

Citation: Star Limousine Service Ltd. (Re)
2024 BCEST 67

EMPLOYMENT STANDARDS TRIBUNAL

An appeal
pursuant to section 112 of the
Employment Standards Act R.S.B.C. 1996, C.113 (as amended)

- by -

Star Limousine Service Ltd.
("Star")

- of a Determination issued by -

The Director of Employment Standards

PANEL: Kenneth Wm. Thornicroft
SUBMISSIONS: David J. Taylor, legal counsel for Star Limousine Service Ltd.
FILE NUMBER: 2023/181
DATE OF DECISION: July 26, 2024

DECISION

INTRODUCTION

1. This is an appeal filed by Star Limousine Service Ltd. (“Star”) pursuant to section 112(1) of the *Employment Standards Act* (“ESA”). The appeal concerns a determination that was issued by Shane O’Grady, a delegate of the Director of Employment Standards (“delegate”), on November 29, 2023 (“Determination”). The delegate also issued his “Reasons for the Determination” (“delegate’s reasons”) on November 29, 2023.
2. By way of the Determination, the delegate ordered Star to pay a total sum of \$71,299.60 on account of gratuities that were unlawfully withheld from 23 individuals, all limousine drivers (\$64,720.18), and section 88 interest (\$6,579.42). Further, and also by way of the Determination, the delegate levied a single \$500 monetary penalty against Star based on its contravention of section 30.3 of the *ESA*. Thus, Star’s total liability under the Determination is \$71,799.60.
3. The individual awards to each of the 23 individuals named in the Determination range from \$29.54 plus \$2.96 interest to \$12,715.99 plus \$1,267.99 interest. The average award, including interest, is approximately \$3,100.
4. Star’s appeal is based on all three statutory grounds. Star asserts that the delegate erred in law, failed to observe the principles of natural justice in making the Determination, and that it now has evidence that was not available when the Determination was being made (see sections 112(1)(a), (b) and (c) of the *ESA*).
5. The full amount payable under the Determination has been deposited into the Director of Employment Standards’ trust account. In light of that fact, on July 11, 2024, I issued an order under section 113(2) of the *ESA* suspending the effect of the Determination pending a further order of the Tribunal or a court of competent jurisdiction.

THE INVESTIGATION AND DETERMINATION

6. The investigation that ultimately led to the issuance of the Determination was prompted by separate complaints filed by two limousine drivers who claimed that Star had unlawfully withheld gratuities. In due course, the investigation was expanded to include many other limousine drivers. On July 15, 2022, an Employment Standards Branch officer (“officer”) issued an “Investigation Report” (“Report”) in which the officer identified the issues to be adjudicated and set out the parties’ positions with respect to those issues.
7. In particular, the officer identified the following issues: i) whether a “service fee” charged by Star to its customers constituted a “gratuity” as defined in section 1(1) of the *ESA*, and if so, ii) whether gratuities had been unlawfully withheld from its limousine drivers’ wages contrary to section 30.3 of the *ESA*; and iii) whether Star and another company, Imperial Global Chauffeur Services Inc. (“Imperial”), should be declared to be “associated employers” pursuant to section 95 of the *ESA*. “Associated employers” are jointly and separately liable for all wages determined to be owing to

employees of either associated entity. The officer did not make any findings with respect to these issues.

8. As detailed in the Report, Star charged “a 20% ‘Service Fee’ by default on most fares unless otherwise agreed upon by Star and the client.” The officer noted that “a portion [of the fee] is paid to drivers as a gratuity and the remainder is retained by Star to cover administrative fees or discretionary perks for its administrative staff.” The officer further stated that “Star did not operate a tip pool; rather drivers were paid their allocation of the Service Fee for each individual trip along with their wages.”

9. With respect to the section 95 issue and the relationship between Star, Imperial, and the drivers, the officer set out the following “agreed-upon facts”:

Mr. Ranjiv Sandhu has owned [sic] [Star] since approximately 2005. In 2017, Mr. Sandhu purchased a controlling share in [Imperial]. After the acquisition, payroll and accounting for both companies was managed through Star’s office.

During the time periods in question, Imperial drivers drove trips that were booked through Star. The two named Complainants [names omitted], were employees of Imperial but regularly performed trips for Star. Only trips driven for Star are at issue in this investigation, as both the Complainants and the Respondent agree that Imperial’s “Service Fee” is structured differently and paid to drivers as a gratuity in its entirety.

