ALBERTA LABOUR RELATIONS BOARD

OUR VISION...

The fair and equitable application of Alberta's collective bargaining laws.

OUR MISSION...

To administer, interpret and enforce Alberta's collective bargaining laws in an impartial, knowledgeable, efficient, timely and consistent way.

501, 10808 - 99 Avenue
Edmonton, Alberta
T5K 0G5

Tel: 780-422-5926
Fax: 780-422-0970

308, 1212 - 31 Avenue NE
Calgary, Alberta
T2E 7S8

Tel: 403-297-4334
Fax: 403-297-5884

E-mail:
alrbinfo@gov.ab.ca

Website:
www.alrb.gov.ab.ca

April 15, 2015

International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States, its Territories and Canada, Local 212
201, 208 - 57 Avenue SW
Calgary, AB T2H 2K8
Attention: Damian Petti
Fax: (403) 250-9769

Blair Chahley
Suite 203, 10265 – 107 Street
Edmonton, AB T5J 5G2
Attention: J. Robert W. Blair
Fax: (780) 425-6448

Redemption Alberta Inc.
Redemption Productions Inc.
Panacea Entertainment Inc.
Minds Eye Entertainment Ltd.
c/o Bennett Jones LLP
4500 Bankers Hall East
855 2 Street SW
Calgary, AB T2P 4K7
Attention: John Gilmore
Fax: (403) 265-7219

Camel Entertainment Inc.
9100 Wilshire Blvd.
#1000W
Beverly Hills, CA 90212
Attention: Kiefer Sutherland
Attention: Howard Altman
Fax: (310) 288-6300

Directors Guild of Canada
Alberta District Council
Suite 133, 2526 Battleford Avenue
Calgary, AB T3E 7J4
Attention: Carol Romanow
Fax: (403) 217-8678

Canadian Media Production Association
5th Floor, 160 John Street
Toronto, ON M5V 2E5
Attention: Warren Ross
Attention: Reynolds Mastin
Fax: (416) 304-0499

ACTRA Alberta
602 7015 Macleod Trail SW
Calgary, AB T2H 2K6
Attention: Tina Alford
Fax: (403) 228-3299

McCarthy Tetrault LLP
Suite 4000, 421-7 Avenue SW
Calgary, AB T2P 4K9
Attention: Will Cascadden
Fax: (403) 260-3501

RE: A common employer application and a successorship application brought by the International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States, its Territories and Canada, Local 212 and Directors Guild of Canada Inc. affecting Camel Entertainment, Redemption Alberta Inc., Redemption Productions Inc., Panacea Entertainment Inc., and Minds Eye Entertainment Ltd. – Board File No. GE-06917

[1] This decision addresses an application for interim relief brought by the International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States its Territories and

Canada, Local 212 ("IATSE Local 212") and the Directors Guild of Canada, Alberta District Council ("DGC") (collectively, the "Unions" or "Applicants").

[2] The application for interim relief affects Camel Entertainment Inc. ("Camel"). It also affects Redemption Alberta Inc. ("Redemption AB"), Redemption Productions Inc. ("Redemption SK"), Minds Eye Entertainment Inc. ("Minds Eye"), and Panacea Entertainment Inc. ("Panacea") (collectively, and for convenience only, the "Redemption Companies"). Panacea is the parent company of Redemption AB and Minds Eye is the parent company of Redemption SK.

[3] Camel and the Redemption Companies (collectively, the "Respondents") oppose the application for interim relief.

Background

[4] In 2013, the production of a film initially entitled "Redemption" commenced in Alberta. The film has also been referred to as "Forsaken" and "John Henry Clayton". In this decision we will use "Forsaken". The film was initially to be co-produced by Redemption AB and Redemption SK, both single-use companies.

[5] The Unions were each voluntarily recognized by Redemption AB for this production and collective agreements were negotiated and signed.

