

Re: Adjustment Request – Former Employee of Nortel Networks Corporation

Dear Sir/Madam:

I am a former employee of Nortel Networks Corporation who received one or more distributions from the Nortel Health and Welfare Trust (the "HWT") in the context of Nortel's insolvency during the following taxation year(s):

These distributions were included in my taxable income and were in respect of the loss of group term life insurance. These payments were determined to be non-taxable in the Tax Court of Canada decision in *Scott v. The Queen*, 2017 TCC 224 (CanLII). Please find enclosed my duly executed form(s) T1-ADJ, requesting that the Minister exercise her discretion to reassess me in respect of the above-noted taxation years, pursuant to ss. 152(4.2) of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.).

Sincerely,