Star charges its customers the Service Fee by default, though the fee may be waived for certain institutional clients such as airlines, who require regular transport from airports to nearby hotels. Though the fee is generally 20% of the price of the booking, the percentage charged occasionally varied during the audit period because of arrangements made between Star and regular clients as a result the COVID-19 pandemic.

Drivers were occasionally paid gratuities by customers directly in addition to the portion of the Service Fee earmarked for gratuities. This was recorded as a “Special Gratuity” in the records provided by the [Star]. Drivers kept 100% of the Special Gratuity.

10. As detailed in the Report, Mr. Sandhu, on behalf of Star (he is its president and sole director), explained how the 20% service fee was allocated as between the drivers and Star, and that it was not part of a tip pool. Mr. Sandhu further stated:

During the COVID-19 pandemic Star secured significantly more bookings than Imperial. To keep Imperial drivers working, Star contracted Imperial to provide drivers for bookings made through Star. This arrangement saw Imperial drivers operating Star vehicles, as indicated in the spreadsheets provided by [Star]. [Star] claims these drivers were performing work for Imperial, who had been contracted by Star to drive the trip rather than Imperial drivers working for Star. The drivers were still paid by Imperial, collecting the same 15% Service Fee charged by Imperial to its customers. However, bookings made through Star that were then contracted to Imperial would still be charged Star’s Service Fee.

11. With respect to the total service fees collected during the period at issue here, Star's records showed that:

Service Fee revenue amounted to \$253,900.94 between October 19, 2020 and October 21, 2021. Spreadsheets produced by [Star] for the same period indicates that Star paid its employees \$190,710.37 in Gratuities. The difference between the Service Fee collected and Gratuities disbursed is \$63,190.57 in this period of the audit.
12. The officer also summarized the evidence provided by the two complainants, who drove for both Star and Imperial, the latter firm being their formal employer.
13. The officer did not make any findings of fact other than to indicate that "Star has provided a thorough reporting of its and Imperial's income and driver pay throughout the recovery periods covered by this investigation."
14. The officer requested the parties to respond to the Report by August 5, 2022, (later extended at Star's request), specifically asking the parties to provide any further evidence they believed to be relevant, and to provide any needed clarifications regarding their evidence as recounted in the Report.
15. On August 12, 2022, Star's legal counsel provided a response to the Report. Counsel provided further argument regarding section 95 (it should be noted that the delegate ultimately did not issue a section 95 "associated employers" declaration), and whether the 20% service fee constituted a "gratuity" as defined in section 1(1) of the *ESA*. Star's counsel argued that even if the service fee could be characterized as a "gratuity," there was no breach of section 30.3 of the *ESA*. Counsel did not contest the officer's finding regarding the total amount of service fees not paid to the drivers.
16. As noted above, the delegate issued the Determination and his reasons on November 29, 2023. First, the delegate rejected Star's position that the complaints were filed in bad faith (see section 76(3)(c) of the *ESA*) – this finding has not been appealed. Second, the delegate determined that the limousine drivers who were formally employed by Imperial were nonetheless Star employees while driving Star vehicles and providing services to Star's clientele. Third, the delegate determined that that the 20% service fee was a "gratuity" as defined in section 1(1) of the *ESA*. Fourth, the delegate determined that the portion of the service fee that was retained by Mr. Sandhu was not permissibly paid to him under section 30.4 of the *ESA* – this finding has not been appealed. Finally, the delegate calculated, for each limousine driver, their respective entitlement based on Star's payroll records.

STAR'S REASONS FOR APPEAL

17. Star relies on all three statutory grounds of appeal. In a memorandum dated March 12, 2024, Star's legal counsel set out the reasons supporting the appeal. With respect to, presumably, the "error of law" and "natural justice" grounds of appeal (sections 112(1)(a) and (b) of the *ESA*), counsel asserts:

Star was clear in its submissions made to the Delegate that the 20% Service Fee was not charged to of [sic] its customers and that the entirety of that fee was not a gratuity. Star was clear in its argument that the 20% Service Fee in fact consists of a 5% administrative fee and a 15% gratuity, of which 13.5% goes to the drivers and 1.5% typically goes to the administration/reservations/dispatch team. The evidence is clear, and would have been

available to the Delegate Investigator if a proper and impartial inquiry had been made. All of the Star drivers have always understood the difference between the Service Fee, the Gratuity and the portion of the gratuity that would be paid to Star drivers. The Delegate ignored this information provided to him and did not conduct the investigation in an impartial way by inquiring further into the matter and ensuring that natural justice was respected in the process.