[6] In the fall of 2013, completion of the production of the film was placed in jeopardy as a result of a funding shortfall. Camel agreed to provide financing to permit the production to be completed. While film production work did conclude in Alberta, the Unions allege their members did not receive full compensation for their services.

[7] In September 2013, the Unions filed common employer applications affecting the Redemption Companies (Board File Nos.: GE-06710, GE-06711). Additionally, IATSE Local 212 filed a complaint of an unlawful lockout and an unfair labour practice complaint affecting the Redemption Companies (GE-06712) and DGC filed an unlawful lockout complaint affecting the Redemption Companies (GE-06714). A different panel of the Board is in the process of hearing those matters.

[8] In complaints GE-06712 and GE-06714, the Unions seek the same relief. This specifically includes a request the Board order the employees and each Union be made whole for their losses by the Redemption Companies, on a joint and several basis.

[9] Additionally, shortly after filing their applications with the Board, the Unions grieved under their respective collective agreements the alleged failure by Redemption AB to pay wages. The grievances have not yet proceeded to arbitration.

[10] Approximately one year later, on September 11, 2014, the Unions filed a common employer and successorship application affecting Camel and the Redemption Companies (the "Camel Application"). The Unions allege a substantial part of the business or undertaking that is the film "Forsaken" has been transferred to or is now in the possession and control of Camel. It is in the Camel Application that this interim relief application has been sought.

[11] The application for interim relief came before a panel of the Board (Smith, Bennett, Olmstead) on February 2, 3, and 26, 2015. Seventy exhibits were entered by agreement for this hearing only.

[12] This letter sets out the Board's decision and reasons on interim relief.

Position of the Parties

[13] The Unions specifically seek, as interim relief, the following:

1. An order preventing the Redemption Companies or Camel from taking receipt of any Alberta Film Grant funds, distribution advances from any source, or other revenue to which any of them might appear entitled until the above matter is concluded or until the Board orders otherwise, including a provision that the matter may be brought back before the Board by any party seeking to have the order vacated or amended on two weeks notice to the other parties.
2. An order restraining the transfer of any property rights to the film known as "Forsaken" or "John Henry Clayton" by any of the Redemption Companies until the above matter is concluded or until the Board orders otherwise, including a provision that the matter may be brought back before the Board by any party seeking to have the order vacated or amended on two weeks notice to the other parties.
3. An order requiring the Respondents to advise Local 212 and DGC Alberta monthly of all revenue received or anticipated from the film known as "John Henry Clayton" together with information about where any such funds received are to be applied, including a provision that the matter may be brought back before the Board by any party seeking to have the order vacated or amended on two weeks notice to the other parties.
4. Such further and/or alternative relief as counsel may suggest and the Board may consider appropriate.

[14] The Unions say the exhibits makes clear the financial circumstances of the Redemption Companies have been and continue to be dire. The Unions argue this financial trouble was the catalyst for the Redemption Companies entering into a loan with Camel, the practical outcome of which is Camel has assumed effective control of the business that is Forsaken. The Unions submit the measure of control exhibited by Camel over the film exceeds what one might see from an arm's length lender and by virtue of this continuing arrangement Camel has become a successor or a common employer. The Respondents have not offered any countervailing evidence, and on that basis the Unions argue a serious issue exists to be tried regarding Camel's status. With respect to the second stage of the test, the Unions simply state "when there is no money, there is irreparable harm". The Unions submit the evidence placed before the Board is sufficiently plain and clear there is little prospect its members will ever receive payment of the monies owed to them. The evidence suggests even if monies come in from certain sources, including Alberta tax film credits, there are no apparent steps being taken by the Respondents to prioritize paying the members the monies owed. Without a preservative order from the Board, the likelihood is the Union members will never recover any monies owed to them. The Unions point to the lack of evidence any harm would flow to the Respondents if the Board were to grant the interim relief requested; consequently, the balance of convenience favours the Unions.

