

FORM 337 Rule 337

Notice of Appeal

T-2324-22

FEDERAL COURT OF APPEAL

BETWEEN:

Hui Ping HU

Appellant

and

Attorney General of Canada

Respondent

Notice of Appeal

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the appellant. The relief claimed by the appellant appears below.

THIS APPEAL will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard at: 30 McGill St., Montreal, QC, H2Y 3Z7.

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the Federal

Courts Rules and serve it on the appellant's solicitor or, if the appellant is self-represented, on the appellant, WITHIN 10 DAYS after being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by the Federal Courts Rules instead of serving and filing a notice of appearance.

Copies of the Federal Courts Rules, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

(Date)

Issued by: (*Registry Officer*)

Address of local office

TO: ATTORNEY GENERAL OF CANADA

Department of Justice Canada
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Montreal, QC H2X 1X4

Per.: Emmanuelle Rochon, Counsel
Counsel for the Respondent

Appeal

THE APPELLANT APPEALS to the Federal Court of Appeal from the order of *The Honorable Mr. Justice Ahmed* dated November 28, 2023, by which Hui Ping HU, the Applicant, V.S. The Attorney General of Canada, The Respondent.

THE APPELLANT ASKS that:

1. The decision from *The Honorable Mr. Justice Ahmed*, that the CRA's Second Decision, finding that Ms. Hu does not meet the income eligibility criteria for the CRB, is reasonable and procedurally fair, be overturned.
2. My supporting documents in the Applicant's Record be re-reviewed and re-analyzed until the CRA's questions and doubts in the Respondent's **TRANSMISSION OF DOCUMENTS IN THE POSSESSION OF A FEDERAL OFFICE** and in the **Respondent's Record** resolved.
3. **NEW Receipts** from Costco and other stores and its related **Invoices, Exhibit E, Exhibit F, and 2019 Notice of Reassessment** be accepted and proof as evidence demonstrating that I have earned \$5000 in my "Dai Gou" self-employed business.
4. I am eligible for the Canada Recovery Benefit (CRB) and the Canada Worker Lockdown Benefit (CWLB).
5. The amount of \$22,020.16 stated in the CRA email dated Dec. 15, 2023 be exempted.

THE GROUNDS OF APPEAL are as follows:

I. **Fact and Conclusion 1**

Fact 1: Is my "Dai Gou" business a casual work and am I a self-employed individual?

- A. I remember that when a CRA agent called me for the first time

regarding my CRB eligibility, he asked if my “Dai Gou” business is a casual work. During the Second Review, the Second Reviewer asked the same question as well. Please see Page 5 of the Respondent’s **TRANSMISSION OF DOCUMENTS IN THE POSSESSION OF A FEDERAL OFFICE.**

- B. As I stated from Item 2 to Item 4 (page 103) in **Applicant’s Record** that I started my “**Dai Gou**” business thorough a WeChat group named “**加拿大开心go**” meaning “Happily shopping in Canada” since 2018.
- C. I confirmed from Item 24 to Item 26 (page 107) in **Applicant’s Record** that I meet the **CRA Guide RC41110(E) Rev.22 (Employee or Self-employed?)** and the **CRA Canada Pension Plan (CPP) and Employment Insurance (EI) Rulings “Is the employment casual?”**
- D. The Honorable Mr. Justice Ahmed and the two Reviewers have never denied that:
- I have been engaging a “Dai Guo” business since 2018.
 - my “Dai Gou” business is stable, reliable and predictable.
 - I am self-employed.
- E. In the Clause 5 (page2) of Section II - Facts of the “**Judgment and Reasons**”, The Honorable Mr. Justice Ahmed confirmed that “She operates a “Dai Gou” business in Canada, which entails purchasing commodities in Canada and selling them to individuals in China”.
- F. By indicating in the Clause 33 (Page 11) of the “**Judgment and Reasons**” that: “....Here, the central issue with respect to the Ms.Hu’s case was her lack of evidence demonstrating she had met the \$5000 minimum requirement....”, Mr. Justice Ahmed verified secondarily my self-employed status.
- G. The CRA Reviewers use CRB employed and self-employed evaluation criteria to assess my CRB eligibility.

