence and cross-demand communicated on April 24, 2019, the information contained in the schedule: i.e. the fact that they had remitted to Plaintiff \$80,000 in cash payments (para 113), \$25,000 of which pertained to the work done on the French drain (para 22), and
- b) Plaintiff relied on documentary evidence already filed in the Court record by Defendants to rebut their allegations in regard to cash payments made¹⁷.

3. Exhibit D-12

[30] This additional evidence consists of 20 pages of various hardware store receipts for purchases made by Defendants for materials required to complete and/or correct Plaintiff's work.¹⁸ Plaintiff raises the same arguments as those raised for the previous objection.

[31] Although this exhibit was alleged by Defendants in support of their cross-demand notified on April 24, 2019 (para 107), the exhibit was not communicated to Plaintiff before the trial.

¹⁷ See paras 54ff below.

¹⁸ On the objection raised by Plaintiff, see the Minutes of the hearing held on September 10, 2025 at 9:05 a.m.

[32] The Court allows the late production of this additional evidence for the following reasons:

- a) Mrs. Khaleghi testified that she had provided this documentation to her lawyer in 2018 and she therefore believed that the documentation had been communicated to opposing counsel and filed in the Court record according to the rules of procedure applicable;
- b) Defendants would suffer greater prejudice if permission were denied than the prejudice suffered by Plaintiff, and
- c) In fact, for the reasons outlined hereinafter¹⁹, the invoices D-12 do not support Defendants' cross claim.

II. PLAINTIFF'S CLAIM FOR UNPAID INVOICES

1. Preliminary comments

[33] Defendants submit that the Main contract is drafted in English, a language they were and still are not fluent in, and that it was their first experience with a renovation project in Canada. They repeated during their testimonies that they were both inexperienced in the realm of construction and unfamiliar with the norms and standards of construction and renovation. Defendants therefore placed their trust in Mr. Sam's experience and the fact that he was family.

[34] Even though the Main contract is drafted in English, it is admitted that the contract was remitted to Defendants several days before signing it and that they signed it after Mr. Sam explained the contents to them in Farsi.

[35] Furthermore, although Defendants could have consulted family and/or professionals before signing the contract, they decided not to. In fact, Mrs. Khaleghi's sister and brother-in-law are both real estate brokers and her niece, who acted as an expert in this file for Defendants, is an architect.

[36] Moreover, both homeowners confirmed that they were not in any way pressured by Mr. Sam in signing the Main Contract. Mr. Riahi returned to Iran on February 4th, two weeks after signing the contract. And yet, Defendants did not ask Mr. Sam additional time to review the Main contract.

[37] Consequently, the Court considers that Defendants had plenty of time to review the Main contract and consult someone if need be. They chose not to and only have themselves to blame.

¹⁹ See para 103 below.

2. Plaintiff's claim for unpaid invoices relating to the Main contract

2.1 Facts relevant to the issue

[38] The Main contract is a 14-page document which details the work that was agreed upon between the parties in every room of the Property and which included the following work and improvements:

- demolition and rebuilding of 5 bathrooms and one powder room, 3 kitchens, 2 laundry rooms and the furnace room;
- new plumbing;
- new electrical wiring;
- the installation of new hot water tanks on each floor;
- removal of certain walls, ceilings and floors and rebuilding of same;
- removal of carpets and radiator heaters on each floor;
- sanding and varnishing of existing wooden floors on the ground and upper floor and the stairs and landing to the basement;
- installation of new laminate floor in the basement and a new room built on the ground floor, and
- plaster work and paint job on all three floors.

[39] The Main contract also provides the following:

- a) A detailed description of the work included as well as the pricing for each item on each floor, excluding taxes;
- b) The homeowners' responsibility to purchase finishing materials and accessories (such as ceramics and tiles, vanities, faucets and sinks, bathtubs and toilets) within specified price limitations²⁰ given that the contract included only rough materials (such as walls and ceilings up to the dry walls and the floors until the plywood), and
- c) Work specifically excluded from the contract²¹ including any "change order or extra work"²².

[40] The total cost for the work included in the Main contract was \$266,817.31 (i.e. \$232,065.50 plus applicable taxes) and was subject to the following payment terms²³:

- a) A first payment of 30% of the contract at signing (which corresponds to \$80,045.19);
- b) A second payment of 30% during the work to be determined between the parties (i.e. an additional \$80,045.19);

²⁰ Exhibit P-2 at pp. 11-12.

²¹ Exhibit P-2 at pp. 11-13.

²² Exhibit P-2 at p. 14.

²³ *Ibid.*

- c) A third payment of 25% upon completion of 60% of the contract (i.e. \$66,704.33), and
- d) A last payment of 15% of the contract when all the work was completed (\$40,022.60).

[41] Therefore, pursuant to the terms of the Main Contract, the parties agreed that 85% of the total cost of the contract would be paid when 60% of the work was completed and the remaining 15% upon completion of the entire project.