[15] Camel states there is no finding at present by any tribunal that the Respondents owe money to the Unions or its members. Further, the Unions have not sought in this proceeding payment from the Respondents for unpaid wages or other damages.

[16] Camel characterizes the order being sought by the Unions as both preventative (from receiving monies or transferring title to the film) and mandatory (requiring disclosure of monies received or anticipated). Camel relies on *Medical Laboratory Consultants v Calgary Health Region*, 2005 ABCA 97 as authority that when a party seeks mandatory injunctive relief, the "serious issue to be tried standard" is replaced by a more onerous "strong *prima facie* case" standard. In particular, the Unions have not demonstrated bargaining rights have been compromised, require preservation, or that there is some other legitimate labour relations purpose to order interim relief. Further, Camel argues the Board lacks jurisdiction to make an order for payment of lost wages. That jurisdiction lies with an arbitrator under the collective agreements (relying on *UFCW v Westfair Foods Ltd.*, 2008 CanLII 88496 (AB GAA) at 24). If the Board lacks jurisdiction to deal with unpaid wage claims, the Board cannot make an interim order preserving a claimed right or entitlement for unpaid wages. In light of the foregoing, Camel says the Unions have not demonstrated a strong *prima facie* case regarding the common or successor employer case.

[17] On the second and third stages of the test, Camel says there is no evidence the Respondents have any assets in Alberta other than a future Alberta Film Tax Credit payment. The Board has no jurisdiction to make orders against parties or assets that reside outside of Alberta. Camel and the Respondent Companies have indicated they have no objection to the Board ordering Alberta Film to provide advance notice to the Unions of payment of the tax credits. Further, the Unions have made no effort to arbitrate the grievances. These factors do not indicate irreparable harm or that the balance of convenience favours the Unions.

[18] The Redemption Companies agree with the submissions of Camel. They emphasize there is no indication from the evidence the Redemption Companies are trying to avoid obligations under the collective agreements. Relying on *Weber v Ontario Hydro*, [1995] 2 S.C.R. 929, they argue the Unions are seeking to avoid the exclusive jurisdiction model that would dictate arbitration is the correct and only forum for this dispute and for any application for interim relief.

[19] In reply, the Unions say the matters they seek to deal with before the Board are exclusively within the Board's jurisdiction. Recourse to arbitration means little without establishing who is a party to that arbitration and the Board has jurisdiction to determine who may be bound by a collective agreement. Camel has provided no evidence in support of its assertion the only assets it has in Alberta are future Alberta tax credits. There is, however, evidence before the Board that any distribution advances will not be permitted to land in Alberta and irreparable harm will flow to the Unions if monies are permitted to be moved out of Alberta or title to the film passes out of Alberta. The Board has the power to make preservative orders to further the purposes of the *Code*. The Union says the more onerous standard (strong *prima facie* case) applicable to the first part of the test argued for by Camel would only apply to one of the four arms of relief sought (mandatory disclosure of monies received or anticipated) and on the evidence before the Board, the higher standard has been established in any event.

Decision

[20] The Board's approach to interim relief applications was described in *Alberta Health Services (Re)*, [2014] Alta. L.R.B.R. LD-048:

> [12] Section 12 of the *Code* gives the Board jurisdiction to grant interim relief. The Board's approach to such applications is based on the three part-test set out by the Supreme Court of Canada in *RJR-MacDonald Inc. v. Canada (Attorney General)*, [1994] 1 S.C.R. 311. The test was summarized in that decision, beginning at paragraph 76:
>
> > It may be helpful at this stage to review the factors to be considered on an application for interlocutory relief in a *Charter* case.
> >
> > As indicated in *Metropolitan Stores*, the three-part *American Cyanamid* test should be applied to applications for interlocutory injunctions and as well for stays in both private law and *Charter* cases.
> >
> > At the first stage, an applicant for interlocutory relief in a *Charter* case must demonstrate a serious question to be tried. Whether the test has been satisfied should be determined by a motions judge on the basis of common sense and an extremely limited review of the case on the merits. The fact that an appellate court has granted leave in the main action is, of course, a relevant and weighty consideration, as is any judgment on the merits which has been rendered, although neither is necessarily conclusive of the matter. A motions court should only go beyond a preliminary investigation of the merits when the result of the interlocutory motion will in effect amount to a final determination of the action, or when the constitutionality of a challenged statute can be determined as a pure question of law. Instances of this sort will be exceedingly rare. Unless the case on the merits is frivolous or vexatious, or the constitutionality of the statute is a pure question of law, a judge on a motion for relief must, as a general rule, consider the second and third stages of the *Metropolitan Stores* test.
> >
> > At the second stage the applicant must convince the court that it will suffer irreparable harm if the relief is not granted. Irreparable refers to the nature of the harm rather than its magnitude. In *Charter* cases, even quantifiable financial loss relied upon by an applicant may be considered irreparable harm so long as it is unclear that such loss could be recovered at the time of a decision on the merits.
> >
> > The third branch of the test, requiring an assessment of the balance of inconvenience, will often determine the result in applications involving *Charter* rights. In addition to the damage each party alleges it will suffer, the interest of the public must be

> taken into account. The effect a decision on the application will have upon the public interest may be relied upon by either party. These public interest considerations will carry less weight in exemption cases than in suspension cases. When the nature and declared purpose of legislation is to promote the public interest, a motions court should not be concerned whether the legislation actually has such an effect. It must be assumed to do so. In order to overcome the assumed benefit to the public interest arising from the continued application of the legislation, the applicant who relies on the public interest must demonstrate that the suspension of the legislation would itself provide a public benefit.

[13] These three considerations are not separate, watertight categories. The Board must weigh the considerations and decide what is appropriate in the circumstances. The Board's jurisprudence also indicates that the Board will bring a labour relations perspective to its analysis: see *Miscellaneous Teamsters Local 987 v. N.A.D.P. et al (#2)*, [1991] Alta. L.R.B.R. 159.

[21] This Board stated in *U.A., Local 488 v Firestone Energy Corp.*, [2005] Alta. L.R.B.R. LD-031:

> [9] In making our decision on interim relief, we were mindful of the comments of the Board in *UFCW, Local No. 401 v. Westfair Foods Ltd.*, [2004] Alta. L.R.B.R. LD-076. In that decision, the Board said:
>
> > We are, however, acutely aware that in such an application the Board does not hear the parties entire cases. There is therefore a need for caution and restraint in evaluating the evidence the Board does hear; a need to make due allowance for the impact of the evidence it has not yet heard; and a need for restraint and proportionality in any remedies given at an interim stage.
>
> [10] We also took into account the comments of this Board in *UFCW, Local 401 v. Economic Development Edmonton*, [2002] Alta. L.R.B.R. 186, where this Board noted that interim relief in labour relations matters may involve unique considerations and we need not follow the test for interim relief applied by the courts at common law.

[22] We turn first to deal with the argument raised by Camel that interim relief sought would be inappropriate given that the Board has no jurisdiction in this proceeding to order payment for any lost wages arising from a collective agreement obligation.

[23] Under section 12(2)(e) of the *Code*, the Board may for the purposes of the *Code* "make or issue any interim orders, decisions, directives, or declarations it considers necessary pending the final determination of any matter before the Board".

[24] We agree with the Respondents the issue of a purported failure on the part of Redemption AB to pay wages to Union members is, on its face, a dispute arising from the collective agreement, and is subject to arbitration. We further agree that an arbitrator of such a dispute would have the jurisdiction to order interim relief with respect to that dispute. If the *only*

application before the Board were a common employer and successorship application, seeking only a declaratory remedy, it would appear inappropriate for the Board to issue an interim remedy preserving the financial situation of the parties to the grievance. In that circumstance, the interim remedy would likely impinge on the exclusive jurisdiction of an arbitrator and be unrelated to the "final determination of any matter before the Board". Whether there would ever be an appropriate case for an interim common employer or successorship declaration is not a matter before us, as no such interim remedy was sought.