Conclusion 1: My “Dai Gou” business is NOT a casual work and I am a self-employed individual.

II. Fact and Conclusion 2

Fact 2: How is the “Dai Gou” business operated and did Mr. Justice Ahmed and the two Reviewers truly understand the WECHAT Pay mechanism?

- A. The “Dai Gou” business operational processes and the WeChat Pay system have been described in detail in Item 28 to Item 30 (page 108) in **Applicant’s Record**:
- (a) The WeChat Pay is a payment feature integrated into the WeChat App.. It is combined with the WeChat official accounts and can only be linked to the Chinese bank accounts (bank cards);
 - (b) Normally, the money you pay through or receive from the WeChat Pay will only be showed in the WeChat Wallet Transaction History, not in your bank statements linked to your WeChat Pay;
 - (c) In order to see your WeChat Pay transaction activities in your bank statements, you must manually deposit your Wallet money into your bank account.
 - (d) WeChat Pay can only generate Chinese bank statements and WeChat Wallet Transaction history.
- B. It can be definitely sure that Mr. Justice Ahmed understands the subject “Dai Gou” business operational processes and its payment system because he once interrupted my explanation during the Hearing by telling me that he has read all my supporting documents.
- C. There is no doubt that Mr. Justice Ahmed is certain that the CRA two Reviewers equally comprehend the “Dai Gou” business operational processes and its payment system because:
- (a) In the Clause 14 (page 4) of the “**Judgment and Reasons**”, Mr. Justice Ahmed states that “In coming to the second Decision, the Second Reviewer **relied on the documents provided in the examination**, Mrs. Hu’s Notices of Assessment for 2019 and 2020 taxation years.....”.
 - (b) Also, in the Clause 22 (Page 7) of the “**Judgment and Reasons**”, Mr. Justice Ahmed reaffirms that “The Respondent submits that the Second Decision is reasonable, as the conclusion that the Applicant

had not met the \$5000 minimum threshold under the Act is **based on a thorough analysis of the evidence available to the Second Reviewer, including documents provided in the first and the second review.....”**.

- D. If the above **Item B** and **Item C** are true, why have the honorable Mr. Justice Ahmed and the two Reviewers, ever since the First Review, been keeping away from discussing the **WeChat Pay**, the only payment system that I have utilized in my “Dai Gou” self-employed business?
- E. If the above **Item B** and **Item C** are true, why did not the honorable Mr. Justice Ahmed and the two Reviewers understand that the **WeChat pay** cannot produce any sort of bank statements and still insist on the Canadian bank statements?
- F. If the above **Item B** and **Item C** are true, why is Mr. Justice Ahmed so certain that the Second Reviewer have made the Second Decision based on the documents provided in the examinations when he quoted the Second Reviewer’s notes that “...to her that I received a lot of documents but was unable to **match** any documents to prove.....” ?
- G. If the above **Item B** and **Item C** are false, how did they come to the conclusion that I did not make \$5000 in 2019 when, on the one side, they admit my “Dai Gou” self-employed business, but on the other side, they totally ignore **WeChat Pay**?

Conclusion 2: Mr. Justice Ahmed and the Second Reviewer did not carefully check my supporting documents and do not understand the “Dai Gou” business operational processes and its WeChat Pay system.

III. Fact and Conclusion 3

Fact 3: I am a self-employed person, how to prove that I earn \$5000 in 2019?

The Honorable Mr. Justice Ahmed and the two CRA Reviewers unanimously agreed that I have bought and sold commodities to my customers in China, thus, I should logically have had made some incomes because doing business is supposed to make some money. How to evaluate my self-employed income in 2019?