2.2 Discussion

[42] Plaintiff claims \$16,794.71 for unpaid invoices relating to the Main contract and which, pursuant to the terms of the contract, represents the remaining balance of the third payment owed upon completion of 60% of the work.

[43] The parties agree that Plaintiff received payments totalling \$210,000 for the work performed in relation to the Main contract, including two cash payments of \$10,000 each.²⁴ Therefore, Defendants made the first two payments owed pursuant to the terms of the Main contract (see para 40 above) and only a partial payment of \$49,909.62 on the third payment of \$66,704.33 owed when 60% of the contract was completed.

[44] Hence, Plaintiff claims the remaining balance of \$16,794.71 for the third payment owed.

[45] Although the parties don't agree on the percentage of work completed on the Main contract, Defendants nevertheless acknowledged that 60% of the work was completed in August of 2018.²⁵

[46] Consequently, the amount claimed by Plaintiff (\$16,794.71) under the Main contract is owed. That being said, it remains to be determined whether the work was deficient as alleged by Defendants and if so, whether their cross claim for costs incurred to have another contractor correct the deficiencies is well founded.

[47] However, before adjudicating on Defendants' cross-demand, we will turn first to Plaintiff's claim for unpaid invoices relating to extra work not included in the Main contract.

3. Plaintiff's claim for unpaid invoices relating to extra work

[48] Plaintiff submits that Defendants agreed on the following extra work that was completed and for which \$46,789.96 remains outstanding :

²⁴ Exhibit D-5 and the Minutes of the hearing held on September 9, 2025 at 4:00 p.m.

²⁵ Exhibit P-16 at p. 2 (list of work not completed). Also of note, Defendants' expert was unable to provide an opinion on the percentage of work completed in relation to the Main contract.

	Contract and invoice numbers	Description of work	Plaintiff's claim
a)	Extra work #1 Contract #201625 (change order and extra work) signed by Mrs. Khaleghi ²⁶ Invoice #201825 dated March 30, 2018 ²⁷	plumbing, draining, electrical, floors, etc	\$17,690.05 (\$15,386+tx)
b)	Contract dated March 20, 2018 signed by Mrs. Khaleghi ²⁸ Invoice #201629 dated March 20, 2018 ²⁹	heat pump and other related work	Paid in full ³⁰ (\$21,385.35 incl. tx)
c)	Contract dated April 7, 2018 ³¹ Invoice #201830 dated April 20, 2018 ³²	Windows & exterior doors	Paid in full ³³ \$36,149.29 incl. tx (\$31,441 + tx)
d)	Contract signed by Mrs. Khaleghi ³⁴ dated May 10, 2018 Invoice #201827 ³⁵	French drain, sump pump & other related work Total invoice: \$25,000+tx	\$7,594 (\$4,000 + tx) ³⁶ <i>Nota Bene:</i> \$20,000 received in cash payments + \$1,000 credit

²⁶ Exhibit P-3.

²⁷ Exhibit P-4.

²⁸ Exhibit P-5.

²⁹ Exhibit P-5A.

³⁰ Pursuant to Mr. Sam's testimony at trial and exhibit D-5 on p 3.

³¹ Exhibit P-6.

³² *Ibid.*

³³ Pursuant to Mr. Sam's testimony at trial and exhibit D-5 on p 2.

³⁴ Exhibit P-7.

³⁵ Exhibit P-8.

³⁶ During the hearing on the merits, Mr. Sam admitted not having installed a sump pump in the furnace room and he estimated the cost for this work at approximately \$1,000. Plaintiff therefore reduced its claim to \$4,000 plus applicable taxes on the total amount of the invoice #201827 (i.e. \$25,000 + tx.). On this issue, see the Minutes of the September 10, 2025 hearing at 15:42 p.m.

e)	Invoice #201826 ³⁷	Taxes owed for removal of trees <i>Nota Bene:</i> Defendants paid invoice in cash except for taxes	\$411.63
f)	Change order and extra work #2 Invoice #201831 dated May 26, 2018 ³⁸	Miscellaneous work	\$14,569.31
g)	Extra work #3 Invoice #201832 dated May 26, 2018 ³⁹	Interior doors	\$3,256.29
h)	Contract dated June 7, 2018 signed by Mrs. Khaleghi ⁴⁰ Invoice # 201828 dated June 20, 2018 ⁴¹	Brick repointing and sealing windows	\$1,797 ⁴² (amount of applicable taxes)
i)	Extra work #4 Invoice #201833 dated August 5, 2018 ⁴³	Plumbing work in furnace room and basement bathroom	\$1,471.68

3.1 Facts relevant to the issue and the parties' positions

[49] Defendants submit that they paid for all extra work they had agreed to in advance and which was completed.

[50] Defendants contend that the parties agreed only on the extra work pertaining to extra #1, the heat pump, the windows and exterior doors, the French drain and the brick work (i.e. paras 48 (a) (b) (c) (d) (h) above) and that the invoices relating to that work were paid in full. Defendants claim having remitted to Mr. Sam the following payments⁴⁴:

³⁷ Exhibit P-9.

