

A REVIEW OF CANADIAN PRIVATE-SECTOR LAWYER INCOME

Submitted to the Canadian Superior Courts Judges Association

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I. INTRODUCTION

Navigant Consulting was retained by the Canadian Superior Courts Judges Association (the “Association”) to conduct a survey of Canadian private-sector lawyers’ income. This report sets out the results of that survey.

The impetus behind this survey was the conclusion by the Quadrennial Commission in 2004 (the “McLennan Commission”) that the private-sector lawyer income and benefits data available to the Commission – primarily data generated from tax returns – was unreliable.

Heeding the concerns and advice for the future conveyed by the McLennan Commission, the Association decided to mandate Navigant Consulting to obtain reliable statistical data concerning private sector lawyers’ incomes. It is hoped that this analysis, which consists primarily of a survey administered to over 38,000 Canadian private-sector lawyers, will contribute relevant economic data which may be relied upon by the 2007-2008 Quadrennial Commission (the “Block Commission”) and other interested parties in order to inform the recommendations to be made by the Block Commission regarding judicial compensation. This survey analysis is supplemented in part by a polling of law firm managing partners and a review of data provided by the Canadian Revenue Agency.

The survey was successfully administered and indicates that private-sector lawyer incomes at the 75th percentile level, for those who satisfy the criteria for eligibility to the judiciary (explained in greater detail below), earned – from the practise of law - approximately \$366,216 in 2006 and are expected to earn approximately \$393,750 in 2007.

II. AUTHOR QUALIFICATIONS

Navigant Consulting, Inc. (NYSE: NCI) is a specialized, international consulting firm of more than 1,800 professionals located in 40 offices around the world who provide investigative, dispute related, operational, risk management, and financial advisory services to legal counsel, companies, government agencies, and other organizations, which are often confronting regulatory issues and structural change.¹ Organizations count on us for innovative, practical solutions drawn from our economic, accounting, management, technology, engineering and financial expertise. We help our clients develop strategies at the highest levels, implement effective programs, understand the impact of changing markets, and assimilate best practices from across the public and private sectors. From the public sector, our staff includes former commissioners, agency administrators, program directors, public communications officers and elected officials. Their collective experience ensures our understanding of public policy issues, decision-making processes and communications channels. Also on our staff are industry experts from a wide range of sectors, who have extensive experience in private and public corporations and municipal organizations. This report was prepared by Dr. C. Paul Wazzan, Ph.D., Professor David Lewin, Ph.D., and Mr. Paul Levine, CA, CA.IFA, CBV.

A. C. Paul Wazzan, Ph.D.

Dr. Wazzan is Adjunct Assistant Professor of Business and Economics at California State University, Los Angeles where he teaches corporate finance and valuation. In

¹ See: www.navigantconsulting.com.

addition, Dr. Wazzan has taught at the University of Southern California, Marshall School of Business.

Dr. Wazzan is a Director in the Los Angeles office of Navigant Consulting, Inc., and specializes in providing financial and economic expertise in the areas of securities, antitrust, complex damages, labor economics, statistics and econometrics, and intellectual property.

Some of the areas in which Dr. Wazzan has conducted substantial economic and statistical analyses include: merger analysis; monopolization; price discrimination; predatory pricing; market definition; securities fraud; option valuation; class certification; the pricing of mortgage risk and the study of collateralized mortgage backed securities; commodities price manipulation; labor economics; and intellectual property.

Dr. Wazzan's research on the economics of patent licensing, the impact of socially motivated shareholder activism on securities prices, the effects of federal and state legislation on medical care costs and the use of statistics in labor law analyses has been published in economic journals and law reviews. Vita enclosed in Appendix A.

B. David Lewin, Ph.D.

Professor David Lewin, Anderson Graduate School of Management, UCLA, is an internationally recognized expert on public sector pay practices and has authored many published works in this field. Professor Lewin's recent books include *Human Resource Management: An Economic Approach*, *The Human Resource Management Handbook*, and *Advances in Industrial and Labor Relations*. Professor Lewin serves

on the editorial Boards of *Industrial and Labor Relations Review*, *Industrial Relations*, and is a Fellow of the National Academy of Human Resources.

Professor Lewin recently published "Incentive Compensation in the Public Sector: Evidence and Potential," *Journal of Labor Research*, vol. 24, 2003, pp. 597-619 that analyzed compensation data for particular groups of public sector employees and compared them pay-wise to comparably positioned private sector employees. In addition, Professor Lewin has conducted pay surveys for different professional and managerial occupations for clients including Mobil Corp. (before it was Mobil-Exxon), IBM, the New York City Police Department, and others.

Additional examples of Professor Lewin's relevant publications with respect to analyses of pay include "The Prevailing Wage Principle and Public Wage Decisions," *Public Personnel Management*, Vol. 3, 1974, pp. 473-485; "Aspects of Wage Determination in Local Government Employment," *Public Administration Review*, Vol. 34, 1974, pp. 149-155; "Wage Determination in the Public Sector," (with W. Fogel) *Industrial and Labor Relations Review*, Vol. 27, 1974, pp. 410-431; Expenditure, Compensation, and Employment Data in Police, Fire, and Refuse Collection and Disposal Departments. Washington, D.C.: International City Management Association, 1974; and Public Sector Labor Relations: Analysis and Readings, 3rd Ed. (with P. Feuille, T.A. Kochan & J.T. Delaney). Horton & Daughters, 1988. In addition, Professor Lewin has published many articles and books that deal with compensation data for specific occupations and groups of public sector and private sector employees. Vita enclosed as Appendix B.

C. Paul Levine, CA, CA.IFA, CBV

Mr. Paul Levine, CA, CA.IFA, CBV, is a Managing Director with Navigant's Montréal office. Mr. Levine has over 20 years of experience in the fields of forensic accounting, damage quantification and business valuation. He has testified before Canadian Courts and has conducted major fraud investigations and litigation support mandates throughout Canada and overseas. Mr. Levine is the current Chair of the Canadian Institute of Chartered Accountants/Canadian Institute of Chartered Business Valuators Liaison Committee. Vita enclosed as Appendix C.

III. RESEARCH DESIGN

It is well accepted in the social sciences that secondary data sources refer to items such as: published statistics (*e.g.*, census, government statistical abstracts and social security data); published texts and journal articles (*e.g.*, theoretical and empirical analyses and reports); media reports (*e.g.*, documentaries); business documents (such as memoranda and employment records), and personal documents (*e.g.*, diaries). There are advantages and disadvantages to secondary sources/data. The advantages include that they are relatively inexpensive and readily accessible, are sometimes the only available sources, and for certain purposes provide the only way to examine large-scale trends (such as macroeconomic trends in judicial compensation). The disadvantages include that they often lack consistency or perspective, have biases and inaccuracies that cannot readily be checked, can easily be misleading or misinterpreted, and generally cannot be separated from the context of their collection.

It is also well accepted in the social sciences that primary research/data sources refer to such methods as surveys (*e.g.*, administered via mail or phone or electronically),

interviews (conducted face-to-face), and observations (either overt or covert). There are advantages and disadvantages to primary sources/data. The advantages include that they provide the most direct, relevant evidence about the phenomenon under study, provide data that are amenable to systematic quantitative and qualitative analyses, including of multiple variables, allow generalization to larger populations, and are verifiable by replication and follow up with respondents/subjects. The disadvantages include that they can be expensive and time-consuming, sometimes feature over-reliance on statistical analysis in which individual observations and cases are de-emphasized or ignored, often rely on highly structured, closed-ended questions that may constrain data quality and, if proper care is not used, may result in response bias due to non-random sample selection or low response rates.

In this study we have developed primary source data through the use of a specifically designed and carefully administered survey in conjunction with a systematic, manually conducted polling. This data was then subsequently correlated to secondary source data provided directly by the Canada Revenue Agency.

Note that the use of both primary and secondary data allows the researcher to test for convergence and divergence among these data.

A. The Survey

1. Design

We developed and initiated a direct survey of private-sector lawyers across the relevant geographic regions and demographic groups to build a comprehensive database of private-sector lawyer compensation. The survey was designed such that the characteristics of the respondents could be ascertained while maintaining

complete confidentiality of the respondents. The survey asked for respondents to answer a series of questions which allowed for the determination of the type of law being practised, the size of the law firm, the location where the lawyer practises (in terms of residence) and, importantly, whether the respondent satisfied the criteria required for eligibility to the judiciary, notably being a member of a bar or law society for at least 10 years.²

The survey was designed as a series of questions with associated pull down menus. This construction reduces the potential for errors in the data inasmuch as respondents cannot mistype or enter nonsensical results. Of course, a respondent could incorrectly choose their own gender for example, but there is no reason to expect a systematic bias in that respect.

The income questions (questions 13 and 14) requested income defined as: “annual gross income from practising law (include your partnership income for tax purposes, T4 - salary, bonuses, stipends, teaching law, and all other cash compensation) for the year.” In short, we captured exactly what the lawyer earned from the practice of law.

The complete survey is attached to this report as Appendix D.

² “No person is eligible to be appointed a judge of a superior court in any province unless, in addition to any other requirements prescribed by law, that person (a) is a barrister or advocate of at least ten years standing at the bar of any province; or (b) has, for an aggregate of at least ten years, (i) been a barrister or advocate at the bar of any province, and (ii) after becoming a barrister or advocate at the bar of any province, exercised powers and performed duties and functions of a judicial nature on a full-time basis in respect of a position held pursuant to a law of Canada or a province.” *Judges Act*, R.S., c. J-1, s. 1.

2. Implementation

We determined that the administration of the survey would best be accomplished through electronic transmission of an email which would include an introductory letter (English and French versions attached as Appendices E-1 and E-2), a link to the actual survey which was hosted on a secure website, and a link to an endorsement letter supporting this effort provided to us by the Canadian Bar Association (“CBA”) (English and French versions attached as Appendices F-1 and F-2). These materials were provided to all respondents in both French and English.