In the Clause 33 (page 11) of The Honorable Mr. Justice Ahmed's "Judgment and Reasons", Mr. Justice Ahmed states that "...Here, the central issue with respect to the Ms. Hu's case was her lack of evidence demonstrating she had met the \$5000 minimum requirement (Vavilov at para 100)."

1. Supporting Documentation requested by the CRA

- A. In page 48 of the Document 8 "**Procedure document that instructs CRA agents on how to determine eligibility for CEB**" in the Respondent's **TRANSMISSION OF DOCUMENTS IN THE POSSESSION OF A FEDERAL OFFICE**, it sets out 6 acceptable proofs of self-employed income and 3 of them are applicable to my self-employed business as follow:
- (a) **Invoice** for services rendered, for self-employed individuals or sub-contractors.....
 - (b) Documentation for receipt of payment for the service provided, e.g. statement of account, or bill of sale showing a payment and the remaining balance owed;
 - (c) Any other documentation that will substantiate \$5000 in self-employment income.
- B. In page 49 of the same **Document 8**, the CRA repeats:
- Proof they were employed or self-employed right before applying for the CRCB or the CRSB:
- * Recent **invoices** or **proof of payments**
- C. As I emphasized in Item 17 (page105) of the **Applicant's Memorandum of Fact and Law** in the **Applicant's Record** that "I don't need to raise invoices to get payments form my customers".
- D. My **Exhibit E, Record of Goods Sold**, is a documentation that can substantiate \$5,000 in my self-employment.
- E. My **Exhibit F, Receipt of Payment (Proof of payments or Statement of accounts)**, is a documentation for the service provided and can be strongly served as proof of my self-employed business income in 2019.

- F. In the Clause 31 (page 10) of The Honorable Mr. Justice Ahmed’s “**Judgment and Reasons**”, Mr. Justice Ahmed touched on “my Receipt of Payments being acceptable to substantiate the \$5,000 threshold for employment or self-employment”, but he did not further discuss why I am still considered to be ineligible for the CRB!
- G. In Clause 29 (page 9) of the “**Judgment and Reasons**”, *The Honorable Mr. Justice Ahmed* written that “the First reviewer contacted the Applicant and informed her that further documentation was required to establish her proof of self-employment income, including bank statements and invoices.”
- H. “**Bank Statements**” is what the first reviewer asked for, not Canadian bank statement and that is why I submitted Chinese Bank Statements (**Ex. C** and **Ex. D**) that are connected to my self-employed WeChat official accounts.
- I. Again, in the same Clause 29 of the “**Judgment and Reasons**”, The Honorable Mr. Justice Ahmed recites the Second Reviewer’s calling:

“...Tp stated that she sent me a excel spreadsheet of all of her expenses advised tp that her name was not present on the document...”

My explanation to the Second Reviewer’s question has already indicated in Item 36 (page111) of the **Applicant’s Memorandum of Fact and Law** in the **Applicant’s Record**:

- (a) This Excel sheet of **Goods Sold** has been created in my own computer for the purpose of calculating my GAI GOU business income and is not for reporting to CRA.
- (b) I sent this original document to CRA with an intention to show them that I did not change anything of it and my business income is true and real.
- (c) If the CRA did not believe my explanation, the Second Reviewer shall have investigated, before the Decision making, where did this Excel sheet come from, not just to deny it totally on the excuse of missing the basic information.

2. Admission of Evidence

In the Clause 15 (page 5) of the “**Judgment and Reasons**”, Mr. Justice Ahmed pointed out that one of the issues raised by this application for judicial review is “Is the Applicant’s Affidavit evidence admissible?”

And later, in the Clause 24 (page 7) and the Clause 25 (Page 8) of the “**Judgment and Reasons**”, Mr. Justice Ahmed explains that he does not consider the following four documents when assessing the reasonableness of the Second Decision because they were created after the date of the Second Decision. (The second and the Fourth documents can be excluded from the argument as they are letters from the CRA)

- Copy of examples of self-employed income expenditures;
- The applicant’s notice of Application for CRB to CRA dated November 9, 2022;
- A T1 Adjustment Request for 2018, 2019, 2020 and 2021 taxation years to CRA dated December 09, 2022; and
- A letter from the CRA dated December 16, 2022.