³⁸ Exhibit P-10.

³⁹ Exhibit P-11.

⁴⁰ Exhibit P-12.

⁴¹ Exhibit P-13.

⁴² Invoiced was paid in cash except for applicable taxes. See exhibit D-4.

⁴³ Exhibit P-14.

⁴⁴ Exhibit D-16A.

- a) Two checks dated June 13 and July 9, 2018 in payment of the total amount of the invoice pertaining to the windows and exterior doors (see para 48 (c) above)⁴⁵,
- b) One check in payment of the total amount of the invoice pertaining to the work relating to the heat pump (see para 48 (b) above)⁴⁶,
- c) Two cash payments of \$10,000 each allegedly remitted to Mr. Sam on June 30, 2018 and July 10, 2018 in payment of the extra work #1 (para 48 (a) above), and
- d) Five cash payments totalling \$25,000 remitted to Mr. Sam for the work pertaining to the French drain, and detailed as follows:
 - i. \$3,000 on May 17;
 - ii. \$7,000 on May 19;
 - iii. \$5,000 on June 2nd;
 - iv. \$5,000 on June 16;
 - v. \$5,000 on June 28, 2018.

[51] Plaintiff acknowledges having received payment in full for the work done in relation to the heat pump and the windows and exterior doors (see paras 48 (b) and (c) above).

[52] Plaintiff denies however having received any cash payment for the extra work #1 (see para 48 (a) above).

[53] Concerning the extra work for the French drain, Plaintiff acknowledges having received the first four cash payments totalling \$20,000⁴⁷ but denies having received a fifth cash payment of \$5,000 on June 28, 2018 as alleged by Defendants.

3.2 Discussion

[54] For the following reasons, the Court accepts Plaintiff's version regarding payments received:

- a) Defendants rely solely on Mr. Sam's handwritten notes which refer to a cash payment of \$5,000 for the French drain and two cash payments of \$10,000 each. Defendants argue that these notes constitute a receipt by Plaintiff⁴⁸;
- b) However, these handwritten notes do not indicate any dates nor any description of the work the two cash payments of \$10,000 were in relation to;

⁴⁵ Exhibit D-3.

⁴⁶ Exhibit D-2.

⁴⁷ As detailed in Exhibit D-4 and more particularly, Mr. Sam's handwritten notes on the front of the document.

⁴⁸ Exhibit D-5 on page 4.

- c) Given that Mr. Sam acknowledged having received two cash payments of \$5,000 for the work relating to the French drain on June 2nd and 16th⁴⁹, it is possible that the handwritten notes Defendants are relying on refer to one of these two payments;
- d) As for Mr. Sam's handwritten notes regarding two cash payments of \$10,000 each, these notes may also be in reference to the cash payments he received in relation to the Main contract, and which are detailed in Plaintiff's receipt printed on the company's letterhead⁵⁰;
- e) As for Defendants' submission that Plaintiff refused to provide them with receipts for cash payments despite their repeated requests, the Court notes that Plaintiff did provide a detailed receipt for all payments received in relation to the Main contract, including cash payments⁵¹;
- f) Contrary to the handwritten notes on which Defendants rely⁵², other handwritten notes of Mr. Sam are more reliable since they indicate dates on which the payments were received and the work for which the payments were made⁵³; and
- g) Consequently, the Court concludes that Defendants have not met their burden of proof.

[55] Accordingly, Plaintiff's claim for outstanding amounts owed for the work pertaining to extra work #1 (\$17,690.05) and the French drain (\$7,594) will be granted (see paras 48 (a) and (d) above).

[56] Although Defendants admit having agreed to the brick work (see para 48 (h) above), they refuse to pay the applicable taxes, alleging that it was Mr. Sam who insisted on being paid in cash and that there was an understanding between the parties that cash payments would be "free of taxes".

[57] Mr. Sam denies having requested cash payments and further denies having agreed that taxes would not be charged on cash payments. During his testimony, Mr. Sam asserted having explained to Defendants clearly that even if they paid in cash, they would still have to pay taxes.

[58] Given that the parties' testimonies are conflicting on this issue, the Court relies on the following documentation which tends to corroborate Plaintiff's position:

⁴⁹ Exhibit D-4 on p 1.

⁵⁰ Exhibit D-5 on p 1.

⁵¹ Exhibit D-5 on p 1.

⁵² Exhibit D-5 on page 4.

⁵³ Exhibit D-4 on pp 1 and 2 and exhibit D-5 on pp 1, 2 and 3.

- a) The contracts signed by Mrs. Khaleghi which mention that the taxes are not included in the price⁵⁴, and
- b) The invoices which detail the taxes payable on the cost for the work⁵⁵.

[59] Consequently, Plaintiff's claim for taxes owed for work pertaining to the French drain (see para 48 (d) above), the removal of trees (see para 48 (e) above) and the brick ((see para 48 (h) above) shall be granted.