18. Counsel also says that Star did not charge the 20% service fee to all of its clients, and that the delegate placed undue emphasis on an email communication from Star regarding the fundamental nature of the service fee (discussed in greater detail, below).
19. Star says that the delegate erred in determining that the limousine drivers who were formally employed by Imperial were Star employees while providing driver services on its behalf.
20. The delegate's reasons refer to an argument that was advanced by one of the complainants regarding permissible client charges as determined by the Passenger Transportation Board ("PTB"). As noted in the delegate's reasons, at page R11, the complainant asserted that PTB rules prohibited charging clients certain of the costs that Star maintained were included within the service fee. Star says that the delegate erred "in determining that Star must show that it had met PTB requirements [and] erred in fact and in the interpretation of the PTB requirements in concluding that Star had not done so." (underlining in original text)
21. Although this is not clear from Star's submission, it appears that the "new evidence" tendered on appeal is "a spreadsheet provided by the Controller of the company setting out, by driver, the amount of gratuity paid on trips driven (Column A), the associated Service Fee charges (Column B [sic]), the effect of contributing an additional 1.5% of the Service Fees to each driver (Column C), and a calculation based on the reality that not all trips were in fact charged a Service Fee of 20% and the effect of assessing the payment for each driver based on the actual amounts charged for every trip, for every driver, during the audit review period (Column D)." (underlining in original text) Star says that even if the drivers are entitled to the entire amount of service fees charged during the period in question (as a gratuity), the delegate's calculations reflect an amount greater than the total amount of the service fees collected during the relevant period. Star says that, at most, the drivers were only collectively entitled to \$49,604.68 plus interest.
22. Finally, Star asserts, without providing any detailed calculations or other particulars, that "the interest rate charged on the award appears to be excessively high" (the total section 88 interest award is \$6,579.42): "Star submits that the interest calculation appears to be approximately 10.17% and Star submits that is neither appropriate not [sic] permitted under the legislation."

FINDINGS AND ANALYSIS

23. I will first address what I consider to be the threshold question, namely, whether the service fee charged by Star to its clients was a "gratuity" as defined in section 1(1) of the *ESA*.

Was the service fee a gratuity?

24. A “gratuity” is defined in section 1(1) of the *ESA* as follows:

“gratuity” means

- (a) a payment voluntarily made to or left for an employee by a customer of the employee’s employer in circumstances in which a reasonable person would be likely to infer that the customer intended or assumed that the payment would be kept by the employee or shared by the employee with other employees,
- (b) a payment voluntarily made to an employer by a customer in circumstances in which a reasonable person would be likely to infer that the customer intended or assumed that the payment would be redistributed to an employee or employees,
- (c) a payment of a service charge or similar charge imposed by an employer on a customer in circumstances in which a reasonable person would be likely to infer that the customer intended or assumed that the payment would be redistributed to an employee or employees, and
- (d) other payments as may be prescribed,

but does not include

- (e) payments as may be prescribed, and
- (f) charges as may be prescribed relating to the method of payment used, or a prescribed portion of those charges;

25. The 20% service fee was a standard charge, although it was apparently reduced or even waived for some clients. As noted in the officer’s Report, “spreadsheets and financial statements provided by [Star] appear to indicate that Star drivers received approximately $\frac{3}{4}$ of the Service Fee, with $\frac{1}{4}$ being retained by Star and none being redistributed to administrative staff.” In his written response to the Report, Star’s legal counsel (who also represents Star in this appeal) acknowledged that a 20% service fee was charged “to most (but not all) of [Star’s] customers.”

26. The service fee was not a “voluntary” payment within subsections (a) or (b) of the statutory definition of “gratuity.” It was not a “prescribed” payment within any of subsections (d), (e) or (f). Thus, the delegate had to determine whether the service fee was “a payment of a service charge or similar charge imposed by an employer on a customer in circumstances in which a reasonable person would be likely to infer that the customer intended or assumed that the payment would be redistributed to an employee or employees” (see subsection (c)).