In my Affidavit, there are 24 documents to illustrate that I have practically conducted the “Dai Gou” business in 2019 and have earned more than \$5000 in that year based on my **Record of Goods Sold (Ex. E)** and **Receipt of Payments (Ex. F)**.

Therefore, I would like to ask Mr. Justice Ahmed a question. By denying the above-mentioned four (4) documents when evaluating the reasonableness of the Second Decision, did Your Honor confirm indirectly that you have studied and accepted my other 20 documents, especially **Exhibit E** and **Exhibit F**, as the valid documents to assess my qualification for the CRB? If Your Honor did study and understand my supporting documents, how come Your Honor had never explained these two important documents in your Decision?

A. Copy of examples of self-employed income expenditures

- (a) Copy of examples of self-employed income expenditures is my **Exhibit Q**. I created Ex. Q at the request of a CRA designated agent who asked how I spend my DAIGOU income in Canada. (Please see P.4, Respondent’s TRANSMISSION OF DOCUMENTS IN THE POSSESSION OF A FEDERAL OFFICE)
- (b) My Ex. Q was already in the CRA’s possession on October 3, 2022 as I indicated in the Hearing.
- (c) The Second Decision was rendered on October 6, 2022. There are 3 days in between.

- (d) Never has the CRA Deadline been given to me so that I have no idea before which date that I shall submit my supporting documents.
- (e) Therefore, before sending out the Decision, Why the Second Reviewer did not go back to check if there are new documents in my file?

B. T1 Adjustment Request for 2018, 2019, 2020 and 2021 taxation years to CRA dated December 09, 2022

- (a) According to **Income Tax Act S. 142(4.2)** and the CRA regulations “ How to change your income tax return after you file it”, If you have filed your return and then determine that you need to make a change because you didn't claim an expense and later learned it was deductible or because you found the tax return you filed is missing important details or **you made a mistake**, you can request an adjustment to your tax return. The time limit for filing **most** adjustments to your tax returns online or by mail is **ten (10) years**.
- (b) on December 9, 2022, my T1 Adjustment Requests for 2018, 2019, 2020 and 2021 were sent by Mr. Cao, my accountant, to the CRA to modify and to correct my mistake in my Income Tax Return as I explained, in Item 9 (Page 104) and Item 41 (page 114) of **The Applicant's Record**, that I have wrongly entered \$8238 of my 2019 self-employed profit, gathered in my **Record of Goods Sold (Ex. E)**, in the section of “**Other Income**”. Same mistakes repeated in my 2018, 2020 and 2021 Income Tax Return.
- (c) Notice of Reassessment for 2019 was sent to me from the CRA on February 14, 2023 to correct my mistake and, consequently, I received a credit of \$947.72.
- (d) If the CRA reassessed my self-employed income from 2018 to 2021 and reissued the Notice of Reassessments, we can therefore overturn The Second Reviewer's statement quoted by Mr. Justice Ahmed in the Clause 32 (page 5) of the “**Judgment and Reasons**”, which is “ ...The Respondent submits that this conclusion is supported by the Applicant's tax return documents from 2019 – 2021 in particular, which show the Applicant did not meet the threshold.”

3. New Receipts from Costco and other stores

- (A) I have been trying to find out receipts from the stores, including Costco, that I shopped the commodities for my customers.