The initial survey email was sent on July 3, 2007, with four subsequent email reminders sent on July 12, 2007, July 19, 2007, August 13, 2007 and September 5, 2007. The deadline for responding was extended several times with the final date for responding to the survey ultimately fixed at September 12, 2007. The reminders generated fewer than 2% of the total responses collectively. In other words the majority of the responses were generated from the initial email.

3. Construction of the respondent database

Despite our best efforts, and discussions with the Canadian Bar Association, we were unable to purchase or otherwise obtain a comprehensive database of Canadian lawyers including email-contact information. We were therefore required to manually develop a database of contacts including valid email addresses. First, we collected all the emails for Canada-based lawyers listed in the Martindale-Hubbell directory of lawyers.³ Second, we collected all the emails listed in the Canadian

³ Source: Martindale-Hubbell, Lexis-Nexis, on-line database as of August 22, 2007.

Law List.⁴ It is our understanding that listings in these databases are voluntary and so may not represent the totality of Canadian lawyers. However, we are informed through informal discussions with Canadian lawyers, and our own review of these materials, that these combined lists are likely to be quite complete. Third, we collected emails for the law faculty at the following law schools (from those schools own websites): University of British Columbia; University of Calgary; University of Dalhousie; University of Manitoba; McGill University; University of Queens; University of Saskatchewan; University of Alberta; University of Ottawa; University of Toronto; University of Victoria; University of Western Ontario; Windsor University; and York University.

Finally, all the resulting emails were aggregated into a master database and all duplicates were discarded. The resulting database represented 47,731 unique emails of which 38,891 were ultimately found to be electronically valid.⁵ The Federation of Law Societies of Canada indicates that there are approximately 74,000 practicing lawyers in Canada.⁶

B. Firm level polling

In order to supplement the obtained survey data we polled managing partners at stratified and randomly selected firms for income rates for lawyers satisfying the following criteria: 1) Has been a member of a bar or law society for at least 10 years; 2) Practises law full time and as primary profession.

⁴ Source: The Canadian Law List 2006, CD-ROM.

⁵ A valid email address is defined as one which, when emailed, does not “bounce back.” It is possible that some emails are routed to still operational email addresses that are simply no longer in use. Consequently, these emails would appear as valid in the context of our study while not actually having a corresponding respondent.

⁶ Source: 2005 Law Societies Statistics; Federation of Law Societies of Canada.

We were provided with a list consisting of 303 managing partners and their respective contact information by the Canadian Bar Association.⁷ These firms were divided into 10 deciles based on size as measured by number of lawyers. Note that some firms are represented multiple times within the CBA list as the managing partner list was compiled on a regional basis. For example, a nationwide firm with offices in multiple provinces or territories would be represented multiple times and multiple managing partners would be provided.

Using a random selection process we selected 5 firms from within each decile resulting in an overall sample of 50 firms. An initial introductory email was sent on September 6th, 2007 followed by hard copy letters on September 7th, 2007. The introductory email and hard copy letters included a template (attached as Appendix G) identifying the relevant required information, instructions on how to compute a 75th percentile level, the relevant criteria for eligibility and an endorsement letter from the CBA. Each managing partner (or their designated point of contact) was subsequently contacted (or contact was attempted) by telephone to answer follow up questions and to ensure accurate completion of the template. When a firm declined to participate or we were unable to contact a firm, we attempted to replace the firm with a different firm from within the same decile.

It should be noted that there is an important distinction between the survey data and the polling data. The survey data is individual specific and data was obtained for a full range of parameters (*e.g.*, age, size of firm, whether the respondent qualified for eligibility to be a judge), whereas the polling data required the responding firm to

⁷ We have been asked by the CBA not to provide this list; requests for information with respect to this list should be addressed directly to the CBA.

simply provide the pay rate at the 75th percentile for only those lawyers employed within the firm who met the criteria necessary for eligibility to the judiciary.⁸

IV. THE 75TH PERCENTILE AND INFORMATIONAL ASYMMETRY

Following the precedent used by the McLennan Commission (see McLennan Commission Report filed May 31, 2004), we determined incomes at the 75th percentile. In the context of this analysis, the 75th percentile is defined as the lowest income level that is greater than 75% of the observed income levels. The logic behind the McLennan Commission’s use of the 75th percentile is simple: it wished to capture or determine the income for the top performing private-sector lawyers under the assumption that more highly paid lawyers are more highly skilled. We agree with this assumption as it is economically reasonable if pay rates are set in a competitive marketplace. Of course, highly capable individuals may always expressly choose to engage in less remunerative endeavours; this does not invalidate the assumption in principle.

It must be noted that setting compensation for federally appointed judges at the 75th percentile does not imply that the “quality” of the judges will likewise be at the 75th percentile. In other words, setting the pay of the judiciary equal to the 75th percentile of private-sector lawyers would not ensure that the judiciary would be comprised of the top 25% of lawyers in Canada. The economics which inform this conclusion are well defined.⁹ With any selected cutoff (*e.g.*, the 75th percentile) a greater proportion of private-sector lawyers making less than that figure will remain in, or enter into,

⁸ To compute the 75th percentile value on a data set, the following algorithm is used: sort the data set by value from highest to lowest, discard the lowest 75% data points, and the next highest data point becomes the 75th percentile value for the data set.

⁹ See, *e.g.*, Akerlof, George A., “The Market for ‘Lemons’: Quality Uncertainty and the Market Mechanism,” *Quarterly Journal of Economics* 84 (3), Aug. 1970, pp 488–500.

the applicant pool, relative to lawyers making more than that amount who will opt out of the pool to a greater degree. As a result, setting judicial pay at the 75th percentile will result in a distribution of judges that comes predominantly from the ranks of the lower paid lawyers.

Given the current nature of judicial compensation (*i.e.*, one universal rate), the distribution of candidates will always skew below any selected cutoff point. In order to compensate for this skewness, one must shift the cutoff point ever forward (*e.g.*, to higher percentiles). Unfortunately, a percentile cutoff cannot be set so as to ensure a judiciary comprised of the top 25% of lawyers – one can only conclude that no matter what percentile cutoff is selected, the distribution of applicants will always skew below. The implication is that the higher the percentile is set, the higher the quality of the judiciary.

V. SURVEY RESULTS

Once the survey data was collected and error checked, we proceeded to an analysis of actual 2006 income and estimated 2007 income. In order to determine the level of compensation appropriate to the judiciary we restricted the analysis to lawyers operating in the private sector or as faculty at law universities that were employed on a full time basis in the practise of law (including law school faculty). We removed governmental, part-time, non-employed, and lawyers operating in the non-profit sector under the assumption that these would not provide a fair representation of income earned from the full time practice of law in the private sector. We then calculated the incomes at the 75th percentile for each province and region as well as on a nationwide basis. The survey yielded data for 2006 actual incomes and 2007 estimated incomes; these are presented below.

A. Results by Province and Territory

Table 1: Reported 2006 Incomes by Province and Territory

The table shows reported actual 2006 incomes from a survey of private-sector lawyers in each province and territory. These figures are provided by the lawyers themselves regarding what they earned in 2006. Results only reflect responses from lawyers engaged in the full time practise of law and do not include lawyers operating in the non-profit sector. The 75th percentile income bracket for each Province and Territory is shaded in yellow. The specific income representing the 75th percentile for each Province and Territory is computed under the assumption that responses in each respective bracket are evenly distributed across the bracket. (Tables 1-4 are reproduced in larger size at the end of this report)

2006	Alberta	British Columbia	Manitoba	New Brunswick	Newfoundland and Labrador	Nova Scotia	Ontario	Prince Edward Island	Québec	Saskatchewan	Northwest Territories /Nunavut/ Yukon	Total
< \$60,000	10	23	3	5		2	34		10	7		94
\$60,000 - \$100,000	26	42	8	10	2	8	83	4	40	21	2	246
\$100,001 - \$150,000	34	57	13	9	5	14	161	2	79	24	4	402
\$150,001 - \$200,000	51	51	11	8	5	10	138	2	60	14	3	353
\$200,001 - \$250,000	36	52	4	8	6	8	111	3	53	7		288
\$250,001 - \$300,000	32	35	4	7	10	12	107	1	38	6	3	255
\$300,001 - \$350,000	32	23	11	2	1	9	76	3	37	3	3	200
\$350,001 - \$400,000	17	19	2	4	1		44		23	1		111
\$400,001 - \$450,000	19	23	1	1		2	44		18		1	109
\$450,001 - \$500,000	15	7		1			29		15			67
\$500,001 - \$550,000	13	8	1				33		10	1		66
\$550,001 - \$600,000	4	5	1				19		9			38
\$600,001 - \$650,000	3	6					27		9			45
\$650,001 - \$700,000	5	1				1	11		6	1		25
\$700,001 - \$750,000	2	5					15		1			23
\$750,001 - \$800,000	3						18		2			23
\$800,001 - \$850,000	8	3					13		4			28
\$850,001 - \$900,000	1	2				1	8		3			15
\$900,001 - \$950,000	3					1	13		4			21
\$950,001 - \$1,000,000	3	3					14		2			22
\$1,000,001 - \$1,500,000	6	3					42		2			53
\$1,500,001 - \$2,000,000		3					8		1			12
\$2,000,001 - \$2,500,000												0
\$2,500,001 - \$3,000,000												0
> \$3,000,000	1						1					2
Total	324	371	59	55	30	68	1,049	15	426	85	16	2,498
75th Percentile #	244	279	45	42	23	52	787	12	320	64	13	1,874
75th Percentile \$	\$ 415,789	\$ 341,304	\$ 309,091	\$ 264,286	\$ 275,000	\$ 291,667	\$ 437,500	\$ 300,000	\$ 356,522	\$ 192,857	\$ 316,667	\$ 366,216

Table 1 indicates the number of responses in each category of income by Province or Territory. The 75th percentile (*i.e.*, the cutoff number greater than which represents income at the 75th level) is given in terms of the number of persons and then is converted into an estimate of income at the 75th percentile. The dollar value at the 75th percentile is computed under the assumption that responses in any given income category is evenly distributed across the category. So for example, the Total

category indicates that the 75th percentile falls within the \$350,001-\$400,000 bracket (of which 111 persons are included). This does not mean that all 111 respondents belong to the 75th percentile – rather some portion of those 111 respondents is above and some portion is below. By assuming an even distribution we are able to determine exactly how many of the 111 are needed (when added to the preceding 94, 246, 402, 353, 288, 255 and 200 persons to achieve the 75th percentile; in this case 36 of the 111 are needed. These 36 persons represent 32% of the 111 persons included in that category. Consequently 32% of the \$50,000 span of the bracket (i.e., \$16,216) is added to the lower bound of the bracket (i.e., \$350,001) to produce an income level of \$366,216 at the 75th percentile.