27. During the investigation, Star stated that the service fee was a “gratuity.” This admission was contained in a June 30, 2021, email from a Star representative to the Employment Standards Branch in response to a direct question from a Branch officer about the nature of the service fee. Star now says that this admission should not have been given any evidentiary weight, since it was not an email from either Mr. Sandhu or Star’s controller. I reject this submission. First, the email was sent from an Employment Standards Branch email account and addressed to Star’s email address. Second, the email was sent by the Branch officer who was then conducting the investigation. Third, the

officer's email and Star's reply were reproduced, verbatim, in the officer's July 15, 2022, Report, and in his August 12, 2022, written response to the Report, Star's counsel never challenged the authenticity of Star's response, or the email writer's authority to respond. I consider the June 30, 2021, email to be admissible, and binding on Star, as an admission against interest.

28. Further, and apart from the June 30, 2021, email admission, Star charged the service fee to most customers. In my view, the delegate's conclusion that a "reasonable person" would infer that the service fee was a form of mandatory gratuity (i.e., a "service charge") was appropriate in the circumstances. I do not consider the delegate's finding in this regard to be one tainted by a palpable and overriding error (see *Housen v. Nikolaisen*, 2002 SCC 33). The fact that very few customers (less than 5% based on Star's own records) apparently paid any further amount above the service fee (presumably, as a supplementary gratuity to the driver) reinforces the conclusion that most customers likely viewed the service fee as a form of gratuity, and thus did not pay any further amount beyond the service fee. Even on its own evidence, Star seemingly conceded that the service fee was intended to cover, and to a substantial degree, a driver gratuity. As noted in the delegate's reasons, at page R5, Star's payroll records indicated that "drivers received approximately $\frac{3}{4}$ of the Service fee, with $\frac{1}{4}$ being retained by Star." There was no evidence before the delegate to indicate that Star's customers did not consider the service fee to be anything other than a gratuity.
29. As noted above, there was evidence and argument before the delegate regarding PTB rules, and what could and could not be properly charged to customers in accordance with those rules. At least one complainant apparently argued that since the fees were not permissibly charged to customers under PTB's rules, Star's argument that a portion of the service fee represented legitimate recovery of internal administrative costs should be rejected. Although Star now says that the delegate erred in his treatment of the PTB rules, I do not consider this matter to be particularly relevant since, ultimately, the delegate quite properly observed (at page R12): "Failing to comply with another jurisdiction's regulatory requirements does not infer that an employer is failing to comply with the Act and so I place little weight on Star's apparent failure to abide by PTB requirements regarding service fees as evidence they are not in compliance with the Act."

Were the limousine drivers Star employees?

30. With respect to the status of the limousine drivers in question, although they were formally employed by Imperial during the period in question, the delegate determined that they were Star employees while working on Star's behalf. Star asserts it "made a contractual agreement with Imperial to provide drivers for bookings made through Star," that Imperial was an entirely separate legal entity from Star with "separate assets and...business dealings," and was "operated and managed by separate individuals." The drivers were paid by Imperial. Star says that it did not have any disciplinary authority over the Imperial drivers, and that there was no direct contractual relationship between Star and the Imperial drivers. Star says that the delegate erred in law in finding that the drivers were Star employees while working on Star's behalf and that the appeal review standard "is one of correctness".
31. I reject Star's submission that the review standard is "correctness." The Tribunal has consistently held that whether an individual is an "employee" as defined in section 1(1) of the *ESA* is a question of mixed fact and law. The question requires the application of a legal standard to a set of facts. Thus,

the appropriate standard on appellate review is “palpable and overriding error,” not correctness (see *Housen, supra*).

32. The *ESA* is a benefits-conferring statute and, as such, must be given a broad and generous interpretation (*Rizzo & Rizzo Shoes Ltd. (Re)*, [1998] 1 S.C.R. 27; see also B.C. *Interpretation Act*, section 8). An “employee” is defined in section 1(1) of the *ESA* in expansive terms:

“employee” includes

- (a) a person, including a deceased person, receiving or entitled to wages for work performed for another,
- (b) a person an employer allows, directly or indirectly, to perform work normally performed by an employee,
- (c) a person being trained by an employer for the employer’s business,
- (d) a person on leave from an employer, and
- (e) a person who has a right of recall;

33. The delegate determined that the limousine drivers were Star employees while working on Star’s behalf (driving Star’s vehicles and providing transportation services to Star’s customers), reasoning as follows (page R10):

Star further argued that it contracted with Imperial so that drivers of Imperial would, from time to time, and as requested or required by Star, drive customers in Star vehicles to and from destinations. There is no evidence these customers were Imperial customers and the payroll documents provided by Star show that, for the trips in question, Stars Service Fee policy, rather than Imperial’s Service Fee policy, was applied. No evidence of any service contract between Imperial and Star was provided during the investigation.