- (B) As I indicated in Item 31 (page 109) of the **Applicant's Memorandum of Fact and Law** in the **Applicant's Record** that, on Oct. 25, 2022, I had first made a request to Costco for my 2019 receipts and then, on Feb. 24, 2023 and on April 13, 2023 respectively, I filled out the requested form for the Receipts.
- (C) On May 18, 2023, I finally received from the Costco the "Purchase History for HuiPing Hu 111963406140".
- (D) Here, I want to reiterate that my customers never ask for an invoice for their payments because all payment transactions performed in WeChat will be automatically recorded by the **WeChat Pay**.
- (E) However, to convince the CRA and to demonstrate that My Ex. E and Ex. F are true and accurate, I will, according to the document received from Costco and other stores, create for my customers invoices to show that I did earn \$5000 in 2019.

Conclusion 3: My Ex.E is the record of the goods I sold in 2019; Ex. F is the record of the payments I received in my "Dai Gou" business in 2019; The CRA's 2019 Notice of Reassessment is a legal document based on data from my Ex. E and Ex. F; Not-customer-required Invoices will be submitted. They all can be served as the proof of my self-employed income in 2019.

IV. Fact and Conclusion 4

Fact 4: Contradictory and dishonorable Statement or Conclusion of Mr. Justice Ahmed and of the Second Reviewer.

I found that the statement from Mr. Justice Ahmed and the conclusion from the Second Reviewer are contradictory and dishonorable.

A. in the Clause 13 (page 4) of the "**Judgment and Reasons**", Mr. Justice Ahmed recites the Second Reviewer's conclusion:

- "Tp did not meet the >5k in 2019, 2020 or 2021 with speaking with tp and information she provided to me there was nothing to prove the \$5k. Tp stated she started this company in 2018 tp does not have a history of filing net self-employment income. Tp stated that she buys merchandise from Costco and other places and sends them to her customers in China. Tp was unable to provide me a Canadian bank statement with

invoice to match. She stated that she gets paid in Chinese currency at Chinese restaurants and Chinese grocery stores. She also said that she offer would buy her personal merchandise while shopping for her customers therefore it would all be in one purchase.”

- (a) I strongly ask Mr. Justice Ahmed from where that he cites this conclusion?
- (b) I strongly ask Mr. Justice Ahmed to tell us which restaurant or grocery store in Canada is allowed to pay Chinese currency to their employees for their work?
- (c) I affirm, Your Honor, that I have never worked in any kinds of restaurants or grocery stores in my life!
- (d) I swear, Your Honor, that I have never got paid in any restaurants or any grocery stores!
- (e) I confirm, Your Honor, that the Invoices are NOT needed for me to collect payments from my customers because they are all my friends or friends’ friends.
- (f) Based on Mr. Justice Ahmed’s citation that The Second Reviewer had made **Contradictory and dishonorable** conclusion because you can find my original statements on page 33 of the Respondent’s **TRANSMISSION OF DOCUMENTS IN THE POSSESSION OF A FEDERAL OFFICE** as follow:
- “She received Chinese currency for the items she buys”; (Page 33)
 - “Tp stated that her customers pay her in Chinese currency;” (Page 33)
 - “Bought the item with Canadian currency and got paid by WeChat in Chinese currency.” (Page 33)
 - “stated that she can pay with Chinese currency in Chinese restaurants and Chinese supermarkets.” (Page 33)
- (f) According to Mr. Justice Ahmed’s quotation, I am very sure that the Second Reviewer makes falsehoods of my statements and distorts the truth. How come she can write the contrasting conclusion under the fact of my actual statements?
- B.** However, when I am checking the Second Reviewer’s notes and conclusion on page 33 of the Respondent’s **TRANSMISSION OF DOCUMENTS IN THE**

POSSESSION OF A FEDERAL OFFICE, I discover another version of the Second Reviewer's conclusion as follows:

- "Tp did not meet the >5k in 2019, 2020 or 2021 with speaking with tp and information she provided to me there was nothing to prove the \$5k. Tp stated she started this company in 2018 tp does not have a history of filing net self employment income. Tp stated that she buys merchandise from Costco and other places and sends them to her customers in China. Tp was unable to provide me a Canadian bank statement with invoice to match. **She stated that she gets paid in Chinese currency and does not convert it into Canadian found stating that she can use the Chinese currency at Chinese restaurants and Chinese grocery stores.** She also said that she often would buy her personal merchandise while shopping for her customers therefore it would all be in one purchase."