Following this logic, the 75th percentile income for Canada as a whole in 2006 was \$366,216, whereas the highest level of income was recorded in Ontario, at \$437,500, followed by Alberta at \$415,789. The lowest level of income at the 75th percentile was recorded in Saskatchewan at \$192,857. British Columbia shows income of \$341,304 at the 75th percentile.

The 2007 incomes are estimated to be higher as shown in Table 2 below, with the 75th percentile income for Canadian lawyers as a whole expected to rise to \$393,750. The highest level of income remains Ontario at \$515,306, followed by Alberta at \$432,500. The lowest level of income at the 75th percentile is expected again to be in Saskatchewan with \$259,375. British Columbia shows expected income of \$411,538 at the 75th percentile.

Table 2: Reported estimated 2007 Incomes by Province and Territory

The table shows reported estimated 2007 incomes from a survey of private-sector lawyers in each province and territory. These are estimates provided by the lawyers themselves regarding what they expect to earn in 2007. Results only reflect responses from lawyers engaged in the full time practise of law and do not include lawyers operating in the non-profit sector. The 75th percentile income bracket for each Province and Territory is shaded in yellow. The specific income representing the 75th percentile for each Province and Territory is computed under the assumption that responses in each respective bracket are evenly distributed across the bracket.

2007	Alberta	British Columbia	Manitoba	New Brunswick	Newfoundland and Labrador	Nova Scotia	Ontario	Prince Edward Island	Québec	Saskatchewan	Northwest Territories /Nunavut/ Yukon	Total
< \$60,000	11	21	4	4		2	26		7	8	1	84
\$60,000 - \$100,000	17	37	7	6	1	6	72	4	36	14	2	202
\$100,001 - \$150,000	30	55	14	12	6	14	151	2	75	23	3	385
\$150,001 - \$200,000	44	53	6	6	4	13	132	3	66	16	3	346
\$200,001 - \$250,000	48	49	7	8	9	10	112	1	45	8		297
\$250,001 - \$300,000	24	32	4	8	6	8	113	3	44	8		250
\$300,001 - \$350,000	32	26	9	6	2	10	73	2	37	3	5	205
\$350,001 - \$400,000	25	21	2	2	2		44		21	2	1	120
\$400,001 - \$450,000	20	18	2	2		2	49		23			116
\$450,001 - \$500,000	15	16	1				37		12			81
\$500,001 - \$550,000	10	11		1			31		12	1		66
\$550,001 - \$600,000	5	4					25		10			44
\$600,001 - \$650,000	6	3	1				29		8			47
\$650,001 - \$700,000	4	2	1			1	13		7			28
\$700,001 - \$750,000	7	7					16		2			32
\$750,001 - \$800,000	4	1					19		1	1	1	27
\$800,001 - \$850,000	5	6	1				8		3			23
\$850,001 - \$900,000	4					1	16		4			25
\$900,001 - \$950,000	1	2					10		2			15
\$950,001 - \$1,000,000	2	1					16		4			23
\$1,000,001 - \$1,500,000	7	2				1	40		4			54
\$1,500,001 - \$2,000,000		2					14		2	1		19
\$2,000,001 - \$2,500,000	1	1					3					5
\$2,500,001 - \$3,000,000		1							1			2
> \$3,000,000	2											2
Total	324	371	59	55	30	68	1,049	15	426	85	16	2,498
75th Percentile #	244	279	45	42	23	52	787	12	320	64	13	1,874
75th Percentile \$	\$ 432,500	\$ 411,538	\$ 316,667	\$ 287,500	\$ 275,000	\$ 293,750	\$ 515,306	\$ 283,333	\$ 373,810	\$ 259,375	\$ 266,667	\$ 393,750

The increase from 2006 to 2007 at the 75th percentile level for Canada as a whole from \$366,216 to \$393,750 represents a percentage change of 7.52%.

It should be noted that previous studies analyzing the compensation of lawyers have made it a practice to truncate the datasets below a selected income cutoff point. For example, the Drouin Commission excluded lawyers earning below \$50,000 in order

to ensure that the incomes earned by part-time lawyers were not considered.¹⁰ The McLennan Commission increased this selected cutoff point to \$60,000 and stated:

With respect to the appropriate level of exclusion mentioned above, our view is that it would be more appropriate to increase the level to \$60,000. It is unlikely that any in the pool of qualified candidates will have an income level lower than \$60,000. The salaries of articling students range from \$40,000 to \$66,000 in major urban centres and the salaries of first-year lawyers range from \$60,000 to \$90,000 in those same centres, and are often augmented by bonuses. Earnings for more senior associates are significantly higher.¹¹

We agree with this reasoning. However, in our methodology, a cutoff point is not necessary as we have endogenously eliminated lawyers who are not eligible to be judges or who are part time workers. In effect we have specifically identified those lawyers who satisfy the criteria to be a judge and who work full time and have based our analysis on this reduced set. Nevertheless, we recalculated our results while employing a \$60,000 cutoff point and determined that neither the 2006 or 2007 75th percentile results presented in Tables 1 and 2 above were materially affected.

B. Results by CMA region

In addition to the territory and province results presented above, we have reclassified the results by top 10 Census Metropolitan Area (“CMA”), other and nationwide. The results are provided in Tables 3 and 4.

¹⁰ See, Judicial Benefits and Compensation Commission, Report, May 31, 2000, p 38-39.

¹¹ Report of the second Judicial Compensation and Benefits Commission, May 31, 2004, p 43.

Table 3: Reported 2006 Incomes by CMA

The table shows reported actual 2006 incomes from a survey of private-sector lawyers in each CMA. These figures are provided by the lawyers themselves regarding what they earned in 2006. Results only reflect responses from lawyers engaged in the full time practise of law and do not include lawyers operating in the non-profit sector. The 75th percentile income bracket for each CMA is shaded in yellow. The specific income representing the 75th percentile for each CMA is computed under the assumption that responses in each respective bracket are evenly distributed across the bracket.

2006	Calgary	Edmonton	Hamilton	London	Montreal	Ottawa	Toronto	Quebec	Vancouver	Winnipeg	Top 10	Other	All Canada
< \$60,000	1	6	2	1	4	2	15	1	5	3	40	54	94
\$60,000 - \$100,000	13	10		4	18	13	34	12	18	8	130	116	246
\$100,001 - \$150,000	11	18	4	9	54	18	73	15	29	12	243	159	402
\$150,001 - \$200,000	25	19	1	5	49	22	81	7	32	10	251	102	353
\$200,001 - \$250,000	19	15		8	40	14	68	11	37	4	216	72	288
\$250,001 - \$300,000	20	10	2	4	29	16	60	5	27	4	177	78	255
\$300,001 - \$350,000	16	14	2	2	31	7	58	5	17	11	163	37	200
\$350,001 - \$400,000	8	9	1	2	19	3	37	2	15	2	98	13	111
\$400,001 - \$450,000	13	6	1	1	16	5	35	1	20	1	99	10	109
\$450,001 - \$500,000	11	3			14	2	22	1	4		57	10	67
\$500,001 - \$550,000	10	3	1	1	9	2	27		7	1	61	5	66
\$550,001 - \$600,000	1	1	1		8	1	17	1	5	1	36	2	38
\$600,001 - \$650,000	3				9		23		4		39	6	45
\$650,001 - \$700,000	4	1			6	1	10				22	3	25
\$700,001 - \$750,000	2			1	1		14		4		22	1	23
\$750,001 - \$800,000	3				2		17				22	1	23
\$800,001 - \$850,000	7	1	1		4		11		3		27	1	28
\$850,001 - \$900,000	1				3		8		2		14	1	15
\$900,001 - \$950,000	2	1		1	4		12				20	1	21
\$950,001 - \$1,000,000	3			1	2	1	12		3		22		22
\$1,000,001 - \$1,500,000	6				2	1	41		2		52	1	53
\$1,500,001 - \$2,000,000					1		8		3		12		12
\$2,000,001 - \$2,500,000													
\$2,500,001 - \$3,000,000													
> \$3,000,000												2	2
Total	179	117	16	40	325	108	683	61	237	57	1,823	675	2,498
75th Percentile #	135	88	13	31	244	82	513	46	178	43	1,368	507	1,874
75th Percentile \$	\$484,615	\$335,714	\$425,000	\$300,000	\$382,759	\$290,625	\$554,286	\$310,000	\$382,500	\$325,000	\$414,124	\$255,405	\$366,216

Table 3 indicates that the 2006 Top 10 CMA 75th percentile income is \$414,124, while the rest of Canada (“other”) produces an income of \$255,405, and Canada as a whole produces an income of \$366,216. In our opinion there is a valid reason for focusing on the Top 10 CMA results; namely, the informational asymmetry problem would be alleviated at least partially.¹² In other words, by basing salaries on the Top 10 CMAs, a larger proportion of the higher paid attorneys are captured, resulting in a salary that would discourage relatively fewer private sector lawyers from accepting judicial positions.