[60] With respect to the invoice #201831 pertaining to a "change order and extra work #2"⁵⁶ (see para 48 (f) above), Mrs. Khaleghi testified at trial that this invoice was never paid because the work was included in the Main contract. She also asserted that most of the work was not completely, though she was unable to explain which part of the work was incomplete and deferred to her husband on this subject. However, Mr. Riahi did not testify on this invoice.

[61] Mr. Sam, on the other hand, testified that:

- a) The work described in the invoice was not included in the Main contract but rather, was pertaining to a change order requested by Defendants;
- b) The work was completed except for the laundry sink, but for which Defendants were not charged;
- c) The invoice was negotiated with Mrs. Khaleghi and accepted by her, and
- d) Defendants refused to pay simply because they considered that the work should not have been invoiced in view of the significant amount of the Main contract.

[62] Given the conflicting positions and testimonies, the Court accepts Plaintiff's position as being more plausible and credible for the following reasons:

- a) The fact that discounts were granted to Defendants for some of the work invoiced tends to corroborate Mr. Sam's testimony that discussions took place between the parties with respect to invoice #201831; and
- b) Contrary to Mrs. Khaleghi 's testimony, most of the work described in the invoice is not included in the Main contract⁵⁷.

⁵⁴ Exhibits P-3, P-7 and P-12.

⁵⁵ Exhibits P-4, P-5A, P-6, P-8, P-9, P-10, P-13.

⁵⁶ Exhibit P-10.

⁵⁷ For example, the following work described in the invoice is not included in the Main contract (exhibit P-2): work done on the balcony, fixing the walls and ceilings after work on electrical wiring (p 12) and installation of spotlights (pp 7,11).

[63] Concerning invoice #201832 (“extra work #3”) pertaining to the installation of new interior doors⁵⁸ (para 48 (g) above), Defendants’ position is not coherent for the following reasons:

- a) They acknowledge in their proceedings that the work was completed but allege that they never agreed to the cost of \$2,840 and that a lower price was negotiated and paid⁵⁹;
- b) And yet, the summary prepared by Mr. Riahi detailing payments made by Defendants⁶⁰ does not show any payment for this invoice;
- c) Furthermore, Defendants failed to produce documentary evidence in support of their submission; and
- d) Finally, the Main contract specifically excludes any work to replace any interior doors and door accessories.⁶¹

[64] Given the above, Plaintiff’s claim for invoice #201832 (see para 48 (g) above) will be granted.

[65] However, Plaintiff’s claim regarding invoice #201833⁶² (“extra work #4”) pertaining to plumbing work in the furnace room and basement bathroom (see para 48 (i) above) will be dismissed, given that Defendants deny having agreed to the work prior to completion and that no prior contract was signed.

3.3 Conclusion

[66] In summary, Plaintiff’s claim for all unpaid invoices pertaining to extra work will be granted, except for invoice # 201833 pertaining to “extra work #4”. Plaintiff’s claim will therefore be granted for \$45,318.28.

III. PLAINTIFF’S CLAIM FOR LOSS OF REVENUES

[67] Plaintiff claims \$127,916 for lost profits because of the delays incurred in completing the renovation project and for which he blames Defendants.

[68] Mr. Sam contends that he lost a very lucrative contract for a residential renovation project in Ontario that was to begin on August 6, 2018.⁶³ He explained that he couldn’t commit to start the renovation project in Ontario as planned because he had to remain in

⁵⁸ Exhibit P-11.

⁵⁹ Defence and Cross-Demand at para 25.

⁶⁰ Exhibits D-16 and D-16A.

⁶¹ Exhibit P-2 at p 12 under section “general work”.

⁶² Exhibit P-14.

⁶³ Exhibit P-21.

Montreal to attempt to resolve the dispute with Defendants and hopefully finish their renovation project in August.

[69] The Court cannot accept Plaintiff's contention that he lost the contract in Ontario because of Defendants' behavior since the evidence shows that Plaintiff could have proceeded with the other renovation project in Ontario in September. In fact, Plaintiff's client⁶⁴ testified that he was willing to undertake the renovations even in September, but that Mr. Sam contacted him only at the beginning of October, at which time, it was too late.

[70] In any event, even if the Court accepted Plaintiff's submission that the contract in Ontario was lost because of Defendants' breach and/or wrongful behavior, Plaintiff's claim for loss of revenue could not succeed given that Plaintiff claims the amount of the contract (i.e. \$113,200 plus applicable taxes) without administering any evidence of the overall costs related to the lost contract.

[71] Plaintiff had the burden to prove its loss of profit. The failure to present adequate proof of its damages is fatal.⁶⁵

IV. DEFENDANTS' DEFENCE AND CROSS-DEMAND

[72] Defendants contend that:

- a) Mr. Sam failed to honor his commitment to complete the renovation work agreed upon within the timeframe he had promised, namely by the first week of July 2018, and
- b) That the work completed was either deficient or poorly performed.

