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Overruled: *Ottawa Senators Hockey Club Corp. (Re)* (2005), 73 O.R. (3d) 737; **distinguished:** *Doré v. Verdun (City)*, [1997] 2 S.C.R. 862; **referred to:** *Reference re Canada Consumer Credit Protection Act*, [1934] S.C.R. 659; *Quebec (Revenu) v. Caisse populaire Desjardins de Montmagny*, 2009 SCC 49, [2009] 3 S.C.R. 286; *Deputy Minister of Revenue v. Rainville*, [1980] 1 S.C.R. 35; *Gauntlet Energy Corp., Re*, 2003 ABQB 894, 30 Alta. L.R. (4) 192; *Komunik Corp. (Arrangement relatif à)*, 2009 OCCC 6332 (CanLII), leave to appeal granted, 2010 OCCA 182 (CanLII); *Royal Bank of Canada v. Sparrow Electric Corp.*, [1997] 1 S.C.R. 411; *First Vancouver Finance Co. v. British Columbia*, [1997] 1 S.C.R. 720; *Solid Resources Ltd., Re* (2002), 40 C.B.R. (4) 219; *Metcalfe & Mansfield Alternative Investments Ltd. v. Metcalfe & Mansfield Alternative Investments Ltd.*, [1995] 31 C.B.R. (3d) 105; *Elan Corp. v. Comiskey* (1990), 41 O.A.C. 292, 92 O.R. (3d) 513; *Dylex Ltd., Re* (1995), 31 C.B.R. (3d) 105; *Elan Corp. v. Comiskey* (1990), 41 O.A.C. 292, 92 O.R. (3d) 513; *Hongkong Bank of Can. (1990)*, 51 B.C.L.R. (2d) 80; *National Lease Holding Corp., Re* (1992), 19 C.B.R. (3d) 105; *Air Canada*, [2003], 42 C.B.R. (4) 173; *Air Canada, Re*, 2000 ABQB 442, 84 Alta. L.R. (3d) 9; *Air Canada*, [2003], 42 C.B.R. (4) 173; *Skydome Corp., Re* (1998), 19 C.B.R. (4) 158; *Skydome Corp., Re* (1998), 19 C.B.R. (4) 158; *Skeena Cellulose & Truck Parts Ltd., Re*, 2000 BCCA 146, 135 B.C.A.C. 96, aff'd (1999), 12 C.B.R. (4) 144; *Skeena Cellulose & Truck Parts Ltd., Re*, 2000 BCCA 146, 135 B.C.A.C. 96, aff'd (1999), 12 C.B.R. (4) 144; *Stelco Inc. (Re)* (2005), 75 O.R. (3d) 5; *Philip's Manufacturing Ltd., Re* (1992), 9 C.B.R. (3d) 108.

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