¹² See section IV.

Table 4: Reported estimated 2007 Incomes by CMA

The table shows reported estimated 2007 incomes from a survey of private-sector lawyers in each CMA. These are estimates provided by the lawyers themselves regarding what they expect to earn in 2007. Results only reflect responses from lawyers engaged in the full time practise of law and do not include lawyers operating in the non-profit sector. The 75th percentile income bracket for each CMA is shaded in yellow. The specific income representing the 75th percentile for each CMA is computed under the assumption that responses in each respective bracket are evenly distributed across the bracket.

2007	Calgary	Edmonton	Hamilton	London	Montreal	Ottawa	Toronto	Quebec	Vancouver	Winnipeg	Top 10	Other	All Canada
< \$60,000	2	6	2	1	3	2	11		3	4	34	50	84
\$60,000 - \$100,000	8	8		4	17	12	29	12	14	7	111	91	202
\$100,001 - \$150,000	9	16	3	10	48	20	61	14	26	13	220	165	385
\$150,001 - \$200,000	18	19	2	4	52	15	76	9	35	5	235	111	346
\$200,001 - \$250,000	27	16	1	6	33	15	72	8	35	7	220	77	297
\$250,001 - \$300,000	16	8	1	3	35	15	68	7	24	4	181	69	250
\$300,001 - \$350,000	19	11	1	1	30	11	53	6	19	9	160	45	205
\$350,001 - \$400,000	11	14	1	2	19	3	34		16	2	102	18	120
\$400,001 - \$450,000	14	4	1	3	20	4	37	2	16	2	103	13	116
\$450,001 - \$500,000	10	5	1	1	11	2	31	1	11	1	74	7	81
\$500,001 - \$550,000	8	2		2	11	4	23	1	11		62	4	66
\$550,001 - \$600,000	3	2	1		8	1	22	1	4		42	2	44
\$600,001 - \$650,000	4	1			8		24		3	1	41	6	47
\$650,001 - \$700,000	3	1		1	7	1	11			1	25	3	28
\$700,001 - \$750,000	5	2			2		15		7		31	1	32
\$750,001 - \$800,000	3		1		1		18		1		24	3	27
\$800,001 - \$850,000	4	1			3		8		5	1	22	1	23
\$850,001 - \$900,000	3	1	1		4		15				24	1	25
\$900,001 - \$950,000	1				2		10		1		14	1	15
\$950,001 - \$1,000,000	2			2	4	1	13		1		23		23
\$1,000,001 - \$1,500,000	7				4	2	36		2		51	3	54
\$1,500,001 - \$2,000,000					2		14		2		18	1	19
\$2,000,001 - \$2,500,000	1						2		1		4	1	5
\$2,500,001 - \$3,000,000					1						1	1	2
> \$3,000,000	1										1	1	2
Total	179	117	16	40	325	108	683	61	237	57	1,823	675	2,498
75th Percentile #	135	88	13	31	244	82	513	46	178	43	1,368	507	1,874
75th Percentile \$	\$503,371	\$368,182	\$500,000	\$383,333	\$410,000	\$310,000	\$574,324	\$275,000	\$418,750	\$337,500	\$450,552	\$264,444	\$393,750

Table 4 indicates that the estimated 2007 Top 10 CMA 75th percentile income is \$450,552, while the rest of Canada (“other”) produces an income of \$264,444, and Canada as a whole produces an income of \$393,750. Again, in our opinion there is a valid reason for focusing on the Top 10 CMA results; namely, the informational asymmetry problem would be alleviated at least partially.

The increase from 2006 to 2007 at the 75th percentile level for the Top 10 CMAs from \$414,124 to \$450,552 represents a percentage increase of 8.80%. The percentage increase for the rest of Canada (“other”) is 3.54%. The percentage change for Canada as a whole remains the same as previously reported above – 7.52%.

C. Current salaries of Canadian judges

The salaries of Canadian judges as of April, 2007 are as shown in Table 5.¹³

Table 5: Salaries of Canadian judges – April, 2007

Supreme Court of Canada	
Chief Justice	\$323,800
Puisne judges	\$299,800
Federal Courts & Tax Court	
Chief Justice and Associate Chief Justice	\$276,200
Puisne judges	\$252,000
Provincial Appeal, Superior, Supreme, Q.B.	
Chief Justice and Associate Chief Justice	\$276,200
Puisne judges	\$252,000
Justice resident in Labrador	\$252,000 + \$12,000 (Northern Allowance)
Yukon, Northwest Territories, Nunavut	
Senior Judge	\$276,200 + \$12,000 (Northern Allowance)
Puisne judges	\$252,000 + \$12,000 (Northern Allowance)

Comparing Table 1 to Table 5 indicates that actual 2006 income at the 75th percentile for private-sector Canadian lawyers of \$366,216 was approximately \$110,000 more than the current salaries of Puisne judges, a significant difference. Comparing Table 2 to Table 5 indicates that the difference is approximately \$140,000 when compared against estimated 2007 income of approximately \$393,750.

Even when the value of the judicial annuity – annual estimated value of 22.5%¹⁴ of the base salary of \$252,000, or \$56,700 – is included, the differences remain significant: approximately \$53,300 in 2006 and an estimated \$83,300 in 2007.

¹³ Source: <http://www.fja.gc.ca/fja-cmf/ja-am/considerations-eng.html#Remuneration>

D. The statistical validity of the results

We have determined that the income data provided by the survey is statistically reliable and accurately represents income levels for private-sector lawyers in Canada. Out of the 38,891 unique and valid emails sent out, 5,960 of these were viewed by potential respondents with 5,142 persons actually completing the survey. Of these, 3,066 provided income information for both 2006 and 2007.

Table 6: Survey Response Rates

	Count	as % of Population	as % of Viewed/Opened
Total unique email addresses to whom survey was sent	38,891	100.00%	
Surveys viewed/opened	5,960	15.32%	
Surveys completed/finished	5,142	13.22%	
Provided 2006 and 2007 Income Data	3,066	7.88%	59.63%
Consisted of Lawyers with 10 years at the Bar	3,052	7.85%	59.35%
Were engaged in the full time practice of law	2,502	6.43%	48.66%
Provided Province/Territory Location	2,498	6.42%	48.58%

Table 6 indicates that a high proportion of those who received and opened the initial email (or subsequent reminders) actually completed the survey. While there is no rule of thumb as to what an appropriate response rate is, the objective is to ensure that the survey results adequately represent the population surveyed. For example, suppose a population is comprised of 50% right handed and 50% left-handed persons. If all of the right-handers respond to a survey, but none of the left-handers do, the survey will have achieved a 50% response rate. However, the results might

¹⁴ The McLennan Commission estimated, based on the advice of its experts, that the value of the government-paid portion of the judicial annuity could be set at 22.5% of salary (see McLennan Report (2004) at 58).

not be valid because the left-handers were not represented. On the other hand, suppose only 20% of the surveys were completed, as long as half of the surveys were completed by right-handers and the other half were completed by left-handers, then the data collected would give a better overall picture of the entire population than the first example with the higher response rate. The survey results, therefore, should “span” the population or otherwise ensure that the distribution of results adequately represents the population.

The following tables describe the distribution of results obtained by the survey as compared to the distribution of lawyers actually working in Canada as provided by the Federation of Law Societies in Canada (“FLSC”) in 2005.¹⁵

Table 7: Comparison of Survey respondents’ distribution by Territory and Province to the distribution of Canadian lawyers as reported by the FLSC

	Survey	FLSC
Alberta	13%	12%
British Columbia / Colombie-Britannique	15%	12%
Manitoba	2%	2%
New Brunswick / Nouveau-Brunswick	2%	2%
Newfoundland and Labrador / Terre-Neuve et Labrador	1%	1%
Northwest Territories / Territoires du Nord-Ouest	0%	1%
Nova Scotia / Nouvelle-Écosse	3%	3%
Nunavut	0%	0%
Ontario	42%	43%
Prince Edward Island / Île-du-Prince-Edouard	1%	0%
Québec	17%	22%
Saskatchewan	3%	2%
Yukon	0%	0%
Total	100%	100%

¹⁵ Source: 2005 Law Societies Statistics; Federation of Law Societies of Canada.

Table 7 shows that the distribution of survey respondents is remarkably similar to the actual distribution of lawyers across Canada as reported by the FLSC. This is strong evidence that the survey adequately represents the total population of Canadian lawyers and accurately reflects the composition of Canadian lawyers.

Table 8: Comparison of Survey respondents’ distribution by gender to the distribution of Canadian lawyers as reported by the FLSC

	Survey	FLSC
Female	26.8%	29.8%
Male	73.2%	70.2%
Total	100%	100%

Table 8 shows that the distribution of survey respondents by gender is very similar to the distribution of Canadian lawyers reported by FLSC. This is further strong evidence that the survey adequately represents the total population of Canadian lawyers and accurately reflects the composition of Canadian lawyers.

In short, we have determined that the survey results adequately represent the population of lawyers in Canada and that the results obtained from this survey with respect to the compensation of private-sector lawyers is reliable and applicable to the nationwide population.¹⁶

¹⁶ We also did manual polling, which was completed on October 22, 2007. Through the procedure described in section III above, we were ultimately able to obtain responses from 12 firms (reflecting 5 regions) including firms located in Québec, Nova Scotia, British Columbia, Alberta and Ontario. In our estimation, the response rate obtained in the polling precludes a definitive determination as to incomes, and the obtained data is not sufficient to stand on its own as a statistically reliable report.