[73] Plaintiff, on the other hand, responds that:

- a) The delays incurred were attributable to Mrs. Khaleghi's actions;
- b) Mr. Sam honored all of Plaintiff's obligations, always acted in good faith and attempted to arrive at an amicable settlement with Defendants in order to complete the work as soon as possible, and
- c) The work respected Defendants' wishes and requests and was conducted in conformity with the applicable norms and standards of practice.

⁶⁴ Mr. Masoud Ebrahimi.

⁶⁵ *Electrolux Canada Corp. v American Iron & Metal, I.p.*, 2016 QCCA 1692 at paras 18ff.

1. Was Plaintiff responsible for the delays incurred in completing the renovation work agreed upon by the parties?

[74] The Main contract does not specify a date for completion of the renovation work.

[75] According to Plaintiff's president, a date for completion of the renovation project was not specified in the Main contract because prior to signing the contract, the parties discussed the possibility of additional work required (the extras) but they were undecided as to the scope of the extra work they were prepared to do and the specifics of some of that extra work, for example, the installation of a French drain and the type of heating system or windows they preferred.

[76] That being said, the fact remains that the work was not completed by the end of July and the parties blame each other for the delays incurred.

[77] According to Mr. Sam, delays were caused by the extra work requested by the owners and the fact that certain extra work had an impact on the initial work schedule.⁶⁶ He added that delays were also encountered because Mrs. Khaleghi often delayed important decisions in regard to the extra work and certain purchases. Mr. Sam referred to the Ikea vanity Mrs. Khaleghi insisted on buying for one of the bathrooms despite his recommendations and the fact that he advised her that he didn't assemble Ikea products.⁶⁷ Defendants, on the other hand, invoke Mr. Sam's refusal to assemble the vanity and his misguided advice on the measurements required for the vanity. Suffice it to say that the parties have conflicting versions on this subject and that they blame each other for the problem with the Ikea vanity.⁶⁸

[78] Defendants deny any obstructive conduct having delayed the progress of the renovation work and blame Plaintiff for having refused to complete the work despite the amounts paid.

[79] In light of the evidence taken as a whole, the Court accepts Plaintiff's position that the renovation work was delayed because of the amount of extra work required and the impact of this additional work on the initial work schedule.

[80] The Court also accepts Mr. Sam's testimony as being more plausible and credible than Mrs. Khaleghi's testimony. Mr. Sam had a good memory of the events, and his testimony was accurate and detailed. He also made several admissions in regard to incomplete work, which added to the credibility of his testimony.

[81] Mrs. Khaleghi, on the other hand, did not have a good memory of the events and her testimony seemed rehearsed with her husband's testimony and was exaggerated on

⁶⁶ For example, the owner's decision on the type of heating (furnace vs central air) would impact the electrical work.

⁶⁷ Exhibit D-10.

⁶⁸ On this subject, see: Plaintiff's Introductory Application at paras 18ff, the Defense and Cross-Demand at paras 13-15, 83-85, Reply to the Defense and Cross-Demand at paras 23ff and exhibit D-10.

several aspects. Mrs. Khaleghi also avoided giving clear answers to questions asked. As for Mr. Riahi's testimony, it also seemed rehearsed with his wife's testimony. Moreover, his testimony was less relevant than Mrs. Khaleghi's given that he did not play an active role during the renovation project seeing as he was in Iran at the time.

[82] Finally, for the reasons which will be explained below, the Court concludes that Plaintiff's claim for outstanding amounts owed is well founded.

[83] Consequently, in light of the above, the Court finds that Plaintiff cannot be held liable for the delays incurred in the renovation work on the Property and the incomplete work. Rather, it is Defendants' refusal to honor the payment schedule provided for in the Main contract that led Plaintiff to leave the work on the Property unfinished.

2. Was Plaintiff's work deficient?

[84] For the following reasons, the Court concludes that Defendants did not meet their burden of proving that Plaintiff's work was deficient.

[85] Defendants adduced into evidence a deficiency report prepared by an architect, Mrs. Taraneh Khaleghi⁶⁹, who is also Defendant's niece. The expert report is dated May 16, 2019. The expert testified at trial.

[86] The expert has 15 years of professional experience in architectural design, construction documentation and project management. She is the founder of the firm Accordéon Architecture, works mostly in residential projects and regularly prepares deficiency reports.

[87] Although Ms. Khaleghi's expertise was recognized at trial, the Court cannot rely on her opinion.⁷⁰ Here's why.

[88] The architect received her mandate directly from Defendants. Her report outlines all deficiencies she observed during two visits of the Property on September 9 and 11, 2018 and takes into consideration the contract signed between the parties⁷¹ and her conversations with Defendants.⁷²

⁶⁹ Exhibit D-1.

⁷⁰ Art 238 CCP provides that the expert's conclusions are not binding on the court, a principle that the courts have repeatedly emphasized. On this subject, see: *Roberge v Bolduc*, [1991] 1 S.C.R. 374 at 430- 431.