For the trips in question in which Star charged a 20% Service Fee, drivers were driving Star vehicles, for Star customers and operating under Star’s policies with regard to Service Fees and gratuities. The Act does not prohibit an individual from working for more than one entity. The drivers could have, very well, been employees of Imperial while also being employees of Star. Given it was Star’s Service Fee policy that applied, the customers were Star customers, and the employees in question would operate under the Star banner as requested or required, I am satisfied Star has established that they were in control or direction of the Effected [*sic*] Employees by virtue of the employees performing work for Star. Accordingly, for the trips in question, I find the Complainants and those found within the payroll documents provided by Star to be employees of Star.

34. The limousine drivers were clearly performing work normally performed by Star employees and this work was for Star’s economic benefit. Star had direction and control over the drivers while they are working on its behalf (see *ESA* definition of “employer”). While working on Star’s behalf the drivers were operating Star’s vehicles and were dispatched through Star’s system. Although the two companies were separate legal entities, “the payroll and accounting for both companies were managed through Star’s office” (delegate’s reasons, page R3).

35. Further, the arrangement whereby Imperial drivers would service Star’s customers was not an ordinary “contracting out” or sub-contracting of work, since the arrangement was between two firms that had a common controlling shareholder and was designed “[t]o keep Imperial drivers working” in the throes of the Covid-19 pandemic when Imperial’s bookings had significantly declined (delegate’s reasons, page R6). As the delegate noted in her reasons, it is legally possible for a single individual to be simultaneously employed by two employers. The Supreme Court of Canada has said as much (see *Pointe-Claire (City) v. Quebec (Labour Court)*, [1997] 1 S.C.R. 1015). Even if Imperial was ultimately charged with the driver’s wages for work performed for Star, those wages were exclusively derived from work undertaken for, and from the revenues generated by, Star. In my view, the delegate’s determination regarding the drivers’ status as Star employees is not tainted by any palpable and overriding error.

Natural Justice

36. I have already addressed Star’s argument regarding the evidentiary value of the June 30, 2021, emails regarding the fundamental nature of the service fee. Further, having reviewed the section 112(5) record in this matter, I am fully satisfied that Star was afforded a reasonable opportunity, consistent with section 77 of the *ESA* and the fundamental principles of natural justice, to respond to the complainants’ evidence and argument and to put its own position forward.

The calculation of the unpaid wage award/ new evidence

37. Star maintains that the unpaid wage award represents a sum greater “than what was actually collected from each client.” This assertion appears to be largely based on a calculation prepared by Star’s controller, and presumably submitted as new evidence under section 112(1)(c) of the *ESA*. Although Star seemingly relies on the “new evidence” ground of appeal, having checked that particular “box” on its Appeal Form, its legal counsel’s submission does not specifically identify the particular “new evidence” it intends to rely on, nor does it discuss, whatever its “new evidence” might be, whether it is admissible given the criteria for admissibility originally set out in *Davies et al.*, BC EST # D171/03.

38. In order to be admissible on appeal, “new evidence” must be such that, with the exercise of due diligence, it could not have been discovered and presented to the Director during the investigation; the evidence must be relevant to a material issue arising from the complaint(s); the evidence must be credible in the sense that it is reasonably capable of belief; and the evidence must have high potential probative value, in the sense that, if believed, it could, on its own or when considered with other evidence, have led the Director to a different conclusion on the material issue. As previously stated, counsel’s submission does not in any fashion speak to these considerations.

39. While the controller’s 1-page spreadsheet, appended as “Schedule B” to counsel’s memorandum, may be a “new” document (in the sense that it was created after the Determination was issued), the information set out in the spreadsheet is certainly not “new evidence.” All the underlying information was available and could have been collated and provided to the Employment Standards Branch during the course of the complaint investigation process. On that basis alone, this evidence is not admissible in these appeal proceedings.