E. Survey reported benefits

As part of the survey we requested information on the benefits provided to private-sector lawyers by their employers. The most common benefits reported by private-sector lawyers were:

- Discretionary spending account
- Various insurance supplements
- Automobile allowance
- Bar dues and other professional society fees
- Mobile phone and Blackberry devices
- Pension plans
- Paid parking

The number of responses obtained through the survey with respect to benefits was limited and we were unable to make a definitive conclusion as to the scope of benefits provided. There is little doubt that a tangible monetary value attaches to these benefits and that many private-sector lawyers obtain at least some type of benefit – we were unfortunately unable to assign a reliable dollar value to these which could be attributed across to the total population of lawyers.

VI. REVIEW OF CANADA REVENUE AGENCY DATA

In order to address some of the data issues noted by the McLennan Commission, and attempt to provide a reliable set of data which could ultimately be used by the Commission to accurately determine private-sector lawyer compensation, the Government suggested that there be consultations between representatives of the

Canadian Revenue Agency (“CRA”) and the representatives of the Association. We participated in a meeting for that purpose on June 8, 2007, at which it was discussed how an appropriate dataset could be constructed so as to provide reliable results.

The CRA informed the Government and the Association that it conducted a review of self-employed lawyer tax filings on which it reported in the Individual Tax Assessing Master Database. In compiling its data, the CRA imposed the following criteria on the analysis: 1) only individuals between the ages of 35-69 were included; 2) all filers abroad were excluded. The relevant measure of pre-tax income used by the CRA is defined as follows:

- *Net Professional Income (“NPI”)*: includes an individual’s self-employment net professional income plus employment income (if any, and if this income is less than the self-employment income). NPI is defined as before tax but after expenses (see form T2032 for specific allowable expenses).

Based on this definition of income and the two criteria set forth above, the CRA provided 2005 income data where self-employed lawyers earning less than \$60,000 have been excluded, see Table 10. This same \$60,000 threshold cutoff was applied by the McLennan Commission since it was concluded that anyone earning less than \$60,000 would likely not be a candidate for a judicial appointment.¹⁷ We agree with this conclusion.

¹⁷ It would be justifiable to adjust the threshold of \$60,000 for inflation.

Table 10: CRA Percentile Analysis of 2005 Net Professional Income

The table shows the CRA-reported income percentile figures for 2005 self-employed lawyers (a cutoff of \$60,000 has been applied). The table also shows the IAI-adjusted 2008 75th percentile figures.

Percentiles	Top 10 CMA's	Other/Rest of Canada	All Canada
0(Min)	\$60,000	\$60,000	\$60,000
5	\$69,009	\$65,180	\$67,546
10	\$78,000	\$70,488	\$74,944
15	\$87,671	\$75,131	\$82,878
20	\$98,925	\$81,329	\$91,969
25	\$111,200	\$87,271	\$101,117
30	\$125,147	\$94,198	\$112,115
35	\$139,725	\$100,000	\$123,629
40	\$156,172	\$107,355	\$136,000
45	\$174,310	\$115,673	\$150,657
50	\$194,095	\$123,355	\$166,400
55	\$218,488	\$132,240	\$185,150
60	\$244,749	\$141,287	\$206,597
65	\$276,593	\$154,400	\$233,445
70	\$314,830	\$167,444	\$263,104
75	\$362,944	\$184,736	\$304,276
80	\$419,794	\$205,830	\$359,313
85	\$497,391	\$234,889	\$428,405
90	\$617,999	\$272,821	\$538,467
95	\$849,281	\$362,127	\$764,550
100 (Max)	>\$1M	>\$1M	>\$1M
<hr/>			
75 th Percentile adjusted to 2008 with Industrial Aggregate Index	\$393,900	\$200,493	\$330,228

Source: Canada Revenue Agency Individual Tax Assessing Master Database

Table 10 indicates that 2005 NPI at the 75th percentile for the top 10 CMA's was \$362,944. The figures for Rest of Canada and Canada as a whole were \$184,736 and \$304,276 respectively. If one were to apply the Industrial Aggregate Index ("IAI") figures since 2005 (2005-06 is 2.2%; 2006-07 is 3.10%; 2007-08 is 3.00% - figures are actual) the income as of April 1, 2008 for the top 10 CMA's would be \$393,900;

see Table 10¹⁸. The figures for rest of Canada and Canada as a whole would be \$200,493 and \$330,228 respectively.

The CRA results support the results obtained from our survey, as shown in Table 11 below. A possible explanation for the difference between the results is that the CRA data may not show the full picture of the income-earning capacity of a lawyer and his/her family. We are advised that lawyers in private practice are in a position to structure their affairs to achieve a measure of income-splitting with other family members or family-owned entities such that a portion of the consolidated profit from a professional business often accrues to taxpayers other than the lawyer in question.

Table 11: 2007 75th Percentile Private Sector Lawyers’ Income

The table shows the CRA-reported IAI-adjusted 2007 75th percentile figures income for self-employed lawyers (a cutoff of \$60,000 has been applied) and the estimated 2007 survey-derived 75th percentile figures.

Percentiles	Survey	CRA
Top 10	\$450,552	\$382,428
Canada	\$393,750	\$320,610

As a side note, in our opinion, the top 10 CMA data is the appropriate data on which to base a determination. It is precisely because of the informational asymmetry problem discussed in Section IV above that salaries must be set such that a greater percentage of the population, in terms of income, is captured by the specified salary.

¹⁸ $(\$362,944)(1+2.2\%)(1+3.1\%)(1+3\%)=\$393,900$.

The Industrial Aggregate Index is defined as the annual rate of change in aggregate Average Weekly Earnings (“AWE”) and was provided by the CRA. Based on the national Survey of Employment, Payrolls and Hours, Statistics Canada reports AWE monthly. It covers weekly earnings, including overtime, unadjusted for seasonal variation, across all industries in Canada that are classified according to the North American Industry Classification System. In the context of indexing judicial salaries, the IAI applied to a given year is the annual change in the aggregate AWE in the preceding year.

APPENDIX A

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Current Professional Positions

- Adjunct Assistant Professor, California State University, Los Angeles, College of Business and Economics, 2007 -
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Past Professional History

- LECG, 1998 - 2007
- University of Southern California, Marshall School of Business, 2001
- Capital Economics, 1996 - 1998

Education

- Ph.D. Finance, Anderson School of Business, UCLA, 1996
- B. A., Economics, University of California, Berkeley, 1989

Past and Present Professional Associations

- American Economic Association (AEA)
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Foreign Languages

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Dr. Wazzan is Adjunct Assistant Professor of Business and Economics at California State University, Los Angeles. In addition, Dr. Wazzan has taught at the University of Southern California, Marshall School of Business.

Dr. Wazzan is President and CEO of Wazzan & Co. Investment LLC, a venture capital firm providing seed level funding to firms specializing in semiconductor, optical networking, bio-mechanical, bio-medical and related technologies.

Dr. Wazzan is a Director in the Los Angeles office of Navigant Consulting, Inc., and specializes in providing financial and economic expertise in the areas of securities (including options, futures and collateralized securities), antitrust, complex damages, health and labor economics, statistics and econometrics, and intellectual property.

Some of the areas in which Dr. Wazzan has conducted substantial economic and statistical analyses include: merger analysis; monopolization; price discrimination; predatory pricing; market definition; securities fraud; option valuation; class certification; the pricing of mortgage risk and the study of collateralized mortgage backed securities; commodities price manipulation (*e.g.*, non-ferrous metals and agricultural products); labor economics (*e.g.*, class certification, wage & hour, employment discrimination); and intellectual property (*e.g.*, patent and trademark infringement, theft of trade secrets). His analyses have covered a wide range of industries, including basic manufacturing (*e.g.*, mining, oil and gas, steel, food processing and distribution); high-tech manufacturing (*e.g.*, aircraft and avionics, semiconductors, personal computers, computer peripherals); and services (*e.g.*, banking, metals trading, organized financial markets).

Dr. Wazzan's research on the economics of patent licensing, the impact of socially motivated shareholder activism on securities prices, the effects of federal and state legislation on medical care costs and the use of statistics in labor law analyses has been published in economic journals and law reviews.

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APPENDIX B

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- Neil Jacoby Professor of Management, Human Resources and Organizational Behavior, UCLA Anderson School of Management
- Editorial Boards of Industrial and Labor Relations Review, Industrial Relations, and California Management Review
- Fellow of the National Academy of Human Resources,
- Member of the Board of Directors of K-Swiss.

Education

- Ph.D., 1971; MBA, 1967, UCLA
- B.S. Accounting, 1965, California State University, Los Angeles

David Lewin, Ph.D., is the Neil Jacoby Professor of Management, Human Resources and Organizational Behavior at the UCLA Anderson School of Management. A specialist in human resource management and industrial relations, Professor Lewin has published 19 books and more than 150 articles. Among his books are *The Modern Grievance Procedure in the United States*; *International Perspectives and Challenges in Human Resource Management*; *Human Resource Management: An Economic Approach*; *The Human Resource Management Handbook*; *Contemporary Issues in Employment Relations*; and *Advances in Industrial and Labor Relations*, Volume 15. Prior to joining UCLA, he served as Professor, Director of the Ph.D. Program, Director of the Human Resources Research Center, and Director of the Senior Executive Program at the Columbia University Graduate School of Business.

Holder of National Science Foundation, Ford Foundation, National Institute for Dispute Resolution, Human Resource Planning Society, Society for Human Resource Management, and U.S. Department of Labor research grants, Professor Lewin presently serves as a Director of K-Swiss, Inc. and member of the K-Swiss Board's Compensation Committee and Governance Committee. He also serves as a Director of the National Academy of Human Resources (NAHR), Director the Law and Economics Consulting Group (LECG), and member of The Conference Board's Evidence-Based Human Resources Advisory Panel. Professor Lewin previously served as Senior Associate Dean for the Anderson School MBA Program, Director of the UCLA Institute of Industrial Relations, President of the University Council on Industrial Relations and Human Resource Programs, and Co-Chair of Los Angeles Mayor Richard Reardon's Task Force on General Manager Compensation and Performance Management. He is senior editor of *Advances in Industrial and Labor Relations*, and a member of the editorial boards of *Industrial Relations*, *Industrial and Labor Relations Review* and *California Management Review*.