⁷¹ The expert report does not differentiate between the Main contract and the other contracts relating to extra work. This distinction is not made during the architect's testimony either.

⁷² Exhibit D-1 at p 3.

[89] One of the main deficiencies observed by the expert was the fact that the fire separations surrounding the basement did not comply with the applicable fire-resistant rating⁷³ as provided for in Part 10 of the *Code de Construction du Québec*⁷⁴ (the “**Code**”).

[90] The expert’s conclusion that the basement presented a fire hazard was based on the following facts and premises:

- a) Given that the ground and upper floors had not been largely modified within the meaning of the Code, the expert considered these floors to be governed by Part 10 of the Code which establishes less stringent building standards applicable to minor transformations;
- b) However, given that the basement had been largely modified and based on the assumption that it constituted a separate unit from the ground floor⁷⁵, the expert considered the basement as a major transformation within the meaning of the Code and therefore subject to the reconstruction requirements applicable to major transformations provided for in Part 9 of the Code.

[91] During her cross-examination, the expert acknowledged that if the basement was not occupied by a tenant, one could argue that the basement was part of the ground floor, in which case the basement would also be governed by Part 9 of the Code and therefore be compliant just like the ground floor.

[92] Given that Mr. Sam testified that he was not aware of Defendants’ intention to rent the basement and that Defendants failed to administer evidence which establishes that the basement was in fact rented, the Court cannot accept the expert’s conclusion that the basement did not comply with the applicable fire-resistant rating.

[93] The expert also reports having observed the following deficiencies in some of the bathrooms⁷⁶:

- a) proper slopes on shower floors were not maintained for adequate water draining; and
- b) appropriate waterproof membranes and concrete backerboards to prevent mold were not used under the tiles of the walls and floors of the showers.

[94] In support of her conclusions, the expert referred to pictures in her report and her visual observations.⁷⁷

⁷³ Exhibit D-1 at pp 5 and 25.

⁷⁴ *Code de Construction du Québec*⁷⁴, chapter 1 (CCQ-c.1) 2010 (modified *National Building Code of Canada* 2010).

⁷⁵ Based on information the expert obtained from the owners.

⁷⁶ Exhibit D-1 at pp 12 and 15 regarding the ground floor and at p 23 in regard to the basement.

⁷⁷ *Ibid.*

[95] The Court cannot rely on the expert's conclusions in this regard for the following reasons:

- a) The expert's conclusions are contradicted by Mr. Sam's testimony. The contractor asserts that he used mold-resistant gypsum and installed waterproofing membranes in all of the bathrooms and that he checked the conformity of all slopes before installing tiles;
- b) The expert acknowledged that her conclusions are based solely on her visual inspection of the work and that she did not speak to Plaintiff in regard to her observations;
- c) Given that the Court was not provided with a color copy of the pictures included in the report and that the photocopies were of poor quality, it was difficult to understand the explanations provided by the expert and the subtleties of her visual observation of the work as opposed to the explanations provided by the contractor; hence, her testimony was not convincing;
- d) Furthermore, the expert did not remember whether she inspected all of the bathrooms despite the conclusions contained in her report;
- e) Finally, Defendants did not establish that they encountered any problems with the work performed by Plaintiff in the bathrooms and/or that the alleged deficiencies have been corrected.

[96] Although the expert reported other minor deficiencies, of which the following, explanations were provided by the contractor to explain or rebut the expert's findings:

- a) The expert observes that a vanity in one of the bathrooms on the ground floor was too wide (a design flaw), which did not allow sufficient space to install the toilet.⁷⁸ As previously mentioned, the parties blame each other for this situation. The Court accepts the contractor's testimony as being more credible, namely that it was Mrs. Khaleghi who decided to purchase an Ikea vanity that was the maximum size the space allowed even though he advised her against it ;
- b) The expert refers to missing guard and/or handrails.⁷⁹ The evidence shows that the installation of guard rails on the balcony was not part of Plaintiff's contract;⁸⁰
- f) The expert observes the poor quality of wood floor sanding and finishing. The Court accepts Mr. Sam's testimony that he had explained to Defendants that it would be difficult to do a perfect job because the original floors were stained with dog's urine;

⁷⁸ Exhibit D-1 at p 15.

⁷⁹ Exhibit D-1 at pp 10, 16 and 18.

⁸⁰ Exhibit P-10.

- g) Although the expert refers to poor execution of tile installation, she acknowledged during her testimony that her comment referred solely to the ceramic work in a basement closet. Hence, the evidence shows that Mr. Sam offered to install left-over ceramic in a storage closet in the basement, even though this work was not included in the Main contract⁸¹ nor invoiced to Defendants; and
- h) As for the expert's comment regarding the use of poor-quality paint, it must be noted that the Main contract specifies the parties' agreement as to the brand of paint that would be used⁸².