40. Further, I note the following from the officer's July 15, 2022, Report (see also delegate's reasons at pages R6-R7 to like effect):

Star's income statement shows that Service Fee revenue amounted to \$253,900.94 between October 19, 2020 and October 21, 2021. Spreadsheets produced by the Respondent for the same time period indicates that Star paid its employees \$190,710.37 in Gratuities. The difference between the Service Fee collected and Gratuities disbursed is \$63,190.57 in this period of the audit.

The previous investigator, Ms. Lexi, asked Mr. Sandhu the following question via email on December 21, 2021:

If you collected \$253,900.94 as the total Service Fee during this period, and you paid out \$190,710.37 directly to the drivers on their paycheques, then \$63,190.57 was left for administrative costs and to pay for things for office staff that you had listed in your Dec. 16th email in lieu of gratuities, correct?

No response was recorded, so I asked Mr. Sandhu to confirm whether he had responded to Ms. Lexi's question on March 2, 2022. He replied that he did not answer the question, and again failed to provide a response to the question posed by the initial investigator.

41. In his August 12, 2022, response to the Report, Star's legal counsel did not contest in any fashion the officer's calculation regarding the total amount of the withheld gratuities. I note that the amount of the withheld service fees as set out above (\$63,190.57) is very close to the total amount of withheld service fees that was calculated by the Delegate (based on Star's own payroll and other financial records), and set out in the Determination (\$64,720.18).
42. Insofar as the delegate's calculations are concerned, he relied on Star's own payroll records and used the following rubric (at page R17):

The excel document shows, only on rare occasion, \$0.00 standard gratuity which I infer to be the cases in which no Service Fee was charged to customers. Star provided no documentation showing when, and in what percent, Service Fees were charged to customers and so I find the best evidence as to the total Service Fee charged to be the "all driver employee – report Oct 19, 2020, to Oct 18, 2021". Where the standard gratuity column of the report shows \$0.00, I will accept that no Service Fee was charged. In all other cases, I will accept, absent any additional evidence from Star as to the correct Service Fee percentage, that the standard gratuity represents 75% of the Service Fee which was itself 20% of the total trip charge...

Based on the best evidence available as to what Service Fees were charged to clients, the driver pay detail report, I find the drivers earned 75% of the Service Fees charged to the client with the "standard gratuity" being the 75%. Lacking any evidence showing Star charged less than 20% for the Service Fee, I will accept that, where there is evidence a Service Fee was charged (line items showing a standard gratuity was paid), that standard gratuity amount represents 75% of the total Service Fee of the trip. Accordingly, each driver is owed the difference between what they received as a standard gratuity and the total Service Fee charged.

43. In my view, the delegate's calculation rubric was entirely logical and reasonable. In light of the evidence before him, I am not satisfied that the delegate made any palpable or overriding errors regarding the calculation of the total amount of withheld gratuities.

Other Matters

44. Star argues that since the drivers were specifically informed about the allocation of the service fee as between the drivers and Star, the delegate should not have "ignored this information." However, the delegate did not ignore this information. Rather, as set out at page R16 of the delegate's reasons, any agreement or policy that purported to limit the percentage of the gratuities to which the drivers were otherwise entitled to receive is void pursuant to section 4 of the *ESA*.
45. Finally, with respect to the delegate's section 88 interest calculation, I note that Star, although asserting that the calculation "is neither appropriate not [*sic*] permitted under the legislation," has not provided its own calculations or demonstrated that the delegate's interest calculation is incorrect. The total section 88 interest award represents, as Star accurately states in its submission, about 10.17% of the total unpaid wage award. However, it should be noted that the Determination was issued on November 29, 2023, and that a few of the individual awards date from early 2019, with the large majority of awards dating from October 2020. The effective per annum interest rate is well below 10.17%. In the absence of any evidence that the delegate's interest calculation is incorrect, I see no reason to vary it.

ORDERS

46. Pursuant to sections 114(1)(f) and 115(1)(a) of the *ESA*, this appeal is dismissed, and the Determination is confirmed as issued in the total amount of \$71,799.60, together with whatever further interest that has accrued under section 88 of the *ESA* since the date of issuance.
47. In light of my decision regarding this appeal, I am hereby cancelling, effective immediately, my section 113(2) suspension order issued on July 11, 2024.

Kenneth Wm. Thornicroft
Member
Employment Standards Tribunal