Professor Lewin has held professional consulting assignments with ARCO, Mobil, The Sun Company, Northville Industries, American Express, Kodak, General Electric, Pfizer, Merck, Hoffman La Roche, Amgen, Dupont, IMC Global Operations, Syntex, IBM, AT&T, United Telecommunications, Nynex, Digital Equipment Corp., Hewlett-Packard, Xerox,

David Lewin, Ph.D.

General Motors, Hughes Electronics, TRW, McDonnell-Douglas, Northrop-Grumman, Lockheed-Marietta, Rockwell, Loral Optical Systems, British Aerospace, Corning, John Hancock, Mutual of New York, Home Insurance, Metropolitan Life Insurance, Farmers Insurance, Reliance Insurance, Pacific Gas & Electric, Pacific Enterprises, Bechtel Power Corp., Figgie International, N.W. Ayer, The New York Times Co., Knight-Ridder, Union Pacific Railroad, Anheuser-Busch, Marriott Corp., The Walt Disney Company, and other enterprises. He presently serves as Faculty Director of the UCLA Anderson School's Advanced Program in Human Resource Management and the UCLA Anderson School/YPO Executive Seminar Series. In 2004, Professor Lewin received the Anderson School Executive MBA Program Outstanding Teaching Award and, in 2007, received the Anderson School Neidorf Decade Teaching Excellence Award.

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APPENDIX C

Paul Levine BA, CA•IFA, CBV, CFE

Paul Levine
Managing Director

150 Metcalfe Street
22nd Floor
Ottawa, ON Canada, K2P 1P1
Tel: 613 230 4500
Fax: 613 230 4548

plevine@navigantconsulting.com

Education and Professional Credentials

- 2000 Specialist Designation in Investigative and Forensic Accounting (CA•IFA)
- 1993 Certified Fraud Examiner (CFE)
- 1992 Chartered Business Valuator (CBV)
- 1986 Chartered Accountant (CA)
- 1984 Graduate Diploma in Public Accountancy
- 1977 Bachelor of Arts (BA)
– Brandeis University

Professional Career

- 2006 – present
Navigant Consulting
- 1987 – 2006
KPMG
- 1983 – 1987
Zittrr Sibling Stein Levine

Professional Experience

Paul Levine is a Managing Director in the Montreal office of Navigant Consulting's Disputes & Investigations practice. Paul has a wide range of experience performing forensic assignments for the firm's clients. In addition to his forensic credentials as a CA•IFA, Paul is also a Chartered Business Valuator, and has been a member of the Canadian Institute of Chartered Business Valuators since 1992. He also received the designation of Certified Fraud Examiner in 1993. He has been involved in fraud investigations, business interruption insurance claims, breach of contract cases, business valuations and divestitures and professional negligence cases. In addition, Paul has experience in the review and assessment of internal controls, referred to as a forensic diagnostic.

Since 1987, Paul has performed numerous forensic assignments. He has provided various services to legal counsel, acting on behalf of the plaintiff or the defendant including conducting complex investigations, evaluation of the integrity and amount of damages, participation in the preparation for and attendance at examinations for discovery, preparation of and expert testimony relating to investigation, quantification of damage and valuation expert reports and document briefs to be filed in court and the critique of opposing experts reports.

APPENDIX D

Confidential Survey of Private-Sector Lawyers Income Commissioned by the Canadian Superior Courts Judges Association / Sondage confidentiel sur les revenus des avocats oeuvrant dans le secteur privé mené à la demande de l'Association canadienne des juges des cours supérieures

Dear respondent / Cher répondant, Thank you for participating in this survey. The responses you provide will be aggregated with responses from other respondents and, while preserving the complete anonymity and privacy of individual respondents, will be used to help determine the level of compensation for federally appointed judges. The survey will take approximately 5 minutes to complete. Merci de participer à ce sondage. Vos réponses, après avoir été regroupées avec celles d'autres répondants et dans le plus strict respect de l'anonymat des répondants, aideront à déterminer le niveau de rémunération des juges de nomination fédérale. Environ 5 minutes sont requises pour répondre au sondage.

1. Are you a lawyer of at least ten years standing at the bar or law society of any province or territory? (required) / Êtes-vous un avocat inscrit depuis au moins dix ans au barreau ou à une société du barreau d'une province ou d'un territoire? (champ obligatoire)

- Yes / Oui
- No / Non

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

2. What most accurately describes your current professional status? (required) / Laquelle des descriptions suivantes reflète le plus fidèlement votre statut professionnel actuel? (champ obligatoire)

- Sole Practitioner / Avocat exerçant seul
- Associate with law firm / Avocat salarié au sein d'un cabinet d'avocats
- Partner with law firm / Associé d'un cabinet d'avocats
- Corporate or in-house lawyer / Avocat-conseil de société ou avocat-conseil à l'interne
- Lawyer with governmental organization / Avocat au sein d'une organisation du secteur public
- Lawyer with not-for-profit organization / Avocat au sein d'un organisme à but non lucratif
- Full-time faculty at University / Membre à plein temps d'une faculté universitaire
- Practising law, but only part-time / Avocat exerçant à temps partiel
- Lawyer, but not actively practising law / Avocat n'exerçant pas activement le droit

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

3. If you are a lawyer at a law firm, what best describes the number of lawyers at your firm? / Si vous êtes avocat au sein d'un cabinet d'avocats, lequel des groupes suivants décrit le mieux le nombre d'avocats du cabinet?

- More than / Plus de: 200
- Between / Entre: 101 - 200
- Between / Entre: 51 - 100
- Between / Entre: 26 - 50
- Between / Entre: 11 - 25
- Between / Entre: 2 - 10

4. Age in years (required) / À quel groupe d'âge appartenez-vous? (champ obligatoire)

- Younger than 44 / moins de 44
- Between 44 - 56 / entre 44 et 56
- Older than 56 / plus de 56

5. Gender (required) / Sexe. (champ obligatoire)

- Female / Féminin
- Male / Masculin

6. Indicate the province or territory where you work (required) / Dans quelle province ou quel territoire travaillez-vous? (champ obligatoire)

- Alberta
- British Columbia / Colombie-Britannique
- Manitoba
- New Brunswick / Nouveau-Brunswick
- Newfoundland and Labrador / Terre-Neuve et Labrador
- Northwest Territories / Territoires du Nord-Ouest
- Nova Scotia / Nouvelle-Écosse
- Nunavut
- Ontario

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

- Prince Edward Island / Île-du-Prince-Edouard
- Québec
- Saskatchewan
- Yukon

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Alberta).

- Brooks
- Calgary
- Camrose
- Canmore
- Cold Lake
- Edmonton
- Grande Prairie
- Lethbridge
- Lloydminster
- Medicine Hat
- Okotoks
- Red Deer
- Wetaskiwin
- Wood Buffalo
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(British Columbia / Colombie-Britannique).

- Abbotsford
- Campbell River
- Chilliwack
- Courtenay
- Cranbrook
- Dawson Creek
- Duncan
- Fort St. John
- Kamloops
- Kelowna
- Kitimat
- Nanaimo
- Parksville
- Penticton
- Port Alberni
- Powell River
- Prince George
- Prince Rupert
- Quesnel
- Salmon Arm
- Squamish
- Terrace
- Vancouver
- Vernon
- Victoria
- Williams Lake
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Manitoba).

- Brandon
- Portage la Prairie
- Thompson
- Winnipeg
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(New Brunswick/ Nouveau-Brunswick).

- Bathurst
- Campbellton
- Edmunston
- Fredericton
- Miramichi
- Moncton
- Saint John
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Newfoundland and Labrador / Terre-Neuve et Labrador).

- Bay Roberts
- Corner Brook
- Grand Falls Windsor
- Goose Bay
- St. Johns
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Northwest Territories / Territoires du Nord-Ouest).

- Yellowknife
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Nova Scotia / Nouvelle-Écosse).

- Cape Breton
- Halifax
- Kentville
- New Glasgow
- Truro
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Nunavut).

- Nunavut
- Other / Autre

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Ontario).

- Barrie
- Belleville
- Brantford
- Brockville
- Centre Wellington
- Chatham Kent
- Cobourg
- Collingwood
- Cornwall
- Elliot Lake
- Greater Sudbury / Grand Sudbury
- Guelph
- Hamilton
- Hawkesbury
- Ingersoll
- Kawartha Lakes
- Kenora
- Kingston
- Kitchener
- Leamington
- London
- Midland
- Norfolk
- North Bay
- Orillia
- Oshawa
- Ottawa - Gatineau
- Owen Sound
- Pembroke
- Petawawa
- Peterborough

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- Port Hope
- Sarnia
- Sault Ste. Marie
- St. Catharines - Niagara
- Stratford
- Temiskaming Shores
- Thunder Bay
- Tillsonburg
- Timmins
- Toronto
- Windsor
- Woodstock
- Other / Autre

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7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Prince Edward Island / Île-du-Prince-Edouard).

- Charlottetown
- Summerside
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Indiquez la ville où vous travaillez (champ obligatoire) (Québec).