(a) The Second Reviewer's conclusion is inconsistent with Mr. Justice Ahmed's statement.

(b) In this case, we can be confident that Mr. Justice Ahmed is deliberately making false statements in his "**Judgment and Reasons**" unless he can provide the citation document.

C. In addition, in the same Clause 13 (page 4) of the "**Judgment and Reasons**" and in the Clause 29 (page 9 and page 10), Mr. Justice Ahmed quotes the Second Reviewer's conclusion and notes respectively:

"Tp stated she started this company in 2018 tp does not have a history of filing net self-employment income." (Page 4)

"...she had started her company in 2018 she buys in Canada....." (Page 10)

(a) I have never noted in my supporting documents, nor in the Hearing either that I own a company to operate my "Dai Gou" business, otherwise, I could have included my "Dai Gou" company information in my supporting documentation.

(b) I filed my "Dai Gou" net self-employment income since 2018 by mistakenly entering the net income in the section of "**Other Income**".

(c) In other words, my "Dai Gou" net self-employment incomes are showed in the "**Other Income**" section of my 2018, 2019, 2020 and 2021 Tax Return.

Conclusion 4: By finding that Mr. Justice Ahmed’s statement and the Second Reviewer’s conclusion, in the Clause 13 (page 4) of the “Judgment and Reasons”, are fabricated and untruthful, we can determine that both Mr. Justice Ahmed’ and the Second Reviewer did not carry out a thorough analysis on my supporting documents as they are supposed to and their decisions are unfair and inaccurate.

V. Fact and Conclusion 5

Fact 5. As the direct result of Mr. Justice Ahmed’s invented statement and of the Second Reviewer’s fabricated conclusion in the Clause 13 (page 4) of the “Judgment and Reasons”, my real name and my subject case are in the news in more than 13 newspapers, including one newspaper in Australia, and receiving very negative public attention, which has an irreversible blow to me and, especially, to my family with young kids.

- A. Based on Mr. Justice Ahmed’s statement in Clause 13 of the “**Judgment and Reasons**” released on November 28, 2023, the following newspapers public articles related to my case:
- (a) On Dec. 18, 2023, the Mingpaocanada.com.
 - (b) On Dec. 19, 2023, the Info.51.ca.
 - (c) On Dec. 19, 2023, the bcbay.com.
 - (d) On Dec. 19, 2023, the bcbay.com.
 - (e) On Dec. 19, 2023, the sinoquebec.com.
 - (f) On Dec. 19, 2023, the mengchenghui.com.
 - (g) On Dec. 19, 2023, the news.yorkbbs.ca.
 - (h) On Dec. 20, 2023, the news.yorkbbs.ca.
 - (i) On Dec. 19, 2023, the sydneytoday.com;
 - (j) On Dec. 19, 2023, the enewstree.com;
 - (k) On Dec. 19, 2023, the enewstree.com;
 - (l) On Dec. 20, 2023, the 58winnipeg.com;
 - (m) On Dec. 20, 2023, the 52calgary.com;
- B. All these newspapers consensually confirmed that: “I **opened** a “Dai Gou” company in 2018 and have never had an history of declaring my self-employed incomes.”, while the fact is that: “I started to do DAIGOU in spring 2017” and “In the spring of 2017, I started my DAIGO business (I named myself “Expatriate Retail Consultant” in my tax return...” as

respectively specified in Item 2 (page 103) of the **Applicant's Record** and in Item 2 of my **Affidavit**.