[25] The Applicants have identified in their pleadings there are multiple other proceedings before the Board involving these parties. In our view, it is necessary to consider those other proceedings to properly understand the Board's jurisdiction in this particular application for interim relief. In doing so, we limited ourselves to a cursory review of the pleadings filed in the other proceedings.

[26] The Unions and the Redemption Companies are embroiled in another dispute, before a different panel, involving the same factual backdrop - the failure to pay the Unions' members their wages. Part of what is at issue in those other proceedings is whether the Redemption Companies have engaged in some form of illegal lockout or other unfair labour practice, and part of the relief sought by the Unions in those proceedings is for a direction that "the Employer and each entity found to be an employer or a common employer by direction of the Board be liable for all unpaid wages and benefits to employees on a joint and several basis" and for an order that the employees and each Union "be made whole for any losses which may be proven to have resulted from the unlawful actions complained of herein, again by all respondents on a joint and several basis". That is, there is currently a "matter before the Board" whereby the Unions are seeking a financial remedy from the Redemption Companies.

[27] The main application here concerns whether Camel is a common or successor employer to one or all of the Redemption Companies. If Camel is found to be a successor or common employer to any one of the Redemption Companies, Camel may be bound by any compensatory relief order issued in the other proceeding. For the purposes of the *Code*, Camel and the Redemption Companies may be found to be inextricably linked as employers. In our view, as long as that possibility remains, the relief that is sought in that other "matter before the Board" has potential application to Camel. The interim relief sought in this proceeding includes preserving the Unions' ability to access potential funds, such as distribution advances and tax credits, which may be the only source of monies from which the Unions could recover any relief awarded by the Board. On that basis, we see a strong link between the interim relief applied for here and the potential application of compensatory relief that might be awarded in the other Board proceeding.

[28] Accordingly, we find we have jurisdiction to proceed to consider the interim relief application against Camel in light of the other Board proceeding. If the other panel were to dismiss those matters, or refuse to grant compensatory relief, the link would end and the basis for continuing any interim relief that might be awarded here would evaporate.

[29] We turn to consider whether the Unions have demonstrated there is a serious question to be tried as to whether Camel is a common or successor employer to the Redemption Companies. The Unions rely heavily on the documentary evidence and submitted a number of cases on the subject of common and successor employers. We did not have the benefit of any witness testimony. The vast majority of the evidence relied on by the Unions, and most of the case law, was largely unchallenged by the Respondents.

[30] With respect to the documents, we take particular note of the following:

- The Loan Agreement between Camel and the Redemption Companies includes: (i) a net profit participation structure for Camel; (ii) approval rights for Camel regarding "all agreements in respect of the financing, production and exploitation" of the film production; and, (iii) assignment of any Alberta tax credits to Camel (Ex. 11);
- Redemption AB agreed to enter into an Assignment Agreement with Camel regarding the assignment of future payable Alberta Film tax credits from Redemption AB to Camel in an amount in excess of 1.7 million dollars (Ex. 14);
- Communications by representatives of Camel that arguably demonstrate Camel is operating as if it has primary or common control over financial, accounting, post-production decisions and marketing initiatives relating to Forsaken (Exs. 24, 25, 26, 50, 53);
- Communications by Camel representatives where they discuss "hanging on to the picture assets" and that post-production matters be completed to their satisfaction (Exs. 26, 33, 36 -41, 57).

[31] We are mindful of the fact this evidence is untested. We also recognize allowance must be given to the impact of evidence we have not yet heard on these issues. Nevertheless, our review of the documentary evidence leaves us with the impression a disposition of the business that is the film, Forsaken, may have occurred so that control has effectively passed to Camel. Another impression we have, more robust than the first, is the activities of the Respondents may be associated or related with Camel exercising common control and direction over the film along with the Redemption Companies.