- Alma
- Amos
- Baie-Comeau
- Campbellton
- Cowansville
- Dolbeau-Mistassini
- Drummondville
- Gatineau
- Granby
- Hawkesbury
- Joliette
- La Tuque
- Lachute
- Matane
- Montréal
- Quebec
- Rimouski
- Rivière-du-Loup
- Rouyn-Noranda
- Saguenay
- Saint-Georges
- Saint-Hyacinthe
- Saint-Jean-sur-Richelieu
- Salaberry-de-Valleyfield
- Sept-Îles
- Shawinigan
- Sherbrooke
- Sorel-Tracy
- Thetford Mines
- Trois-Rivières
- Val-d'Or

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- Victoriaville
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire)
(Saskatchewan).

- Estevan
- Lloydminster
- Moose Jaw
- North Battleford
- Prince Albert
- Regina
- Saskatoon
- Swift Current
- Yorkton
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

7. Indicate the city where you work (required) / Dans quelle ville travaillez-vous? (champ obligatoire) (Yukon).

- Whitehorse
- Other / Autre

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

8. What year did you obtain your law degree? / En quelle année avez-vous obtenu votre diplôme en droit?

- 1950
- 1951
- 1952
- 1953
- 1954
- 1955
- 1956
- 1957
- 1958
- 1959
- 1960
- 1961
- 1962
- 1963
- 1964
- 1965
- 1966
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- 1975
- 1976
- 1977
- 1978
- 1979
- 1980

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

- 1981
- 1982
- 1983
- 1984
- 1985
- 1986
- 1987
- 1988
- 1989
- 1990
- 1991
- 1992
- 1993
- 1994
- 1995
- 1996
- 1997

9. Indicate all provinces or territories of which you are a bar or law society member / Indiquez les provinces ou territoires dans lesquels vous êtes membre d'un barreau ou d'une société du barreau.

- Alberta
- British Columbia / Colombie-Britannique
- Manitoba
- New Brunswick / Nouveau-Brunswick
- Newfoundland and Labrador / Terre-Neuve et Labrador
- Northwest Territories / Territoires du Nord-Ouest
- Nova Scotia / Nouvelle-Écosse
- Nunavut
- Ontario
- Prince Edward Island / Île-du-Prince-Édouard
- Québec
- Saskatchewan

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

Yukon

10. Please list any foreign jurisdictions in which you are licensed to practise law. / Veuillez indiquer toute juridiction étrangère dans laquelle vous détenez un permis d'exercer le droit.

11. In what year were you first licensed to practise law in Canada? / En quelle année avez-vous obtenu pour la première fois un permis d'exercer le droit au Canada?

- 1950
- 1951
- 1952
- 1953
- 1954
- 1955
- 1956
- 1957
- 1958
- 1959
- 1960
- 1961

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

- 1962
- 1963
- 1964
- 1965
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- 1970
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- 1993
- 1994

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

- 1995
- 1996
- 1997

12. Select the area of law that most clearly describes your area of legal expertise / Choisissez le domaine de pratique du droit qui décrit le plus précisément votre expertise juridique.

- Aboriginal law / Droit autochtone
- Administrative law / Droit administratif
- Arbitration or mediation / Médiation et arbitrage
- Banking law / Droit bancaire
- Bankruptcy and insolvency / Droit de la faillite et de l'insolvabilité
- Business law / Droit des affaires
- Commercial law / Droit commercial
- Corporate law / Droit des sociétés
- Criminal or penal law / Droit criminel ou pénal
- Energy law / Droit de l'énergie
- Environmental law / Droit de l'environnement
- Estate law / Droit successoral
- Family law / Droit de la famille
- Intellectual property / Droit de la propriété intellectuelle
- International trade law / Droit du commerce international
- Labour law / Droit du travail
- Litigation / Litige ou contentieux
- Medical malpractice / Responsabilité médicale
- Municipal law / Droit municipal
- Public law litigation / Litige en droit public
- Real estate law / Droit immobilier
- Tax / Droit fiscal
- Other / Autre

13. What was your annual gross income from practising law (include your partnership income for tax purposes, T4 - salary, bonuses, stipends, teaching law, and all other cash compensation) for the year

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

ended December 2006? / Pour l'année prenant fin le 31 décembre 2006, quel revenu brut avez-vous tiré de l'exercice du droit (y compris votre revenu à titre d'associé pour fins fiscales, si applicable, le salaire figurant sur les formulaires T4, les primes ou boni, les allocations, le revenu tiré de votre enseignement du droit, ainsi que toute autre rémunération)?

- Less than / Moins de: \$60,000
- \$60,000 - \$100,000
- \$100,001 - \$150,000
- \$150,001 - \$200,000
- \$200,001 - \$250,000
- \$250,001 - \$300,000
- \$300,001 - \$350,000
- \$350,001 - \$400,000
- \$400,001 - \$450,000
- \$450,001 - \$500,000
- \$500,001 - \$550,000
- \$550,001 - \$600,000
- \$600,001 - \$650,000
- \$650,001 - \$700,000
- \$700,001 - \$750,000
- \$750,001 - \$800,000
- \$800,001 - \$850,000
- \$850,001 - \$900,000
- \$900,001 - \$950,000
- \$950,001 - \$1,000,000
- \$1,000,001 - \$1,500,000
- \$1,500,001 - \$2,000,000
- \$2,000,001 - \$2,500,000
- \$2,500,001 - \$3,000,000
- More than / Plus de: \$3,000,000

14. For the year ending 2007, what is your annual estimated gross income from practising law (include your partnership income for tax purposes, T4 - salary, bonuses, stipends, teaching law, and all other cash compensation)? / Pour l'année prenant fin le 31 décembre 2007, à quel montant

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

s'élève le revenu brut que vous prévoyez tirer de l'exercice du droit (y compris votre revenu à titre d'associé pour fins fiscales, si applicable, le salaire figurant sur les formulaires T4, les primes ou boni, les allocations, le revenu tiré de votre enseignement du droit, ainsi que toute autre rémunération)?

- Less than / Moins de: \$60,000
- \$60,000 - \$100,000
- \$100,001 - \$150,000
- \$150,001 - \$200,000
- \$200,001 - \$250,000
- \$250,001 - \$300,000
- \$300,001 - \$350,000
- \$350,001 - \$400,000
- \$400,001 - \$450,000
- \$450,001 - \$500,000
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- \$900,001 - \$950,000
- \$950,001 - \$1,000,000
- \$1,000,001 - \$1,500,000
- \$1,500,001 - \$2,000,000
- \$2,000,001 - \$2,500,000
- \$2,500,001 - \$3,000,000
- More than / Plus de: \$3,000,000

15. Please check all benefits you obtain from your place of employment. / Veuillez cocher tous les avantages dont vous bénéficiez dans le cadre de votre pratique.

- Medical Insurance / Assurance soins médicaux

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

- Dental Insurance / Assurance soins dentaires
- Short-term and/or Long-term disability insurance / Assurance invalidité de courte durée et/ou de longue durée
- Life insurance / Assurance vie
- Dependant life insurance / Assurance vie pour les personnes à charge
- Kilometrage allowance for use of personal vehicle / Indemnité de kilométrage pour l'utilisation d'un véhicule personnel
- Paid Memberships in clubs or organizations / Frais d'adhésion à des associations professionnelles ou à des clubs
- Other / Autres

16. If you contribute toward these benefits, what is the annual dollar amount or percentage of your income that you contribute annually? / Si vous contribuez à ces avantages, à combien évaluez-vous le montant annuel (exprimé soit en dollars, soit en pourcentage de votre revenu) de vos contributions ?

Dollar amount contributed / Montant de la contribution en dollars

Percentage contributed / Pourcentage contribué

17. Please list any questions or comments you may have regarding this survey. / Si vous avez des questions ou des commentaires concernant le présent sondage, veuillez les indiquer ci-dessous.

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

1. CANADA - Judicial Compensation Survey

If you experience any technical difficulties with this survey, please contact / Si vous éprouvez des difficultés techniques en remplissant ce sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com

APPENDIX E-1

If you're having trouble viewing this email, you may see it online by [clicking here](#).

Navigant Consulting, Inc.

July 3, 2007

Dear respondent,

The federal [Judicial Compensation and Benefits Commission](#), also known as the Quadrennial Commission (the "Commission"), is required under the Constitution and the Judges Act to convene periodically and make recommendations to the federal government on the compensation of federally appointed judges. The mandate of the next Commission will begin on September 1, 2007. The mandate of the Commission is to enquire into the adequacy of judicial compensation and benefits by considering:

1. the economic conditions in Canada, including the cost of living and overall economic position of the federal government;
2. the role of financial security of the judiciary in ensuring judicial independence; and
3. the need to attract outstanding candidates to the judiciary.

The third criterion requires the Commission to consider the income of senior practitioners in the private sector, from which a significant proportion of federal judicial appointments are made. To that end, [Navigant Consulting](#) has been retained by the [Canadian Superior Courts Judges Association](#) (the "Association") to conduct a survey of private-sector legal income in order to provide reliable economic data to the Commission about salary levels in the private sector.

We enclose a letter from the President of the [Canadian Bar Association](#) ("CBA") endorsing this potentially important contribution to the federal Quadrennial Commission process. ([View endorsement letter](#))

CONFIDENTIALITY

Please note that respondents' individual identities, email addresses or their place of employment will be neither asked for nor obtained, thereby maintaining the complete anonymity and privacy of the respondent. We emphasize that only Navigant Consulting will have access to the information collected, and it will not communicate that information to any third party, including its client, the Association, and the Association's counsel. All answers that tend to identify individual respondents will be held in the strictest confidence and complete privacy will be maintained. Data will be aggregated for the purposes of this study, thereby further ensuring anonymity. No individual responses will be published.

Please complete the survey by **July 15, 2007**. The survey will take approximately 5 minutes. You may begin the survey by [clicking here](#). **Please allow a few seconds for the survey to download and open. Slower connection speeds may require more time.**

Thank you for your participation.
Navigant Consulting

If you experience technical difficulties with the survey, please contact Melanie Kowalski, mkowalski@navigantconsulting.com.