[97] Finally, although the architect's report provides a detailed list of the unfinished work, it is not necessary to review this list given Plaintiff's admission that 15% of the work was not completed and the Court's conclusions on Defendants' cross demand in this regard.

3. Is Defendants' cross claim well founded?

[98] Defendants claim the following damages to complete and/or correct Plaintiff's work:

- a) \$26,851.94 for work performed by other professionals,
- b) \$18,404.15 for purchase of materials required to complete the work, and
- c) \$13,400 representing estimated future costs.

[99] Each of these claims will be analyzed in turn.

3.1 Defendants' claim for work performed by other professionals

[100] Defendants claim \$26,851.94 for work performed by other professionals. Defendants submit that they hired another contractor to complete the unfinished work.

[101] Defendants claim \$16,000 for work performed by another contractor to complete the unfinished work and/or correct Plaintiff's deficient work. This claim is dismissed for the following reasons:

⁸¹ Exhibit P-2 at p 13.

⁸² Exhibit P-2 at pp 6 and 13.

- a) Although Defendants filed a contract which they allege was entered into with another contractor, namely Farshid Ebrahimi, on September 14, 2018⁸³, the contract is not signed and there is no evidence of payment⁸⁴;
- b) Mr. Sam testified that most of the work described in the said contract pertains to the 15% of unfinished work included in the Main contract;
- c) Mr. Sam's testimony remained uncontradicted seeing as the contractor Mr. Ebrahimi did not testify on the work performed pursuant to his contract nor did Defendants; and
- d) In light of the above, Defendants' claim for the amount of the contract, namely \$16,000, corresponds to part of the last payment of 15% of the Main contract (approximately \$40,000).

[102] Defendants also claim the following additional costs incurred to complete Plaintiff's work⁸⁵ :

- a) \$2,874.38 for work completed by ITA Climatisation & Chauffage, i.e. the duct work in the furnace room, the installation of grills on ducts and exit and the installation of a digital thermostat. Given that Mr. Sam acknowledged not having completed this work even though it was included in the contract dated March 20, 2018, invoiced and paid in full⁸⁶, the amount claimed by Defendants for this work will be granted;
- b) \$1,478.58 for the installation of a sump pump in the furnace room. Given that this work was not completed by Plaintiff even though it was included in the contract dated May 10, 2018 and invoiced⁸⁷, Plaintiff reduced its claim in this regard by \$1,000. Consequently, Defendants' claim will be granted for the balance of \$478.58;
- c) \$4,024.13 in relation to electrical work which Defendants allege was not completed by Plaintiff. Given that the invoice adduced into evidence by Defendants in support of their claim⁸⁸ does not detail the work performed nor on which floor of the Property it was performed and that Mr. Sam testified that 10%-15% of the electrical work included in the Main contract had to be completed, this claim is dismissed; and

⁸³ Exhibit D-11 (2).

⁸⁴ Although Defendants provided a copy of checks totalling the amount of the contract, they failed to file evidence of cashing of the said checks.

⁸⁵ Exhibit D-11 (1).

⁸⁶ Exhibits P-5, P-5A and D-5. See also para 48 (b) above.

⁸⁷ Exhibits P-7 and P-8. See also para 48 (d) above.

⁸⁸ Exhibit D-11 (1) and in particular, the invoice from Alca Net Électrique inc.

- d) \$2,524.25 for kitchen cabinets in all three kitchens.⁸⁹ Given that this expense also pertains to 15% unfinished work included in the Main contract, this claim is also dismissed.

3.2 Defendants' claim for purchase of materials

[103] Defendants claim \$18,404.15 for purchase of materials required to complete the work included in the Main contract.⁹⁰ This claim is dismissed for the following reasons:

- a) The purchases made by Defendants are for finishing products they were responsible for according to the Main contract, i.e. counter tops, backsplash, sink, faucet for all three kitchens and spotlights for all three floors;
- b) These purchases are also part of the 15% of unfinished work included in the Main contract; hence, Defendants claim is unjustified; and
- c) The purchases include flooring delivered to Mrs. Khaleghi's mother's house.

3.3 Defendants' claim for future costs

[104] Defendants allege in their cross-demand, at paragraph 108, that "the plumbing will require more corrective work estimated at \$13,400". This claim is dismissed given the lack of evidence that the work was done since the estimate was provided in 2018.

3.4 Defendants' claim for loss of rental revenue

[105] Defendants claim \$28,800 for loss of rental revenue for an eight-month period from August 1st, 2018 to the end of March 2019 and based on the following information they obtained at the time from Mrs. Khaleghi's sister and brother-in-law, both real-estate brokers: a monthly rent of \$1,200 for the basement and \$2,400 for the ground floor.

[106] This claim is dismissed given the following:

- a) The Court does not hold Plaintiff responsible for the delays incurred in completing the renovation work on the Property;
- b) The absence of any evidence that the units were in fact rented by Defendants and if so, as of when;
- c) The absence of any evidence regarding the rental value of similar properties on the market at the time; and

⁸⁹ Exhibit D-11 (1) and in particular, the invoices from Maître d'Art inc.