[32] We note the Respondents were mostly silent with respect to the meaning or impact of the documentary evidence. While that silence does not by necessity give rise to us drawing an adverse inference, it does nothing to weaken the impressions we have formed.

[33] The case law we received supports the Unions' position on a number of points, including: (1) common and successor employer provisions should be given a broad interpretation that overlooks strict legal form (*International Assn. of Machinists and Aerospace Workers, Local Lodge No. 99 v Finning International Inc.*, [2007] Alta. L.R.B.R. 174); (2) declarations of joint and several liability are appropriate in certain common employer situations (*Deltan Contractors Ltd.*, [2006] O.L.R.D. No 2326 and *Durie Tile and Marble Ltd.*, [2005] O.L.R.D. No. 2476); (3) joint and several liability of common employers may be applied to damages flowing from an arbitrator's award (*Tek Administration Ltd.*, [2009] O.L.R.D. No. 3010); (4) labour codes give extended meaning to the concept of a "sale" of a business (*Infinity Rubber Technology Group Inc.*, [2010] O.L.R.D. No. 3862); (5) a common employer finding does not require intent to avoid collective bargaining obligations (*Durie Tile*, and *(Re) Calgary Zoological Society*, [2012] Alta. L.R.B.R. 151); and, (6) it is not a novel exercise for a labour board to find single use companies, such as those typically incorporated for the production of a film, to be common employers (*Are We Having Fun Yet? Productions, Inc. (Re)*, [1994] B.C.L.R.B.D. No. 226).

[34] On a preliminary basis then, we are satisfied the Applicants have demonstrated there is a serious question to be tried that one or both of section 46(1) and section 47(1) of the *Code* apply to the business relationships present between the Respondents.

[35] We do not accept the assertion from Camel (as per the *Medical Laboratory Consultants* case) this Board *must* apply a higher standard with respect to interim relief orders of a mandatory nature. As indicated, this Board is not bound by the common law approach even if we elect to grant such relief.

[36] We turn now to consider whether irreparable harm will flow to the Unions if the interim relief is not granted, again on the documentary evidence alone. We take particular note of the following:

- The Redemption Companies' accountant stated he did not "have a clue what is going on with money and cash" (Ex. 3);
- The Redemption Companies appear to owe more than $200,000 in unpaid wage and fringe payments to the Union's members (Ex. 5);
- Communications that at times express significant uncertainty regarding the continued financial viability of the production (e.g. Ex. 12);
- Purported bridge financing never materialized and on one occasion the potential for it may have been misrepresented;
- A principal of Redemption AB told the Alberta Film Commissioner "the only potential for people to get paid is for the film to go into release and hopefully perform well financially" (Ex. 17);
- Representatives of Camel and the Redemption Companies discussed, on release of the Alberta tax credits, transferring those funds to a law firm account in Ontario with no apparent reference to, or contingency for, unpaid wages for Union members (Ex. 48);
- Representatives of Camel and the Redemption Companies discussed a financial recoupment waterfall with no apparent reference to, or contingency for, unpaid wages of Union members (Ex. 56).

[37] In terms of Alberta assets it may have, Camel says it is only aware of the unpaid Alberta Film Tax Credit. While Camel argues there is no reason to believe the tax credit is imminent, there is evidence representatives of the Respondents discussed the possible timing of the payment of the tax credit occurring in the spring of 2015. The process appears to be underway with respect to securing the tax credit funds. The same persons also discussed directing the payment of the tax credits to a law firm bank account outside of Alberta. On this point, the Unions' assertion they will be harmed should those Alberta tax credits be promptly swept outside of the province is not unreasonable.