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APPENDIX E-2

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Navigant Consulting, Inc.

3 juillet 2007

Cher répondant,

En vertu de la Constitution et de la Loi sur les juges, [la Commission d'examen de la rémunération des juges](#), connue aussi sous le dénominateur de Commission quadriennale (la "Commission"), se réunit périodiquement afin de formuler des recommandations au gouvernement fédéral sur la rémunération des juges de nomination fédérale. Le mandat de la prochaine Commission débutera le **1er septembre 2007**. La Commission a pour mandat de se pencher sur la suffisance de la rémunération et des avantages octroyés aux juges, et ce, en fonction des critères suivants:

1. l'état de l'économie au Canada, y compris le coût de la vie ainsi que la situation économique et financière globale du gouvernement;
2. le rôle de la sécurité financière des juges dans la préservation de l'indépendance judiciaire; et
3. le besoin de recruter les meilleurs candidats pour la magistrature.

Le troisième critère oblige la Commission à considérer les revenus des avocats seniors qui exercent en pratique privée étant donné qu'une partie importante des nominations judiciaires fédérales proviennent de ce milieu. À cette fin, [Navigant Consulting](#) a été retenue par [l'Association canadienne des juges des cours supérieures](#) ("l'Association") pour étudier la rémunération des avocats en pratique privée afin de fournir à la Commission des données économiques fiables sur les niveaux de rémunération des avocats exerçant dans ce milieu.

Nous joignons à la présente une lettre du président de [l'Association du Barreau canadien](#) ("ABC"), qui appuie cette contribution possiblement importante au processus de la Commission quadriennale fédérale ([voir lettre d'appui](#)).

CONFIDENTIALITÉ

Veillez prendre note que l'identité des répondants, leur adresse courriel et leur lieu de travail ne seront ni demandés ni obtenus afin d'assurer la confidentialité des réponses fournies et l'anonymat des répondants. Nous soulignons que seule Navigant Consulting aura accès à l'information recueillie et qu'elle ne communiquera cette information à aucune tierce partie, non plus qu'à sa cliente, l'Association, ou aux avocats de l'Association. Toute réponse qui pourrait permettre d'identifier les répondants individuellement sera gardée strictement confidentielle afin de préserver l'anonymat le plus complet. Les données recueillies seront regroupées pour les fins de ce sondage ce qui assurera l'anonymat des participants. Aucune réponse individuelle ne sera publiée.

Veillez remplir le sondage d'ici le **15 juillet 2007**. Celui-ci prend environ cinq (5) minutes à compléter. [Pour débiter, veuillez consulter ce lien](#). **Veillez prévoir quelques secondes pour le téléchargement et l'ouverture du sondage. Notez que le masculin est utilisé dans le sondage comme genre neutre.**

Nous vous remercions de votre participation à ce sondage.
Navigant Consulting

Si vous éprouvez des difficultés techniques en remplissant le sondage, veuillez communiquer avec Melanie Kowalski, mkowalski@navigantconsulting.com.

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APPENDIX F-1



Dear Managing Partner:

I am writing to encourage your firm's participation in an upcoming Navigant Consulting survey of the legal profession concerning private-sector lawyers' salaries. The survey will establish statistical salary benchmarks to be used by the Judicial Benefits and Compensation Commission to recommend compensation and benefits levels of federally appointed judges.

In May 2008, the Commission is scheduled to make a new round of recommendations on judges' compensation and benefits. In the past, the Commission has noted for the record that the income level of private-bar lawyers — the group from which most judges are appointed — is perhaps the most important factor when deciding what judges should be paid. But there is dearth of reliable data in this field, and the Commission has strongly suggested that accurate private-lawyer compensation data be collected.

The Canadian Superior Judges Association has engaged Navigant Consulting to carry out that task. All data collected through the survey will be kept fully and completely confidential, and all figures will be recorded anonymously: neither lawyers' nor firms' names will be in the compensation database.

The Canadian Bar Association fully supports this venture as a means by which the Commission process and judicial independence itself can be strengthened. We have long maintained that if judicial compensation levels do not take into account private-lawyer salaries, continuing to attract the most outstanding candidates for judicial appointment will be difficult.

Thank you in advance for your participation in this survey, and please do not hesitate to contact me if I can answer any questions.

Yours truly,

J. Parker MacCarthy, Q.C.
President

APPENDIX F-2



Cher associé directeur,

Je vous écris afin d'encourager votre cabinet à participer au prochain sondage Navigant Consulting sur la profession juridique qui portera sur la rémunération des juristes du secteur privé. Le sondage établira un point de référence statistique relatif aux salaires dont la Commission d'examen de la rémunération des juges se servira afin de formuler des recommandations quant à la rémunération et aux avantages sociaux pour les juges nommés par le gouvernement fédéral.

Au mois de mai 2008, la Commission prévoit faire de nouvelles recommandations sur la rémunération et les avantages sociaux des juges. Antérieurement, la Commission a signalé, à titre d'information, que le niveau de revenu des juristes du secteur privé — le groupe d'où sont issus la plupart des juges nommés — est fort probablement le facteur le plus important pour décider du traitement des juges. Il y a, par contre, une pénurie de données fiables dans le domaine, et la Commission a fortement suggéré de recueillir des données exactes sur la rémunération des juristes exerçant dans le secteur privé.

L'Association canadienne des juges des cours supérieures a retenu les services de Navigant Consulting à cette fin. Toutes les données recueillies dans le cadre du sondage seront gardées complètement confidentielles et tous les chiffres seront enregistrés de façon anonyme : la base de données sur la rémunération ne comportera ni les noms des juristes ni ceux des cabinets d'avocats.

L'Association du Barreau canadien donne son plein appui à cette initiative comme moyen de renforcer la procédure de la Commission ainsi que l'indépendance judiciaire même. Nous soutenons depuis longtemps qu'il sera difficile de susciter l'intérêt de candidats exceptionnels pour la magistrature si l'échelle salariale des juges ne tient pas compte de la rémunération des juristes du secteur privé.

Je vous remercie à l'avance de votre participation au sondage et vous prie de ne pas hésiter à me contacter pour toute question.

Veillez agréer, cher associé directeur, l'expression de mes sentiments les plus sincères.

J. Parker MacCarthy, Q.C.
Président

APPENDIX G

Purpose: To determine compensation levels at the 75th percentile (i.e., top 25%) for lawyers with your firm who satisfy the following criteria /
 But : Établir le revenu au 75e percentile (i.e. 25% supérieur) pour les avocats de votre firme qui satisfaisaient aux conditions suivantes :
 (Compensation level includes net income for tax purposes, T4 - salary, bonuses, and all other cash compensation.) /
 (Le revenu inclus le revenu net aux fins d'impôts, T4 - salaire, bonus, et toute autre forme de rémunération au comptant).

- 1) Has been a member of a bar or law society for at least 10 years / Membre du Barreau ou de la magistrature depuis au moins 10 ans;
- 2) Has a law degree / Possède un diplôme en droit;
- 3) Practices law full time and as primary profession / Pratique le droit à temps plein et comme profession principale;

To determine income at 75th percentile / Afin d'établir le revenu au 75^e percentile:

- a) Rank incomes in descending order of all lawyers who satisfy the three criteria listed above /
 Classer par ordre décroissant les revenus des avocats qui rencontrent les trois critères mentionnés ci-haut
- b) Drop the bottom 75% of the incomes/lawyers from the sample / Exclure la portion des revenus inférieurs correspondant à 75% de l'échantillon
- c) The lowest remaining income represents the 75th percentile and is the value that should be reported below /
 Le revenu le plus bas ainsi obtenu représente le 75^e percentile et cette valeur doit être reportée ci-dessous.

**Compensation at the 75th percentile level for Lawyers
 satisfying 3 conditions stated above / Revenu au niveau
 du 75e percentile pour les avocats qui rencontrent les 3**

**conditions énumérées ci-dessus
 2006 2007 Est.**

Managing Partner Name or Contact Person/
 Nom du gestionnaire ou personne-ressource
 Firm Name/ Nom de la firme
 Number of Lawyers with Firm/ Nombre
 d'avocats dans la firme

Nationwide/ Au niveau national	\$	-	\$	-
Alberta	\$	-	\$	-
British Columbia/ Colombie-Britannique	\$	-	\$	-
Manitoba	\$	-	\$	-
New Brunswick/ Nouveau Brunswick	\$	-	\$	-
Newfoundland and Labrador/ Terre-Neuve et Labrador	\$	-	\$	-

Northwest Territories/ Territoires du Nord			
Ouest	\$	-	\$
Nova Scotia/ Nouvelle-Écosse	\$	-	\$
Nunavut	\$	-	\$
Ontario	\$	-	\$
Prince Edward Island/ Ile-du-Prince-			
Edouard	\$	-	\$
Québec	\$	-	\$
Saskatchewan	\$	-	\$
Yukon Territory/ Territoire du Yukon	\$	-	\$

**Average cost of benefits provided for lawyers satisfying
3 conditions stated above /
Coût moyen des avantages pour les avocats rencontrant
les 3 conditions mentionnées ci-haut**

Medical Insurance / Assurance soins médicaux	\$	-	\$	-
Dental Insurance / Assurance soins dentaires	\$	-	\$	-
Short-term and/or Long-term disability insurance / Assurance invalidité de courte durée ou/et de longue durée	\$	-	\$	-
Life insurance / Assurance vie	\$	-	\$	-
Dependent life insurance / Assurance vie pour les personnes à charge	\$	-	\$	-
Kilometrage allowance for use of personal vehicle / Indemnit� de kilom�trage pour l'utilisation d'un v�hicule personnel	\$	-	\$	-
Paid Memberships in clubs or organizations / Frais d'adh�sion � des associations professionnelles ou � des clubs	\$	-	\$	-
Other / Autres	\$	-	\$	-