⁹⁰ Exhibit D-12.

- d) Based on Mrs. Khaleghi's testimony and the documentary evidence filed by Defendants⁹¹, the work on the Property was completed at the end of the year 2018, which would have allowed Defendants to rent out the units and therefore mitigate their losses.

3.5 Defendants' claim for miscellaneous costs

[107] Defendants also claim \$1,250 in storage costs for the period of June to the end of November 2018.⁹² Mrs. Khaleghi testified that the couple's furniture and other belongings they brought from Iran had to be placed in storage for a longer period than anticipated due to Plaintiff's failure to deliver the project within the July deadline promised. Defendants' claim for storage costs is denied given the Court's conclusion that Plaintiff is not responsible for the delays incurred in completing the renovation work on the Property.

[108] Although Defendants claimed \$512.83 in their proceedings for Mr. Riahi's plane ticket to return to Canada⁹³, Defendants did not administer any evidence in support of this claim. The claim will therefore be dismissed.

[109] Defendants claim the reimbursement of a \$25,000 cash payment remitted to Plaintiff.⁹⁴ There is no legal and factual basis for this claim.

3.6 Defendants' claim for moral damages and inconveniences

[110] Defendants each claim \$50,000 for moral damages.

[111] Defendants submit that the delays and disputes with Plaintiff caused them intense emotional stress and financial strain, since they were constrained to continue living with Mrs. Khaleghi's mother for an extended period of time.

[112] More particularly, Mrs. Khaleghi testified that she was afraid of Mr. Sam because of his insulting and aggressive attitude towards her. She declared that she cried all the time, lost sleep and was under a lot of pressure because of the couple's limited financial resources, the fact that their home was uninhabitable and that she had to continue dealing with Mr. Sam alone. She asserted having consulted her family doctor at the time who prescribed her with sleeping medication.

[113] Mr. Riahi corroborated his wife's testimony on her emotional distress during the renovations.

⁹¹ Exhibit D-11 and in particular the alleged contract signed with Mr. Ebrahimi and the checks issued in payment of his services.

⁹² Exhibit D-14.

⁹³ Defense and Cross-Demand at para 117.

⁹⁴ Defense and Cross-Demand at paras 113-14.

[114] Mr. Sam denies ever having been aggressive towards Mrs. Khaleghi and maintains that he always acted in good faith and respectfully toward both Defendants.

[115] The Court concludes that the evidence is not convincing nor sufficient to award moral damages.

[116] It is common knowledge that undertaking major renovations generally causes significant stress, both financially and emotionally. However, in this case, the evidence does not reveal that Mrs. Khaleghi's emotional distress was caused by Mr. Sam's improper or wrongful behaviour towards his client. If Mrs. Khaleghi was afraid of Mr. Sam, why would she attend the negotiations with Mr. Sam in August instead of letting her husband deal with the situation alone?

[117] Mrs. Khaleghi's testimony regarding Mr. Sam's aggressive behavior towards her was not credible; it seemed rather exaggerated. As a matter of fact, Mrs. Khaleghi declared that she still experiences to this day the lasting effects of the "trauma" she suffered during the renovation project. And yet, there is no evidence of a traumatic experience nor of the consequences of such an experience.

[118] Mr. Riahi's claim for moral damages is also denied given the absence of any evidence.

3.7 Defendants' claim for abuse of proceedings and/or punitive damages

[119] Although Defendants allege an abuse of proceedings and claim punitive damages, they failed to prove the merits of their claim, in fact and in law.

CONCLUSION

[120] In summary, the Court grants Plaintiff's claim for a total of \$62,112.99.⁹⁵

[121] This amount will however be reduced, by judicial compensation, by \$3,352.96 for costs incurred by Defendants for work that was not completed by Plaintiff but which they paid for.⁹⁶

FOR THESE REASONS, THE COURT:

[122] **GRANTS** in part Plaintiff's Introductory Application for unpaid invoices and damages, as modified at trial⁹⁷;

[123] **GRANTS** in part Defendants' Cross-Demand;

⁹⁵ See paras 46 and 66 above.

⁹⁶ On this subject, see paras 102(a) and (b) above.

⁹⁷ See the Minutes of the September 10, 2025 hearing at 3:42 p.m.

[124] **ORDERS** judicial compensation between the amount owed by Defendants in paragraph [120] and the that owed by Plaintiff in paragraph [121];

[125] **CONDEMNS** Defendants to pay Plaintiff \$58,760.03 plus legal interest and the additional indemnity provided for under article 1619 CCQ as of the date of institution of the proceedings;

[126] **THE WHOLE** with judicial costs in favor of Plaintiff in all cases.

TIZIANA DI DONATO, J.C.S.

Me Hila Huelsen
Hila Sima Huelsen, avocate
Attorney for the Plaintiff

Me Alan Stein
Alan M. Stein
Attorney for the Defendants

Hearing dates: September 8, 9 and 10, 2025