[38] Will the harm be irreparable should those tax credits be swept outside of Alberta? Despite numerous communications in the evidence suggesting distribution advances may soon be coming, the best we are able to do at this point is speculate. Notably, the evidence shows representatives of the Respondents discussing in late 2014 a financial recoupment waterfall with no apparent reference to, or contingency for, unpaid wages of Union members. Even if funds other than the tax credit appear, the evidence is not clear such funds could be said to have a real and substantial connection to Alberta. What is clear is the Unions have identified a quantifiable financial loss and, on the evidence, the only tangible prospect for securing recovery of that loss from funds with a real connection to Alberta is the tax credit. The evidence also leaves us with the strong impression the tax credit funds could be removed from this jurisdiction with the stroke of a pen. If that were to occur, those funds may never be accessible as a source of compensatory damages through these proceedings.

[39] The Respondents provided no evidence that might suggest harm would flow to them if the requested relief is granted.

[40] In considering the balance of convenience in a labour relations context, we are satisfied an adequate remedy would not be available to the Applicants upon the conclusion of the proceedings without some form of interim relief that preserves Alberta funds. A strong link has been shown between the relief sought in this proceeding, the other proceedings before the Board, and the consequences that will flow from those proceedings if the Unions are successful. The Applicants' claims in the Camel Application are by no means frivolous and vexatious – there is merit on its face.

[41] This panel is aware we have not addressed the merits of the other proceedings. Indeed, we have no evidence about those proceedings. We emphasize however it is open to the Board, when considering the three part *RJR-MacDonald* test, to not treat each part of the test as its own watertight compartment. We have the discretion to consider, with a labour relations perspective, what an appropriate outcome in the circumstances is and what advances the purposes of the *Code*. In this matter, the nature of the harm shown and the balance of convenience strongly favours some form of preservative order, until such time as these matters may be adjudicated.

[42] As a result, we are satisfied there is a compelling labour relations purpose for interim relief. Our task now is to consider the scope of the Applicants' request for interim relief and determine if it is proportional to the evidence before us.

[43] We see no basis to order the Redemption Companies or Camel are prevented from taking receipt of distribution advances from any source, or other revenue to which any of them might appear entitled. The evidence regarding potential distribution advances or other streams of income struck us as speculative and often ephemeral. Given that the expected tax credit payment would appear on the evidence to more than adequately address the quantified financial loss of the Unions' members, we see no justification for issuing an order that extends beyond the tax credit.

[44] We also see no basis for restraining the Redemption Companies' in their ability to transfer any property rights to the film. The evidence does not reveal a desire or plan by the principals of the Redemption Companies to give up whatever rights they hold in the film or that a transfer of title to the film is a credible possibility at this stage of the proceedings.

[45] And while the Applicants have demonstrated serious questions to be tried on the merits of the Application, we are not convinced the documentary evidence speaks of a state of affairs of such woe a mandatory order for the Respondents to disclose all revenue received or anticipated from the film is justified. We note, to date, the Applicants have made good use of production requests through the Board's processes and the Respondents have demonstrated good faith in their response to such requests.

[46] In light of the foregoing, we issue the following order:

a) The Redemption Companies and Camel are prevented from taking receipt of any Alberta Film Grant funds to which any of them might become entitled until all proceedings involving these parties are concluded or until the Board orders otherwise;

b) This order may be may be brought back before the Board by any party seeking to have the order vacated or amended on two weeks notice to the other parties.

[47] We repeat the basis for granting this interim relief is the strong link between this proceeding and the aforementioned other Board proceedings that have the potential for compensatory relief. Should those proceedings conclude, or the compensatory relief be denied, this order for interim relief will immediately cease.

[48] Nothing in these reasons for granting interim relief is intended to rule on or make determinations regarding the merits of the proceedings involving these parties. It is acknowledged the evidence we considered was incomplete. This decision does not bind the other panel or any future panel regarding the findings of fact and law that it might make.

Ian J. Smith
Vice-Chair