- C. All these newspapers told the public that "I told the CRA that I work in Chinese restaurants and Chinese grocery stores where they paid me in Chinese currency.", while the clarification has been issued in **Item A(f)** of the above "**IV. Fact and Conclusion 4**" in this document.
- D. All these newspapers informed the public that "my "Dai Gou" account is vague and messy, and I am pursued by the CRA to pay back \$30000 CRB payment (\$26000 CRB payment in some newspapers), while two critical proofs have been demonstrated to the CRA Reviewers and to Mr. Justice Ahmed that I have my Excel Sheet (**Ex. E**) records all the goods sold the customers with a detailed information of "Customer Name", "Description", "buy(price)", "Sell(price)", "Express(fee)", "Quantity", "Total", "Date" and "Profit", and that the money showed in my Receipt of Payment (**Ex. F**) is consistent with that in **Ex. E** with a slight difference of ¥4371 RMB because some customer, for example, my brother, paid more than necessary as I manifested in Item 36(F) (page 112) of the **Applicant's Record**.
- E. My family doctor told me that I have depression symptoms and I am feeling numbness all over my body when I am checking one more time the fake news and the related disgusting comments on me. I must stop writing for a moment.....
- F. Consequently, I was unjustly labeled by the keyboard warriors, the trolls and the haters with the comments and remarks so unacceptable and sickening that I cannot repeat them in my document.

Conclusion 5: Therefore, I reserve the right to take necessary legal action against any person or any organization who invents or makes public of the untrue and the inaccurate statements, conclusion or story related to my case.

VI. Fact and Conclusion 6

Fact 6: In the Clause 23 (page 7) of the "Judgment and Reasons", Mr. Justice Ahmed concludes that "(A) With respect, Ms. Hu has not framed her arguments in a way that allows me to intervene. (B) While understandable, she has not identified errors in the Second Decision for this Court to consider on judicial review."

Besides, in the Clause 33 (page 11) of the “Judgment and Reasons”, Mr. Justice Ahmed specifies that “...Ms. Hu does not point to an error in the Second Decision.”

(A) It is my first time in the Court, and it is also the first time for me to self-represented in any proceedings. I am grateful to Mr. Justice Ahmed for indicating my weakness so that I can make any improvement in the future.

Mr. Justice Ahmed is the person in charge of the subject Hearing, and I think he always has the right to intervene whenever he wishes or whenever he thinks there is a need to.

As far as my experience with this Hearing concerned, I have an impression that this Hearing is really a hearing because Mr. Justice Ahmed spoke very less and only made 3 interruptions during my argument and the Defendant’s argument. Two is when, The Defendant and me, we mentioned the CWLB issue in our speech and the other is when he told me that he has read all the documents I provided.

If Mr. Justice Ahmed had already interrupted our arguments, why did he say that I did not allow him to get involved?

(B) I cannot understand why Mr. Justice Ahmed said that I has not identified errors in the Second Decision.

If I had not identified errors in the Second Decision, I would not have applied for the judicial review.

If I had not identified errors in the Second Decision, I would not have explained and answered the CRA Reviewers questions in the APPLICANT’S MEMORANDUM OF FACT AND LAW, part of the document in the APPLICANT’S RECORD.

Mr. Justice Ahmed had never mentioned, not to say to have discussed the APPLICANT’S RECORD, one of the most important documents in this Hearing.

(C) In fact, I feel sad and unfair that, in Mr. Justice Ahmed’s “Judgment and Reasons”, he has devoted most of his time talking about the CRB regulations, the CRA notes, the Defendant’s arguments and other CRA statements, not much about my proof and evidence written in the APPLICANT’S MEMORANDUM OF FACT AND LAW.

Conclusion 6: My unprofessional debate skills should not be considered aspects what will influence Mr. Justice Ahmed's judgments.

**Errors in the Second Decision are outlined in the
APPLICANT'S MEMORANDUM OF FACT AND LAW.**

(December 27, 2023)

A handwritten signature in black ink, appearing to read 'HUI PING HU'.

Hui Ping HU,
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Tel.: 514-5608628

[SOR/2021-151, s. 24](#)